



August 13, 2018

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
2019 Electricity Distribution Rate Application (EB-2018-0044)**

Hydro Ottawa Limited ("Hydro Ottawa") hereby submits an application ("Application") seeking the Ontario Energy Board's ("OEB") approval for proposed electricity distribution rates and other charges, effective January 1, 2019.

This Application represents Hydro Ottawa's third annual rate adjustment under its five-year Custom Incentive Rate-setting ("Custom IR") plan. Hydro Ottawa's Custom IR plan was approved in December 2015, pursuant to an Approved Settlement Agreement reached with intervenor parties and the OEB's Decision and Rate Order in EB-2015-0004. Hydro Ottawa's pole attachment charge was approved in a subsequent OEB Decision and Rate Order in February 2016. The adjustments to Hydro Ottawa's rates and other charges set forth in this Application are wholly consistent with the Approved Settlement Agreement and the OEB's Decisions.

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

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

Yours sincerely,

Original signed by Gregory Van Dusen

Gregory Van Dusen
Director, Regulatory Affairs

Hydro Ottawa Limited / Hydro Ottawa limitée
3025 Albion Road North, PO Box 8700 / chemin Albion Nord, C.P. 8700
Ottawa, Ontario K1G 3S4

www.hydroottawa.com



IN THE MATTER OF the *Ontario Energy Board Act, 1998*, being Schedule B to the *Energy Competition Act, 1998*, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by Hydro Ottawa Limited to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other charges for the distribution of electricity effective January 1, 2019.

HYDRO OTTAWA LIMITED

2019 RATE APPLICATION UNDER BOARD-APPROVED CUSTOM INCENTIVE RATE-SETTING PLAN FOR 2016-2020

FILED: AUGUST 13, 2018

Applicant

Hydro Ottawa Limited
3025 Albion Road North, P.O. Box 8700
Ottawa, Ontario
K1G 3S4

Gregory Van Dusen

Director, Regulatory Affairs
Tel: (613) 738-5499 ext. 7472

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

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1 **ABBREVIATIONS AND DEFINED TERMS**

2

3 **1.0 ABBREVIATIONS**

4

5 Abbreviations that are in bolded font will be used throughout the Hydro Ottawa Limited
6 Application and will not be redefined at the start of each exhibit.

7

8 **“2018 rate adjustment application” – 2018 Hydro Ottawa Limited Electricity**

9 “Allstream” – Allstream Inc.

10 “APH” – Accounting Procedures Handbook

11 **“Application” – 2019 Hydro Ottawa Limited Electricity Distribution Rate**
12 **Application (EB-2018-0044)**

13 **“Approved Settlement Agreement” – Amended September 18, 2015 Settlement**
14 **Proposal; Originally Filed September 18, 2015; Refiled December 7, 2015;**
15 **Approved December 22, 2015 (EB-2015-0004)**

16 **“Board” – Ontario Energy Board**

17 “Carriers” – Allstream Inc., Quebecor Media, Rogers Communication Partnership, and
18 TELUS Communications Inc.

19 “CBR” – Capacity Based Recovery

20 “CCA” – Capital Cost Allowance

21 “CCC” – Consumers Council of Canada

22 “CCRA” – Connection Cost Recovery Agreement

23 “CDM” – Conservation and Demand Management

24 “CGAAP” – Canadian Generally Accepted Accounting Principles

25 “CIR” – Custom Incentive Rate-setting

26 “CLD” – Coalition of Large Distributors

27 **“Custom IR” – Custom Incentive Rate-setting**

28 **“Custom IR Application” – 2016-2020 Hydro Ottawa Limited Custom Incentive**
29 **Rate-setting Application (EB-2015-0004)**

30 “DCB” – Distributor-Consolidated Billing monthly charge

31 “Decision” – Ontario Energy Board Decision and Rate Order (EB-2015-0004), Hydro

- 1 Ottawa Limited, issued December 22, 2015
- 2 “DRC” – Debt Retirement Charge
- 3 “DSP” – Distribution System Plan
- 4 “DVA” – Deferral and Variance Account
- 5 “EAM” – Efficiency Adjustment Mechanism
- 6 “EDDVAR Report” – Report of the Board on *Electricity Distributors’ Deferral and*
- 7 *Variance Account Review Initiative* (EB-2008-0046), issued July 31, 2009
- 8 “Energy Probe” – Energy Probe Research Foundation
- 9 “ERF” – Energy Resource Facility
- 10 “ESM” – Earnings Sharing Mechanism
- 11 “Filing Requirements” – Ontario Energy Board’s Chapter 2 *Filing Requirements for*
- 12 *Electricity Distribution Rate Applications*, issued July 20, 2017
- 13 “GA” – Global Adjustment
- 14 “GS” – General Service
- 15 “GS >50kW” – General Service with average monthly demand greater than 50 Kilowatts
- 16 “GS <50kW” – General Service with average monthly demand less than 50 Kilowatts
- 17 “Guideline” – Ontario Energy Board Guideline G-2008-0001 Electricity Distribution Retail
- 18 Transmission Service Rates
- 19 “HOL” – Hydro Ottawa Limited
- 20 **“Hydro One” – Hydro One Networks Inc.**
- 21 **“Hydro Ottawa” – Hydro Ottawa Limited**
- 22 “IESO” – Independent Electricity System Operator
- 23 “IFRS” – International Financial Reporting Standards
- 24 “IRM” – Incentive Regulation Mechanism
- 25 “KPI” – Key Performance Indicators
- 26 “kV” – Kilovolt
- 27 **“kW” – Kilowatt**
- 28 **“kWh” – Kilowatt hour**
- 29 “LRAM” – Lost Revenue Adjustment Mechanism
- 30 “LRAMVA” – Lost Revenue Adjustment Mechanism Variance Account
- 31 “LV” – Low Voltage

- 1 "MIFRS" – Modified International Financial Reporting Standards
- 2 "MWh" – Megawatt hour
- 3 "OCEB" – Ontario Clean Energy Benefit
- 4 **"OEB" – Ontario Energy Board**
- 5 "OEB Act" – *Ontario Energy Board Act, 1998* (as amended)
- 6 "OESP" – Ontario Electricity Support Program
- 7 "OM&A" – Operating, Maintenance and Administration
- 8 "PA" – Pole Attachments
- 9 "Parties" – Parties to the Amended September 18, 2015 Settlement Proposal; Originally
- 10 Filed September 18, 2015; Refiled December 7, 2015; Approved December 22, 2015
- 11 (EB-2015-0004). These Parties consist of Hydro Ottawa Limited, Consumers Council of
- 12 Canada, Energy Probe Research Foundation, School Energy Coalition, and Vulnerable
- 13 Energy Consumers Coalition.
- 14 "PAWG" – Pole Attachment Working Group
- 15 "PILS" – Payments in Lieu of Taxes
- 16 "PLCC" – Peak Load Carrying Capability
- 17 **"Pole Attachment Decision" – Ontario Energy Board Decision and Rate Order on**
- 18 **Pole Attachment Charge (EB-2015-0004), issued February 25, 2016**
- 19 "P&OPEB" – Pension and other Post-Employment Benefit
- 20 "PP&E" – Property, Plant and Equipment
- 21 "Quebecor" – Quebecor Media
- 22 "RCB" – Retailer-Consolidated Billing monthly credit
- 23 "RCVA" – Retail Cost Variance Account
- 24 "ROE" – Return on Equity
- 25 "Rogers" – Rogers Communications Partnership
- 26 "RPP" – Regulated Price Plan
- 27 "RRFE Report" – Report of the Board – *Renewed Regulatory Framework for Electricity*
- 28 *Distributors: A Performance-Based Approach*, issued October 18, 2012
- 29 "RRFE" – Renewed Regulatory Framework for Electricity Distributors
- 30 "RRR" – Reporting and Record Keeping Requirements
- 31 "RRRP" – Rural or Remote Rate Protection

- 1 "RSVA" – Retail Settlement Variance Account
- 2 "RTSR" – Retail Transmission Service Rate
- 3 "SAIDI" – System Average Interruption Duration Index
- 4 "SAIFI" – System Average Interruption Frequency Index
- 5 "SEC" – School Energy Coalition
- 6 "SIA" – Sustainable Infrastructure Alliance of Ontario
- 7 "SMC" – Smart Metering Charge
- 8 "STR" – Service Transaction Requests
- 9 "TELUS" – TELUS Communications Inc.
- 10 "TOC" – Transformer Ownership Credit
- 11 "UTR" – Uniform Transmission Rate
- 12 "USL" – Unmetered Scattered Load
- 13 "USofA" – Uniform System of Accounts
- 14 "VECC" – Vulnerable Energy Consumers Coalition
- 15 "WCA" – Working Capital Allowance
- 16 "WMP" – Wholesale Market Participant
- 17 "WMS" – Wholesale Market Service
- 18 "WMSR" – Wholesale Market Service Rate
- 19 "/ cust" – per customer
- 20 "/ retailer" – per retailer

21
22

23 **2.0 DEFINED TERMS**

24

- 25 "Capital expenditure" is the amount spent on a capital project/program in a given year.
- 26 "Capital additions" are the amounts that are capitalized for the project/program in a given
- 27 year and are equal to the sum of the capital expenditures in the year plus the
- 28 construction work in progress from the previous year minus the construction work in
- 29 progress for the given year minus any deletions in the year.

30

1 **EXECUTIVE SUMMARY**

2

3 **1.0 INTRODUCTION**

4 The Applicant, Hydro Ottawa Limited (“Hydro Ottawa” or “HOL”), is a corporation
5 incorporated pursuant to the *Business Corporation Act* (Ontario) and is licensed under
6 Ontario Energy Board (“OEB” or “Board”) Electricity Distributor License No. ED-2002-
7 0556. As of the end of 2017, Hydro Ottawa distributed electricity to approximately
8 332,000 customers within the City of Ottawa and the Village of Casselman.

9

10 By way of this application, Hydro Ottawa is seeking OEB approval of its proposed
11 distribution rates and other charges, effective January 1, 2019. This 2019 Rate
12 Application (“Application”) represents Hydro Ottawa’s third annual rate adjustment under
13 its five-year Custom Incentive Rate-setting (“Custom IR” or “CIR”) plan. The
14 adjustments to Hydro Ottawa’s rates and other charges set forth herein are consistent
15 with the Approved Settlement Agreement, the OEB’s Decision and Rate Order in EB-
16 2015-0084 issued on December 22, 2015, and the OEB’s Decision and Rate Order on
17 Pole Attachment Charge in EB-2015-0084 issued on February 25, 2016.

18

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

28

¹ RRFE Report, p. 18.

² *Ibid*, pp. 18-19.

1 Under Hydro Ottawa's approved Custom IR plan, its capital spending and operating
2 expenses have been set for a five-year period (2016 to 2020), pursuant to specific
3 requirements and formulas set forth in the Approved Settlement Agreement. Consistent
4 with the Approved Settlement Agreement, this Application seeks approval of targeted
5 adjustments to rates and other charges, effective January 1, 2019.

6
7 Both the OEB's Custom IR method and the Approved Settlement Agreement also
8 require Hydro Ottawa to submit annual reports on actual amounts of capital spending.³
9 This reporting requirement does not apply to this Application, as it is a separate
10 obligation that requires – among other things – the disclosure of spending results from a
11 full year of the Custom IR period. With the second full year of Hydro Ottawa's Custom
12 IR period (2017) having concluded, Hydro Ottawa will submit its second annual report in
13 2018.

14
15 Finally, with regard to the RRFE framework, its expectations and goals will continue to
16 guide Hydro Ottawa in the execution of the company's business plans and capital
17 investment programs over the course of Hydro Ottawa's Custom IR term. In particular,
18 Hydro Ottawa views customer engagement as an essential part of doing business and,
19 as a result, has placed the customer at the centre of everything Hydro Ottawa does by
20 weighing customer impacts in every decision. This philosophy is reflected in Hydro
21 Ottawa's *Strategic Direction 2016-2020*, which serves as the renewed strategic plan for
22 the company and which was filed as Attachment 1-2(A) in the company's 2017 rate
23 adjustment application.

24
25 **2.0 BACKGROUND – HYDRO OTTAWA'S CUSTOM IR APPLICATION & OEB**
26 **DECISION**

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

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

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

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

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

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

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

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

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

13

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

21

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

⁶ Approved Settlement Agreement, p. 34.

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

1

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

8

9 As noted above, there have previously been two sets of adjustments to the approved
10 rates under Hydro Ottawa’s five-year rate term. First, on August 15, 2016, Hydro Ottawa
11 submitted its first annual rate adjustment application under its Custom IR plan. The
12 application sought approval of proposed distribution rates and other charges, effective
13 January 1, 2017.⁹ The OEB issued a Decision and Rate Order approving the application
14 on December 21, 2016.¹⁰ Thereafter, on August 14, 2017, Hydro Ottawa submitted its
15 second annual rate adjustment application, seeking approval of proposed distribution
16 rates and other charges, effective January 1, 2018.¹¹ This application was approved by
17 the OEB in a Decision and Rate Order dated December 14, 2017.¹²

18

19 **3.0 APPLICATION**

20 Hydro Ottawa hereby submits this Application to the OEB for approval of its proposed
21 distribution rates and other charges, effective January 1, 2019. This Application is
22 submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the “OEB Act”),
23 the Decision of the OEB regarding Hydro Ottawa’s Custom IR Application, and relevant
24 OEB guidelines and requirements. In particular, the preparation of this Application has
25 been guided by the Chapter 2 *Filing Requirements For Electricity Distribution Rate*

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

⁹ EB-2016-0084.

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

¹¹ EB-2017-0052.

¹² EB-2017-0052 Hydro Ottawa Limited *Decision and Rate Order*, December 14, 2017.

1 *Applications* issued by the OEB on July 12, 2018¹³, as well as the letter issued by the
2 OEB to licensed electricity distributors on July 20, 2018 in which the OEB stated that
3 Group 1 deferral and variance accounts will only be approved on an interim basis
4 pending the development of additional guidance on commodity pass-through variance
5 accounts.¹⁴

6
7 Consistent with the previous annual rate adjustment applications filed under its Custom
8 IR plan (for 2017 and 2018 rates), Hydro Ottawa has opted to structure this Application
9 using a Cost of Service format. The intended objective of this approach is to facilitate
10 comparisons which Board members and staff, intervenors, and consumers may wish to
11 make between this Application, Hydro Ottawa's original Custom IR Application, as well
12 as prior and future annual rate adjustment filings. Hydro Ottawa believes that it is in the
13 interests of all parties to ensure such ease of reference for the principal pieces of
14 evidence in the record for this proceeding.

15
16 In addition, in the interests of supporting similar efficiencies, Hydro Ottawa has prepared
17 the two tables below. Table 1 summarizes relevant actions and commitments which
18 were agreed upon by the Parties and enshrined in the Approved Settlement Agreement.
19 Table 2 provides an updated summary of Hydro Ottawa's 2016-2020 revenue
20 requirement, as approved pursuant to the Approved Settlement Agreement and the Pole
21 Attachment Decision and adjusted for agreed mid-term adjustments. The current mid-
22 term adjustments are placeholders for the final mid-term adjustments, which will be
23 updated at a later date. Please see Exhibit 4-2-1, Exhibit 4-4-1, and Exhibit 5-1-1 for
24 further details regarding expected updates and timing thereof for these placeholders.

25
26 With respect to Table 1, Hydro Ottawa hopes that its inclusion will not only ensure ease
27 of reference between this Application and the Approved Settlement Agreement, but that

¹³ OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2019 Incentive Regulation Mechanism (IRM) Distribution Rate Applications, July 12, 2018.

¹⁴ OEB Letter to Licensed Electricity Distributors re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts, July 20, 2018.

1 it will also signal Hydro Ottawa’s commitment to ensure it remains accountable in
 2 fulfilling applicable actions set forth in the Approved Settlement Agreement.

3
 4 Table 1 is organized in columns that identify the relevant action, the corresponding
 5 description in the Approved Settlement Agreement of the agreed action, the specific
 6 page number of the Approved Settlement Agreement in which the action is referenced,
 7 and the Exhibit in this Application which corresponds to the action. It should be noted
 8 that Table 1 does not represent an exhaustive list of all agreed actions from the
 9 Approved Settlement Agreement. Actions omitted from Table 1 have either been
 10 completed, in accordance with the Approved Settlement Agreement, or are not germane
 11 to the scope of this Application.

12
 13
 14 **Table 1 – Summary of Remaining Actions from Approved Settlement Agreement**

15

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2019 Rate Application Exhibit
1	Working Capital Allowance (“WCA”)	HOL will not adjust the WCA during any year of Custom IR period (including 2019 and 2020)	Page 15	Exhibit 2 – Rate Base
2	Capital Investment Variance Account	HOL will track, on an annual basis, variances in the cumulative revenue requirement impacts arising from variances in three distinct capital forecasts: (a) System Renewal/System Service; (b) System Access; (c) General Plant	Page 16-17	Exhibit 9 – Deferral and Variance Accounts
3	Y Factor Account	HOL will create a deferral account to provide rate recovery of amounts up to the approved \$66 million	Page 19	Exhibit 9 – Deferral and Variance Accounts
4	New Facilities Account	1. HOL will create a new deferral or variance account to capture and record revenue requirement impacts arising from costs that are above the approved \$66 million	Page 19	Exhibit 9 – Deferral and Variance Accounts

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2019 Rate Application Exhibit
		2. HOL will apply for disposition of approved amounts at its next rebasing		
5	2017-2020 Operating, Maintenance and Administration ("OM&A") budget	HOL will increase the 2016 OM&A budget amount annually from the 2016 base amount, using an escalator factor	Page 20	Exhibit 4 – Operating Expenses
6	2019 and 2020 OM&A budget escalator factor	HOL will revise the 2019 and 2020 OM&A based on updated inflation factor calculated consistent with methodology described	Page 20	Exhibit 4 – Operating Expenses
7	Efficiency Adjustment Mechanism	If HOL is placed in lower efficiency cohort (as compared to 2014) in any year during the IR term, the Efficiency Adjustment will be calculated by taking into account the difference between the 2014 starting point and the current year end stretch factor as multiplied by the rate year plan revenue requirement for the relevant rate year for the purposes of calculating rates for that year	Page 21	Exhibit 9 – Deferral and Variance Accounts
8	Cost of Capital - ROE	HOL will update for 2019 and 2020, using the applicable level of ROE for electricity distributors established by the OEB in 2018 for January 1, 2019 rates	Page 22	Exhibit 5 – Cost of Capital and Capital Structure
9	Cost of Capital - Long-Term Debt	HOL will re-set forecasted rates in 2018 for 2019 and 2020, using new consensus long-term forecast (to be issued October 2018)	Page 22	Exhibit 5 – Cost of Capital and Capital Structure
10	Pole attachment revenue	Distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged, as a result of OEB decision on pole attachment revenue	Page 22	Exhibit 6 – Calculation of Revenue Deficiency or Surplus
11	Pole Attachment Charge Variance	HOL to review and dispose of the balance in the Variance	Per Pole Attachment	Exhibit 9 – Deferral and

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2019 Rate Application Exhibit
	Account	Account as part of its Custom IR rate adjustment in 2017	Decision ¹⁵	Variance Accounts
12	Cost of Capital (ROE)	The parties agree that if the OEB changes its policy governing cost of capital parameters during the HOL CIR term, including any changes to the deemed capital structure, HOL shall follow any mandated direction given by the OEB with respect to the implementation of such changes during the CIR period	Page 23	Exhibit 5 – Cost of Capital and Capital Structure
13	Earnings Sharing Mechanism (“ESM”)	<p>1. HOL will share with ratepayers any earnings that exceed its regulatory ROE in any year of Custom IR term</p> <p>2. HOL will calculate earnings in same manner as net income for regulatory purposes under Reporting and Record Keeping Requirements (“RRR”) filings</p> <p>3. HOL will ensure that the nature and timing of revenues, expenses, and costs is consistent with regulatory rules in existence on the date of Settlement Proposal</p>	Page 23-24	Exhibit 9 – Deferral and Variance Accounts
14	Accounting Policies and Practices	HOL will not make any material changes, that have the effect of either reducing or increasing utility earnings unless otherwise directed to do so by the OEB, or by an accounting standards body and/or provincial or federal government, and approved by OEB	Page 24	Exhibit 9 – Deferral and Variance Accounts
15	Annual scorecard and RRR reporting	HOL will provide its annual Scorecard and RRR reporting, as per the OEB schedule	Page 24	N/A
16	Actual capital spending	HOL will report annually, on a program level based on three categories: (a) Service Access;	Page 24	Exhibit 2 – Rate Base

¹⁵ Pole Attachment Decision, p. 15.

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2019 Rate Application Exhibit
		(b) System Service and System Renewal; (c) General Plant		
17	Key Performance Indicators ("KPIs") and SAIDI/SAIFI	HOL will report annually	Page 24	N/A
18	Metrics and reporting for recommended outcomes	HOL will work together with intervenors to develop and define (including in the context of OEB consultations related to the Distribution System Plan)	Page 24	N/A
19	Three deferral accounts (Account 1518, Account 1548, and account for recording loss on disposal of assets)	HOL will adopt treatment accorded to these accounts, as per OEB determination in Toronto Hydro Custom IR	Page 25	Exhibit 9 – Deferral and Variance Accounts
20	Low voltage charges	HOL will update these rates annually and file update with OEB for approval	Page 25	Exhibit 8 – Rate Design
21	Retail Transmission Service Rates	HOL will update these rates annually and file update with OEB for approval	Page 25	Exhibit 8 – Rate Design
22	Ten new deferral and variance accounts	HOL will establish the 10 new deferral and variance accounts	Page 25	Exhibit 9 – Deferral and Variance Accounts
23	Clearing deferral and variance accounts	Hydro Ottawa's deferral and variance accounts will be cleared during the Custom IR period in accordance with the OEB policies as they exist each year of the term	Page 26	Exhibit 9 – Deferral and Variance Accounts
24	Sentinel lighting rates	HOL will make changes to move these rates within OEB approved cost/benefit ratio range by 2020	Page 27	Exhibit 8 – Rate Design
25	Fixed charge for General Service ("GS") > 50 class	HOL will reduce the fixed charge for this class from \$260 to \$200 for GS 50 to 1,499 kW	Page 27	Exhibit 8 – Rate Design
26	Fixed charge for other commercial customers	HOL will maintain at \$200 for other commercial classes throughout Custom IR term	Page 27	Exhibit 8 – Rate Design
27	Charges for	HOL will move to fully fixed	Page 27	Exhibit 8 –

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2019 Rate Application Exhibit
	residential class	rates for residential customers by 2020		Rate Design
28	Wireless Attachment Revenues	HOL will create deferral account to credit customers with revenues earned, if any	Page 27	Exhibit 9 – Deferral and Variance Accounts
29	OEB working group on unmetered load and consumption data	HOL will comply with any decisions or directions emanating from Navigant and the OEB working group	Page 28	Exhibit 7 – Cost Allocation
30	2020 rebasing application (for 2021 rates)	HOL will ensure application is filed consistent with OEB policies and filing guidelines that exist at that time and will include information in accordance with OEB filing guidelines related to its performance under the Custom IR plan, and the extent to which performance has provided suitable outcomes and met expectations of customers	Page 29	Exhibit 1 – Administration
31	Summary of Adjustments	Summary of going in, annual and mid-term adjustments	Page 59	Exhibit 1 – Administration
32	Z-factor relief	HOL is not precluded from applying for Z-factor relief in the event that an unforeseen event results in a financial impact that exceeds Hydro Ottawa's \$880,000 materiality threshold	Page 27	Exhibit 1 – Administration
33	Timing of Application	HOL must apply for an update to its rates, or confirm that no update is required, no later than the deadline for [Incentive Regulation Mechanism] adjustments for distributors with rates effective January 1, which is typically in August each year.	Per Board Instruction ¹⁶	Exhibit 1 – Administration

1

2

¹⁶ EB-2015-0004 *Decision and Rate Order*, p. 8; OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2018 Incentive Regulation Mechanism (IRM) Distribution Rate Applications, July 20, 2017, p. 2.

1 Regarding Table 2, it is intended to synthesize the approvals emerging from the
2 Approved Settlement Agreement, the OEB's Decision on Hydro Ottawa's Custom IR
3 Application, and the Pole Attachment Decision, and to offer a clear overview of the
4 resultant updates to Hydro Ottawa's revenue requirement. Revenue requirements for
5 the period 2016 to 2018 were previously established by way of the aforementioned
6 approvals. With regards to revenue requirements for 2019 and 2020, Hydro Ottawa is
7 seeking approval for various mid-term adjustments as part of this Application. For
8 further details, please see Exhibit 4-2-1, Exhibit 4-4-1, Exhibit 5-1-1, and Exhibit 6-1-1.
9
10

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

Item (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Original Revenue Requirement	\$187.1	\$197.1	\$208.0	\$217.7	\$224.3	\$1,034.3
Change	(\$12.1)	(\$15.0)	(\$17.4)	(\$19.7)	(\$22.0)	(\$86.2)
Amended Settlement Revenue Requirement	\$175.0	\$182.1	\$190.6	\$198.0	\$202.3	\$948.1
Mid-Term Adjusted Revenue Requirement	\$175.0	\$182.1	\$190.6	\$196.2	\$199.5	\$943.4

Deficiency Per Approved Settlement Agreement

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

Deficiency Reflecting Pole Attachment Decision and Mid-Term Adjustments

Deficiency over 2015 Rates per Settlement Agreement	(\$5.3)	(\$12.9)	(\$20.8)	(\$25.8)	(\$28.5)	(\$93.3)
Yearly Change in Deficiency per Settlement Agreement	(\$5.3)	(\$7.5)	(\$8.0)	(\$5.0)	(\$2.7)	(\$28.5)
Weighted Average Increase over 2015 rates	3.3%	8.1%	13.1%	16.1%	17.7%	11.7%
Weighted Average Change in Revenue Deficiency	3.3%	4.6%	4.6%	2.7%	1.4%	3.3%

New Regulator Assets for Items Taken out of Base Rates

Connection Cost Recovery Agreement Payments ¹⁷	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities ¹⁷	\$0.0	\$0.4	\$1.0	\$1.2	\$1.2	\$3.9
Estimated Revenue Requirement for future Regulatory Assets	\$0.2	\$1.0	\$2.0	\$2.5	\$2.9	\$8.6

Revenue Requirement Including New Regulatory Assets

Final Revenue Requirement	\$175.3	\$183.1	\$192.6	\$200.5	\$205.2	\$956.7
Mid-Term Adjusted Revenue Final Revenue Requirement	\$175.3	\$183.1	\$192.6	\$198.7	\$202.3	\$951.9

¹⁷ Numbers are estimates based on original budgeted amounts and timing.

1 **4.0 SPECIFIC RELIEF REQUESTED**

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

- 4
- 5 a) Approval of 2019 revenue requirement, as adjusted by the Pole Attachment
6 Decision and updated for final mid-term adjustments, as proposed in Exhibit
7 6-1-1;
 - 8 b) Approval of 2019 electricity distribution rates and charges, as proposed in
9 Exhibit 8-10-1;
 - 10 c) Approvals related to deferral and variance accounts, as proposed in Exhibit
11 9-1-2 and Exhibit 9-2-1; and
 - 12 d) Approval of other items or amounts that may be requested by Hydro Ottawa
13 in the course of the proceeding and such other relief or entitlements as the
14 OEB may grant.
- 15

16 Hydro Ottawa requests that its current (i.e. 2018) rates provided in Attachment 8-10-A be
17 declared interim effective January 1, 2019, as necessary, if the preceding approvals
18 cannot be issued by the OEB in time to implement final rates effective January 1, 2019.
19 In such event, Hydro Ottawa also requests the Board to approve establishment of an
20 account that would provide for the recovery of any differences between the interim rate
21 and the approved rates, as determined by the OEB in its final Decision and Order.

22

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

25

26 **5.0 ANNUAL ADJUSTMENTS**

27 Hydro Ottawa has calculated adjustments to its 2019 revenue requirement, consistent
28 with the Approved Settlement Agreement and revised per the Pole Attachment Decision.
29 Where appropriate, Hydro Ottawa has used the Cost of Service Models and directions
30 provided by the OEB for 2019 Cost of Service Applications.

31

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

3
 4
 5
 6

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

#	Name of Adjustment	Timing	Description Adjustment
1	Working Capital Allowance	Going-in rates	See the working capital factors for each year as set out on page 18 above. ¹⁸
2	Cost of Capital - ROE	Going-in ROE	Using OEB's Fall 2015 deemed ROE results.
3		Mid-term adjustment to ROE	Using OEB's Fall 2018 deemed ROE results to be used for 2019 rate adjustment application.
	Cost of Capital – Long-Term Debt	2016-2018	April 2015 consensus long term forecast. The revised RRWF already has this information embedded in it. It is noted here as an adjustment to Hydro Ottawa's updated application filed June 29, 2015.
		2019-2020	Using October 2018 consensus long term forecast.
4	Inflation Factor for OM&A	Mid-term adjustment to inflation factor for OM&A escalator	OEB's 2018 inflation factor adjusted to use a weighting of 60% labour and 40% non-labour inflation rate as adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa.
5	Low Voltage Charges	Annually Adjusted	Annual.
6	Retail Transmission Service Rates	Annually Adjusted	Based on Board Approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs") using the RTSR model, which is part of the IRM model.
7	Deferral Accounts	Generally in accordance with OEB policy on threshold dispositions with some exceptions	<ul style="list-style-type: none"> Group 1 accounts on an annual basis as set out in Table 7 above.¹⁹ Group 2 accounts when applying for 2019 & 2020 rates except for LRAMVA. As set out in Table 7 above. New D&V accounts per disposition stipulations set out in Table 7 above.
8	Third Party non-distribution charges	Ad Hoc	Further to OEB direction.

7
 8

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

¹⁹ The reference to Table 7 in these instances is to Table 7 in the Approved Settlement Agreement.

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

- 3
- 4 • *Retail Transmission Service Rates (“RTSRs”)* – Per the Approved Settlement
5 Agreement, Hydro Ottawa is using the RTSRs for its 2019 rates, as calculated by
6 the OEB’s RTSR Workform. RTSR updates will also be based upon OEB-
7 approved adjustments to the Hydro One Uniform Transmission Rates (“UTRs”).
8 Given that Hydro One UTRs are not typically approved in time for adjusting
9 Hydro Ottawa’s rates on January 1, UTRs for 2019 will be set using those from
10 the previous year (i.e. 2018). Differences from the new yearly rates will be
11 captured in Uniform System of Accounts 1584 – RSVA Network and 1586 –
12 RSVA Connection for future disposition. For additional information, please see
13 Exhibit 8-3-1.
 - 14
 - 15 • *Retail Service Charges* – These charges apply to services provided by a
16 distributor to retailers or customers, with respect to the supply of competitive
17 electricity through retailer contracts. Hydro Ottawa proposes direct notification to
18 retailers of the approved Retail Service Charges for 2019. For additional
19 information, please see Exhibit 8-4-1.
 - 20
 - 21 • *Wholesale Market Service Rate (“WMSR”)* – Hydro Ottawa has used the current
22 OEB generic WMSRs in its Proposed Tariff of Rates and Charges, as outlined in
23 Exhibit 8-10-1. For additional information, please see Exhibit 8-5-1.
 - 24
 - 25 • *Smart Metering Charge (“SMC”)* – On March 1, 2018, the OEB issued a Decision
26 and Order which reduced the approved SMC for Residential and General Service
27 < 50 kW customers.²⁰ For the January 1, 2018 to December 31, 2022 period, the
28 SMC will be \$0.57 per smart meter per month. Hydro Ottawa has reflected this

²⁰ EB-2017-0290.

1 updated charge in its Proposed Tariff of Rates and Charges, as outlined in
2 Exhibit 8-10-1. For additional information, please see Exhibit 8-6-1.

- 3
- 4 • *Revised and New Specific Service Charges* – Service charges apply to services
5 that are over and above Hydro Ottawa’s standard level of service offerings and
6 may result from a customer’s action or inaction. The revenue from these charges
7 offset the total revenue requirement. Multiple currently-approved service charges
8 will be updated as part of this Application, consistent with the Approved
9 Settlement Agreement. All other service charges will remain at the 2016
10 approved rate. As per the Pole Attachment Decision, the Pole Attachment rate
11 will remain constant from 2016 to 2020. As per the *Report of the Ontario Energy*
12 *Board on Wireline Pole Attachment Charges* issued on March 22, 2018 (EB-
13 2015-0304), Hydro Ottawa will maintain its currently-approved charge until its
14 next rebasing application. For additional information, please see Exhibit 8-7-1.
 - 15
 - 16 • *Low Voltage (“LV”) Service Rate* – Hydro Ottawa receives LV charges from
17 Hydro One for a number of Shared Distribution Stations, Specific Lines and
18 Shared Lines. The OEB has previously determined that it was appropriate for an
19 embedded electricity distributor or a distributor with embedded distribution points
20 (such as Hydro Ottawa), to establish and maintain a variance account for LV
21 charges from its host distributor.²¹ In this Application, the LV charge has been
22 allocated to the customer classes based on the class percentage of Retail
23 Transmission Connection dollars (using 2019 proposed rates). For additional
24 information, please see Exhibit 8-8-1.
 - 25
 - 26 • *Disposition of Deferral and Variance Accounts* – Hydro Ottawa is requesting the
27 disposition of Group 1 Deferral and Variance Accounts in compliance with the
28 OEB’s report on the *Electricity Distributors’ Deferral and Variance Account*
29 *Review Initiative* (“EDDVAR Report”) and the OEB’s letter to licensed electricity

²¹ EB-2005-0529 *Decision with Reasons*, p. 17.

1 distributors dated July 20, 2018. Hydro Ottawa has complied with the EDDVAR
2 Report guidelines and is requesting a disposition period of one year. For
3 additional information, please see Exhibit 9-2-1.

4

5 **6.0 MODELS**

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

7

8 • 2019 Revenue Requirement Workform, filed as Attachment 6-1-A – The Revenue
9 Requirement Workform provides a summary of the drivers of Hydro Ottawa’s
10 2019 Approved Revenue Requirement, revised by the Pole Attachment Decision
11 and mid-term adjustments. The workform also provides summaries related to
12 load forecast, cost allocation, and rate design.

13

14 • PILS Workform, filed as Attachment 4-4-A – The Payments in Lieu of Taxes
15 (“PILS”) Workform provides detailed calculations of Hydro Ottawa’s forecasted
16 PILS payable.

17

18 • Hydro Ottawa Cost Allocation Model, filed as Attachment 7-1-A – The main role
19 of the Cost Allocation Model is to determine what costs are attributable to each of
20 Hydro Ottawa’s rate classes. In addition, the model provides a calculation of the
21 revenue to expense ratio based on the current rate structure.

22

23 • 2019 RTSR Workform, filed as Attachment 8-3-A – The RTSR Workform uses
24 recent Hydro One rates and Hydro Ottawa-specific load and billing information to
25 determine distributor-specific Transmission Network and Connection rates by
26 customer rate class.

27

28 • Tariff Schedule and Bill Impacts Model, filed as Attachment 8-10-A – the Tariff
29 Schedule and Bill Impacts Model identifies existing and proposed tariff and rate
30 schedules, and detailed bill impacts.

31

- 1 • Deferral and Variance Account (Continuity Schedule) Workform, filed as
 2 Attachment 9-1-A – The 2019 DVA Workform provides an Account level history
 3 of Deferral and Variance Accounts, including recent disposition history, and
 4 worksheets to facilitate designing rate riders for requested Account dispositions.
 5
- 6 • Global Adjustment (“GA”) Analysis Workform, filed as Attachment 9-2-A – The
 7 GA Analysis Workform is intended to serve as a reasonability tool for assessing
 8 the accuracy of commodity-related pass through account balances of electricity
 9 distributors. The workform provides a calculation of an approximate expected
 10 balance in Account 1589 RSVA - GA and compares the expected amount to the
 11 amount in the general ledger.
 12

13 **7.0 DISTRIBUTION AND TOTAL BILL IMPACTS**

14 Table 4 below provides a summary of the total bill impacts for typical customers in all
 15 classes. Please see Attachment 8-10-A for further details regarding Hydro Ottawa’s
 16 proposed bill impacts.
 17

18 **Table 4 – Bill Impacts**

19

Rates Summary			
Rate Class		2018 Approved	2019 Proposed
Residential (800 kWh)	Distribution Charge	\$28.91	\$28.53
	Change in Distribution Charge		-\$0.38
	% Distribution Increase		-1.31%
	% Increase of Total Bill - No VA		0.03%
	% Increase of Total Bill		-0.19%
Residential (750 kWh)	Distribution Charge	\$28.39	\$28.26
	Change in Distribution Charge		-\$0.13
	% Distribution Increase		-0.44%
	% Increase of Total Bill - No VA		0.25%
	% Increase of Total Bill		0.04%

Rates Summary			
Rate Class		2018 Approved	2019 Proposed
Residential (640 kWh)	Distribution Charge	\$27.23	\$27.67
	Change in Distribution Charge		\$0.44
	% Distribution Increase		1.60%
	% Increase of Total Bill - No VA		0.83%
	% Increase of Total Bill		0.62%
Residential (232 kWh)	Distribution Charge	\$22.95	\$25.46
	Change in Distribution Charge		\$2.52
	% Distribution Increase		10.97%
	% Increase of Total Bill - No VA		5.58%
	% Increase of Total Bill		5.46%
General Service < 50 kW (2,000 kWh)	Distribution Charge	\$66.20	\$68.01
	Change in Distribution Charge		\$1.81
	% Distribution Increase		2.73%
	% Increase of Total Bill - No VA		1.06%
	% Increase of Total Bill		0.84%
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	\$1,346.28	\$1,387.28
	Change in Distribution Charge		\$41.00
	% Distribution Increase		3.05%
	% Increase of Total Bill - No VA		0.53%
	% Increase of Total Bill		1.52%
General Service 1,500 to 4,999 kW (2,500 kW)	Distribution Charge	\$14,652.43	\$15,045.68
	Change in Distribution Charge		\$393.25
	% Distribution Increase		2.68%
	% Increase of Total Bill - No VA		0.54%
	% Increase of Total Bill		1.51%
Large Use (7,500 kW)	Distribution Charge	\$45,013.82	\$46,169.57
	Change in Distribution Charge		\$1,155.75
	% Distribution Increase		2.57%
	% Increase of Total Bill - No VA		0.56%
	% Increase of Total Bill		1.54%
Sentinel	Distribution Charge	\$8.78	\$9.11

Rates Summary			
Rate Class		2018 Approved	2019 Proposed
Lighting (0.4 kW)	Change in Distribution Charge		\$0.32
	% Distribution Increase		3.70%
	% Increase of Total Bill - No VA		2.07%
	% Increase of Total Bill		1.98%
Street Lighting (1 kW)	Distribution Charge	\$6.83	\$7.11
	Change in Distribution Charge		\$0.28
	% Distribution Increase		4.13%
	% Increase of Total Bill - No VA		1.85%
	% Increase of Total Bill		2.55%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$15.88	\$16.26
	Change in Distribution Charge		\$0.38
	% Distribution Increase		2.43%
	% Increase of Total Bill - No VA		0.99%
	% Increase of Total Bill		0.85%

1

2 **8.0 FORM OF HEARING REQUESTED**

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

4

5 **9.0 PUBLICATION AND NOTICE**

6 Hydro Ottawa recommends that the OEB publish notice of this Application in the *Ottawa*
 7 *Citizen* and *Le Droit* newspapers. The *Ottawa Citizen* is a daily newspaper serving the
 8 Ottawa area. *Le Droit* is a daily newspaper serving French-speaking communities in the
 9 Ottawa-Gatineau area. According to the latest data, the *Ottawa Citizen* and *Le Droit*
 10 have total average weekday circulations of approximately 177,000 and 175,000,
 11 respectively.²² Hydro Ottawa recommends these publications due to their significant
 12 reach into the English- and French-speaking communities within the City of Ottawa and
 13 the Village of Casselman.

²² PostMedia Fall 2017.

1

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

4

5

6 **10.0 CERTIFICATION OF EVIDENCE**

7 As per the OEB's updated filing requirements, Hydro Ottawa's Chief Financial Officer
8 hereby certifies that the company maintains robust processes and internal controls for
9 the preparation, review, verification, and oversight of the Account 1588 RSVA – Power
10 and Account 1589 RSVA – Global Adjustment. Please see Exhibit 9-2-1 for further
11 details regarding the Workform.

12

13 **11.0 CONTACT INFORMATION**

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

All of which is respectfully submitted this 13th day of August, 2018.

Original signed by Gregory Van Dusen

Gregory Van Dusen

Director, Regulatory Affairs

Hydro Ottawa Limited

3025 Albion Road North, PO Box 8700

Ottawa, Ontario K1G 3S4

Telephone: (613) 738-5499 ext. 7472

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

1 **ALIGNMENT WITH RRFE**

2

3 The OEB articulated its policies and practices regarding the Custom IR method in its
4 2012 report entitled *Renewed Regulatory Framework for Electricity Distributors: A*
5 *Performance-Based Approach* (“RRFE Report”). The RRFE Report states that, under
6 the Custom IR method, “rates are set based on a five year forecast of a distributor’s
7 revenue requirement and sales volumes.”¹ In addition, the RRFE Report stipulates that
8 “the specifics of how the costs approved by the Board will be recovered through rates
9 over the term will be determined in individual rate applications...” and that “[t]his rate-
10 setting method is intended to be customized to fit the specific applicant’s
11 circumstances.”²

12

13 Hydro Ottawa exercised the Custom IR option offered under the RRFE framework on
14 account of its significant and unique multi-year capital needs. In designing its Custom IR
15 Application and the evidence filed in support of its capital and operational funding
16 requirements, Hydro Ottawa endeavoured to be responsive to the OEB’s expectations
17 for Custom IR applications, as set out in the RRFE Report. The following are examples
18 of steps undertaken by Hydro Ottawa to apply key tenants of the RRFE paradigm in its
19 Custom IR Application:

- 20
- 21 a) Applying for an initial rebasing (financial viability), then applying for a rate-setting
22 approach to recover forecasted capital needs while recovering Operating,
23 Maintenance and Administration (“OM&A”) needs pursuant to an I-X formula
24 (operational effectiveness);
 - 25 b) Identifying historical and future productivity initiatives to achieve continuous
26 improvement (operational effectiveness);
 - 27 c) Providing a customer engagement strategy to ensure responsiveness to
28 identified customer preferences (customer focus);
 - 29 d) Providing a comprehensive asset management and infrastructure investment
30 plan that is linked to the capital budget, prioritizes for total bill impact, is informed

¹ RRFE Report, p. 18.

² *Ibid*, pp. 18-19.

- 1 by customer consultation, and has been subject to an independent assessment;
2 and
3 e) Providing an annual reporting mechanism through which Hydro Ottawa can
4 inform the OEB of its progress on implementing its capital plan as well as its
5 continuous improvement initiatives.

6
7 In its December 22, 2015 Decision approving Hydro Ottawa's Custom IR Application, the
8 OEB found that "Hydro Ottawa's application and the settlement proposal prepared by the
9 parties meet the expectations of the RRFE for a Custom IR."³

10
11 The OEB yielded this finding in the context of a Custom IR plan covering a five-year
12 term. Hydro Ottawa remains committed to integrating the core principles and objectives
13 of the RRFE framework throughout its operations and business, and will continue to
14 undertake steps in support of this effort over the course of its Custom IR term.
15 Delivering value across the customer experience is a core element of Hydro Ottawa's
16 renewed corporate vision and business strategy – *Strategic Direction 2016-2020*, which
17 was filed as Attachment 1-2(A) in Hydro Ottawa's 2017 rate adjustment application.⁴
18 Through such measures as enhanced benchmarking and productivity initiatives, Hydro
19 Ottawa will seek to achieve continuous improvements and maximize operational
20 performance going forward. In short, the expectations and goals set forth in the RRFE
21 Report will continue to guide Hydro Ottawa in the execution of its business plans and
22 capital investment programs, and in the ongoing alignment of its interests with those of
23 its customers.

³ EB-2015-0004 Hydro Ottawa Limited *Decision and Rate Order*, December 22, 2015, p. 1.

⁴ Hydro Ottawa's *Strategic Direction 2016-2020* is rooted in four strategic objectives which closely mirror the core outcomes supported under the RRFE framework: Customer Value; Financial Strength; Organizational Effectiveness; and Corporate Citizenship. This renewed strategic plan has been formally adopted by Hydro Ottawa Holding Inc., the parent company of Hydro Ottawa Limited. However, it will likewise guide the business and operations of the regulated electricity distribution company.

1 **IN THE MATTER OF** the *Ontario Energy Board Act, 1998*, being
2 Schedule B to the *Energy Competition Act, 1998*, S.O. 1998, c. 15;
3

4 **AND IN THE MATTER OF** an Application by Hydro Ottawa Limited
5 to the Ontario Energy Board for an Order or Orders approving or
6 fixing just and reasonable rates and other charges for the
7 distribution of electricity effective January 1, 2019.
8

9 **APPLICATION AND APPROVAL SOUGHT**

10 11 **1.0 INTRODUCTION**

12
13 The Applicant, Hydro Ottawa Limited (herein referred to as “Hydro Ottawa”), is a
14 corporation incorporated pursuant to the *Business Corporations Act* (Ontario) and is
15 licensed by the OEB pursuant to Electricity Distribution License No. ED-2002-0556 to
16 distribute electricity to customers residing within the City of Ottawa and Village of
17 Casselman.
18

19 Hydro Ottawa hereby applies to the OEB – pursuant to section 78 of the *Ontario Energy*
20 *Board Act, 1998* (the “OEB Act”), the Custom IR rate-setting method outlined in the
21 OEB’s 2012 report entitled *Renewed Regulatory Framework for Electricity Distributors: A*
22 *Performance Based Approach* (“RRFE Report”), the OEB’s Decision and Rate Order in
23 EB-2015-0004, and the OEB’s Pole Attachment Decision in EB-2015-0004 – for an
24 Order or Orders approving:
25

- 26 a) Final distribution rates effective January 1, 2019, determined from a service
27 revenue requirement as set out in Exhibit 6-1-1¹; and
28 b) All other specific relief sought, as set out below.
29

30 This Application is guided by the requirements set out in:
31

¹ At this time, Hydro Ottawa is using a placeholder amount of \$196,182,781 as its requested service revenue requirement. Please see Exhibit 4-2-1, Exhibit 4-4-1, and Exhibit 5-1-1 for further details regarding expected updates and timing thereof for this placeholder.

- 1 a) The OEB's Chapter 2 *Filing Requirements for Electricity Distribution Rate*
2 *Applications* dated July 12, 2018 (the "Filing Requirements"); and
3 b) RRFE Report.
4

5 This Application is supported by written evidence as enumerated in Exhibit 1-1-1, Table
6 of Contents. Hydro Ottawa may amend or supplement this written evidence prior to or
7 during the course of the OEB's hearing of the Application or the rendering of its final
8 decision.
9

10 Hydro Ottawa accordingly proposes the following title for the proceeding that is
11 commenced by this Application:
12

13 Hydro Ottawa Limited
14 2019 Electricity Distribution Rates.
15

16 Hydro Ottawa requests that this Application be disposed of by way of a written hearing,
17 but recognizes that the OEB may choose a different process as deemed appropriate.
18

19 Hydro Ottawa requests that the OEB make its Rate Order(s) emanating from the current
20 proceeding effective January 1, 2019. In the event that the OEB's Decision with
21 Reasons and Rate Order(s) cannot be delivered until after December 1, 2018, then
22 Hydro Ottawa requests that the OEB grant an Order making its current distribution rates
23 and charges interim effective January 1, 2019 and establish an account allowing Hydro
24 Ottawa to recover any differences between the interim rate and the approved rates as
25 determined by the OEB in its final Decision and Order.
26

27 The Tariff of Rates and Charges proposed in this Application is set out in Exhibit 8-10-1.
28 In this Application, Hydro Ottawa provides evidence to support all rates and charges for
29 2019.
30
31
32

1 **2.0 SPECIFIC RELIEF REQUESTED**

2
3 Hydro Ottawa accordingly applies to the OEB for the following Order or Orders:

- 4
- 5 a) Approval of 2019 revenue requirement, as adjusted by the Pole Attachment
6 Decision and updated for final mid-term adjustments, as proposed in Exhibit 6-1-
7 1, including:
 - 8 i. Revenue Offset forecasts, as set out in Exhibit 3-2-1;
 - 9 b) Approval of 2019 electricity distribution rates and charges, as proposed in Exhibit
10 8-10-1;
 - 11 c) Approvals related to deferral and variance accounts, including:
 - 12 i. Approval of new deferral and variance accounts, as proposed in Exhibit 9-
13 1-2;
 - 14 ii. Disposal of balances in existing deferral and variance accounts as at
15 December 31, 2017, as set out in Exhibit 9-2-1; and
 - 16 d) Approval of other items or amounts that may be requested by Hydro Ottawa in
17 the course of the proceeding and such other relief or entitlements as the OEB
18 may grant.

19

20 Hydro Ottawa requests, pursuant to subsection 17(1) of the *Statutory Powers Procedure*
21 *Act*, that the OEB give reasons in writing for its final Decision and Order(s) in this
22 proceeding.

23

24 The name of Hydro Ottawa's authorized representative, with contact information, is set
25 out below and in the evidence that is filed with this Application. Hydro Ottawa requests
26 that all documents issued or filed in connection with this proceeding be served on its
27 authorized representative.

1 Authorized Representative:

2
3 Gregory Van Dusen
4 Director, Regulatory Affairs
5 Hydro Ottawa Limited

6
7 3025 Albion Road North
8 P.O. Box 8700
9 Ottawa, Ontario
10 K1G 3S4

11
12 Telephone: 613-738-5499 ext. 7472
13 E-mail: RegulatoryAffairs@HydroOttawa.com
14

15
16
17
18
19 **Dated at Ottawa, Ontario, this 13th day of August, 2018.**

20
21 Applicant Hydro Ottawa Limited ("Hydro Ottawa")
22 3025 Albion Road North, P.O. Box 8700
23 Ottawa, Ontario
24 K1G 3S4
25

26
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28
29 Signed by:

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34 Gregory Van Dusen
35 Director, Regulatory Affairs
36 Hydro Ottawa Limited
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Appendix to Application

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Title of Proceeding: an Application by Hydro Ottawa Limited for an Order or Orders approving or fixing just and reasonable distribution rates and other charges effective January 1, 2019

Applicant's Name: Hydro Ottawa Limited ("Hydro Ottawa")

Applicant's Address: 3025 Albion Road North
P.O. Box 8700
Ottawa, Ontario
K1G 3S4
RegulatoryAffairs@HydroOttawa.com

1 **OEB DIRECTIVES FROM PREVIOUS BOARD DECISIONS AND/OR ORDERS**

2
3 Below is a summary of previous OEB directives and a description of how such directives
4 are addressed by Hydro Ottawa in this Application.

5
6 a) In EB-2012-0383, the Board indicated that unmetered load (kW) and consumption
7 (kWh) data should ultimately be used to update load profile data for the purpose of
8 the distributor's next cost allocation filing with the Board, which occurs during the
9 distributor's next cost of service application to the Board. Subsequently, in a letter
10 from the Board dated June 12, 2012, the Board stated that "[t]here may be merit in
11 updating load profiles to be more reflective of an individual distributor's
12 circumstances. The OEB expects individual distributors to be mindful of material
13 changes to load profiles and to propose updates in their respective cost of service or
14 Custom IR applications when warranted." Hydro Ottawa will comply with this
15 direction at its next rebasing application.

16
17 b) In the Decision rendered in EB-2015-0004 on December 22, 2015, the OEB
18 established a variance account for "the difference between revenue based on the
19 final pole attachment charge yet to be approved by the OEB for Hydro Ottawa for
20 2016, and revenue based on the pole attachment charge underpinning the
21 distribution rates approved by this order (i.e. \$57)." As instructed by the Pole
22 Attachment Decision and approved as part of Hydro Ottawa's 2017 rate adjustment
23 application, the amount was collected as part of Hydro Ottawa's 2017 rates. For
24 additional information, please see Exhibit 9-1-1.

25
26 c) In the Pole Attachment Decision rendered in EB-2015-0004 on February 25, 2016,
27 the OEB stated that Hydro Ottawa should use the pole attachment rate approved in
28 its decision, "subject to any direction from the OEB regarding the implementation of
29 any changes resulting from the Policy Review." As per the *Report of the Board on*
30 *Wireline Pole Attachment Charges* issued on March 22, 2018, Hydro Ottawa will
31 maintain the current approved charge until its next rebasing application.

1

2 d) In the Pole Attachment Decision rendered in EB-2015-0004 on February 25, 2016,
3 the OEB directed Hydro Ottawa to issue invoices for the difference between the
4 interim rate of \$22.35 and the approved pole attachment rate of \$53.00, should
5 Hydro Ottawa have already issued invoices. Hydro Ottawa issued invoices for the
6 pole attachment difference where invoices had already been invoiced. Item b)
7 above addresses the amount that was to be collected for the difference in the
8 charge set for 2016. Please see Exhibit 6-1-1 for the adjustment to base revenue
9 requirement related to the Pole Attachment Decision.

10

11 e) In the Decision rendered in EB-2017-0052 on December 14, 2017, the OEB stated
12 the following regarding Hydro Ottawa's Efficiency Adjustment deferral account:
13 "Hydro Ottawa's efficiency ranking as determined by the OEB for 2017 rates
14 changed from Group III to Group IV. This efficiency ranking result will affect the
15 2017 revenue requirement. The impact would be recorded in a variance account
16 during the 2017 year and disposed at the end of the term. However, the OEB
17 established the expectation that Hydro Ottawa would report on any results in its
18 2018 rate application. Hydro Ottawa has not done so but the OEB expects Hydro
19 Ottawa to report on any impacts affecting its established deferral or variance
20 accounts in its 2019 application."¹

21

22 Per the Approved Settlement Agreement, Hydro Ottawa is to calculate the efficiency
23 adjustment based on the "current year ending point stretch factor"². As such, Hydro
24 Ottawa should use the efficiency ranking as determined by the OEB for 2018 rates
25 when calculating the impact on its 2017 Revenue Requirement. Due to timing,
26 Hydro Ottawa was unable to report on the 2017 efficiency adjustment as part of its
27 2018 rate adjustment application. Hydro Ottawa submitted its 2018 rate adjustment
28 application on August 14, 2017; the OEB posted the relevant stretch factor results
29 August 17, 2017. Hydro Ottawa has reported on the 2017 Efficient Adjustment
30 deferral account amount as part of this Application and plans to report on any impact

¹ EB-2017-0052 Hydro Ottawa Limited Decision and Rate Order, December 14, 2017, p. 4.

² Approved Settlement Agreement, p. 21.

- 1 on its 2018 Revenue Requirement as part of its 2020 rate adjustment application.
- 2 For additional details, please see Exhibit 9-1-1.

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NOTICE OF APPLICATION

1.0 INTRODUCTION

Pursuant to the OEB’s filing requirements, set out in the Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications* issued July 20, 2017, this Schedule provides the following administrative information:

- 1. Notice of Application, including:
 - a. Statement of who will be affected by this Application;
 - b. Summary of Bill Impacts;
 - c. Publication information;
 - d. Contact information; and
 - e. Internet address for viewing the Application.

2.0 NOTICE OF APPLICATION

a) Affected Customers

Hydro Ottawa has approximately 332,000 distribution customers across its service territory that will be affected by this Application. More information regarding Hydro Ottawa’s customer base is available in Exhibit 1-2-1, Exhibit 1-4-1, and Exhibit 3-1-1.

Retail service charges and generation service charges (also referred to as account management charges) will increase, per the Approved Settlement Agreement. For further details, please see Exhibit 8-7-1.

b) Summary of Bill Impacts

Tables 1 and 2 below provide a high-level summary of distribution bill impacts for a typical residential customer using 750 kWh per month and for a General Service < 50 kW customer using 2,000 kWh per month.

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Table 1 – Residential Bill Impact

Residential 750 kWh	2019
Change in Distribution Charge (\$)	-\$0.13
Total Bill % change	0.04%

Table 2 – General Service < 50 kW Bill Impact

General Service < 50 kW (2000 kWh)	2019
Change in Distribution Charge (\$)	\$1.81
Total Bill % change	0.84%

c) Publication Information

Hydro Ottawa recommends that the OEB publish a notice of this Application in the *Ottawa Citizen* and *Le Droit* newspapers. The *Ottawa Citizen* is a daily newspaper serving the Ottawa area. *Le Droit* is a daily newspaper serving the French-speaking communities in the Ottawa-Gatineau area. According to the latest data, the *Ottawa Citizen* and *Le Droit* have total average weekday circulations of approximately 177,000 and 175,000, respectively.¹ Hydro Ottawa recommends these publications due to their significant reach into the English- and French-speaking communities within the City of Ottawa and the Village of Casselman.

d) Contact Information

The name and contact information of Hydro Ottawa's authorized representative for this Application to the Board is:

¹ PostMedia Fall 2017.

1 a. Authorized Representative

2 Mr. Gregory Van Dusen
3 Director, Regulatory Affairs
4 Hydro Ottawa Limited

5
6 3025 Albion Road North
7 P.O. Box 8700
8 Ottawa, Ontario
9 K1G 3S4

10
11 Telephone: 613-738-5499 ext. 7472
12 E-mail: RegulatoryAffairs@HydroOttawa.com
13

14 **e) Internet Address for Viewing the Application**

15 This Application and related documents will be available for viewing on Hydro Ottawa's
16 website, www.hydroottawa.com, pending receipt of direction from the OEB.

DISTRIBUTION SYSTEM OVERVIEW

Hydro Ottawa is a corporation incorporated pursuant to the *Business Corporation Act* (Ontario) and is licensed under OEB Electricity Distributor License No. ED-2002-0556. As of the end of 2017, Hydro Ottawa distributed electricity to approximately 332,000 customers within the City of Ottawa and the Village of Casselman.

According to the latest OEB statistics, Hydro Ottawa is the fourth largest electricity distributor in Ontario (by number of customers), with a service territory of 1,116 square kilometers that includes a dense urban core, large areas of suburban development, and a vast rural area representing approximately 60% of the company's territory.¹

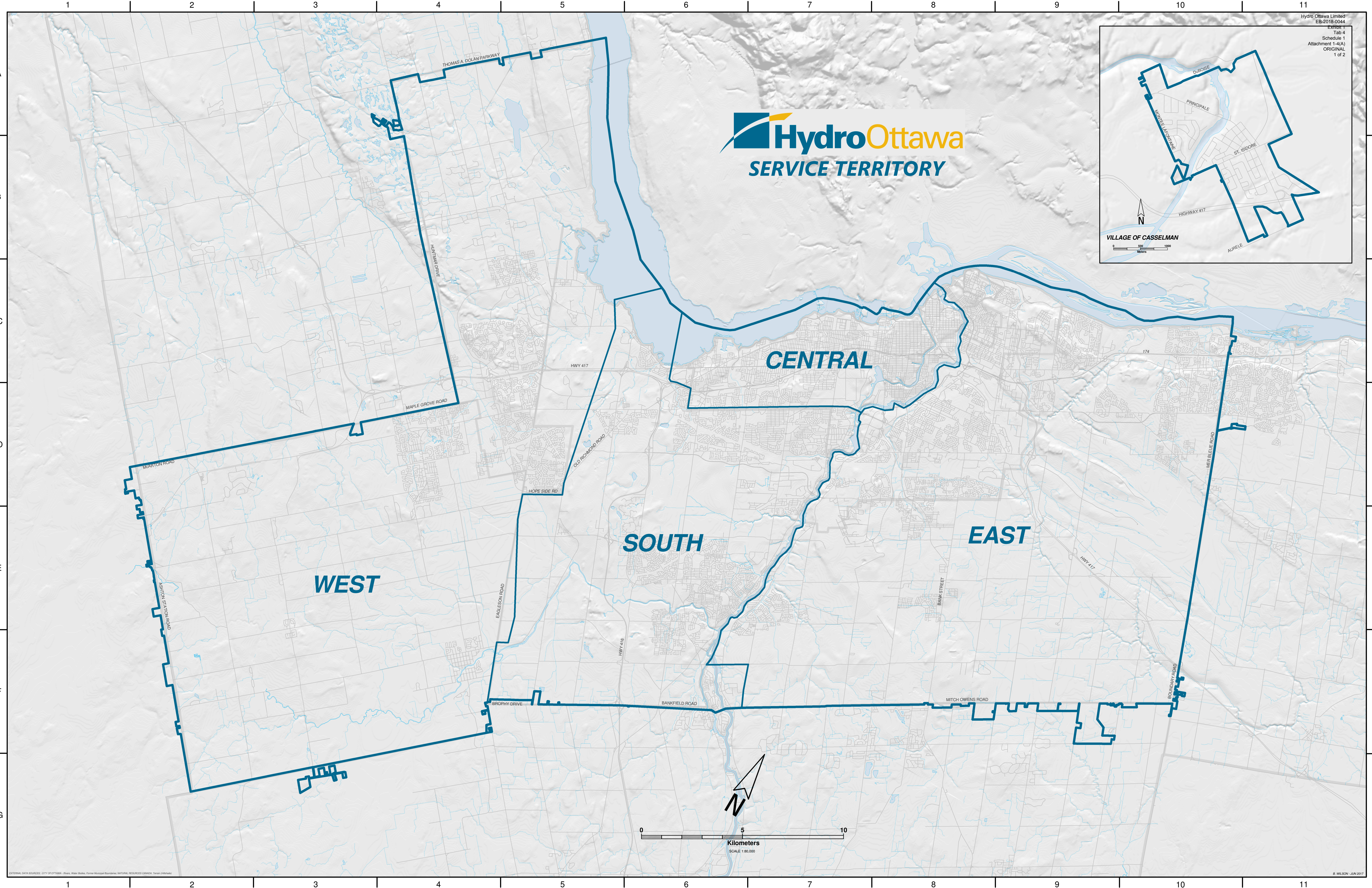
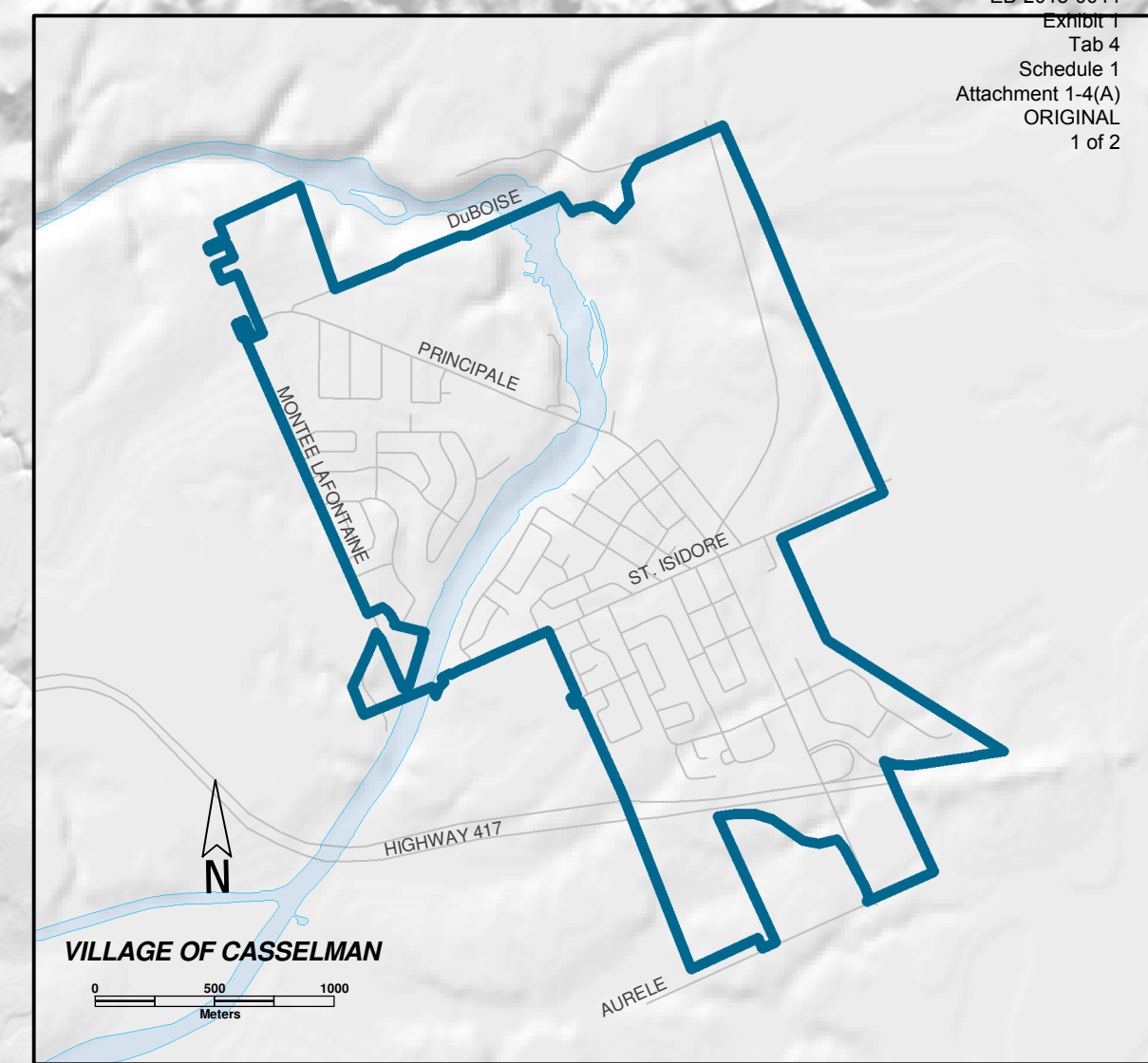
Hydro Ottawa was created in the year 2000, following the amalgamation of the municipalities of the former Region of Ottawa-Carleton. Hydro Ottawa was formed through the merging of five predecessor utilities: Ottawa Hydro, Kanata Hydro, Gloucester Hydro, Nepean Hydro, and Goulbourn Hydro. In 2002, Hydro Ottawa acquired the service territory of Casselman Hydro.

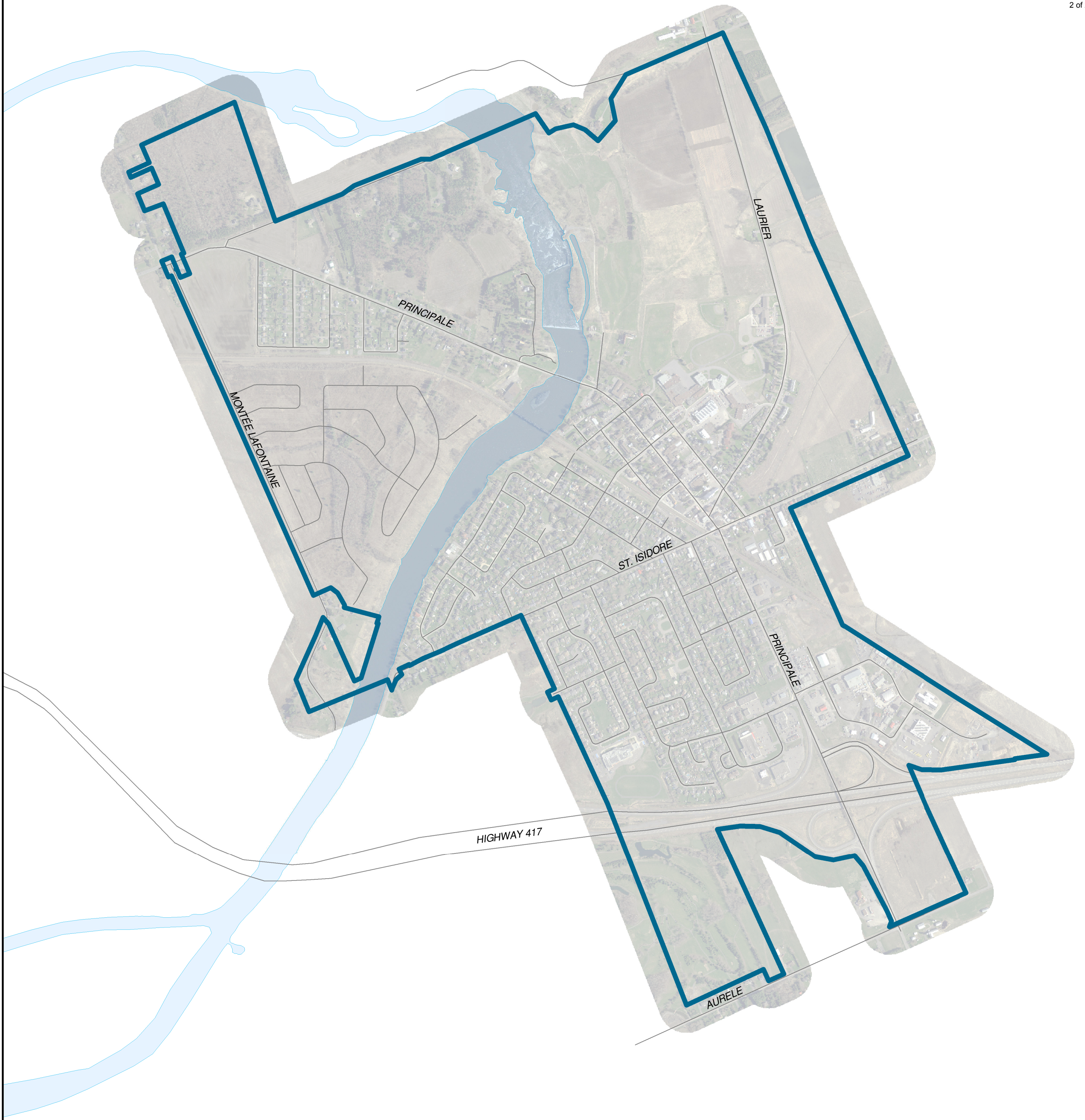
The Ottawa and Casselman segments of the service territory are non-contiguous, with the City of Ottawa and the Village of Casselman separated by the territory of Hydro One. Accordingly, Hydro Ottawa contains no licensed distributors embedded within its service area. Hydro Ottawa's load is primarily delivered through transmission connection points; however, there are a number of delivery points embedded in the Hydro One distribution system, primarily in rural areas.

Hydro Ottawa has high voltage assets (>50kV) that the OEB has previously deemed as distribution assets. These assets largely consist of transformer substations that are located throughout Hydro Ottawa's service territory.

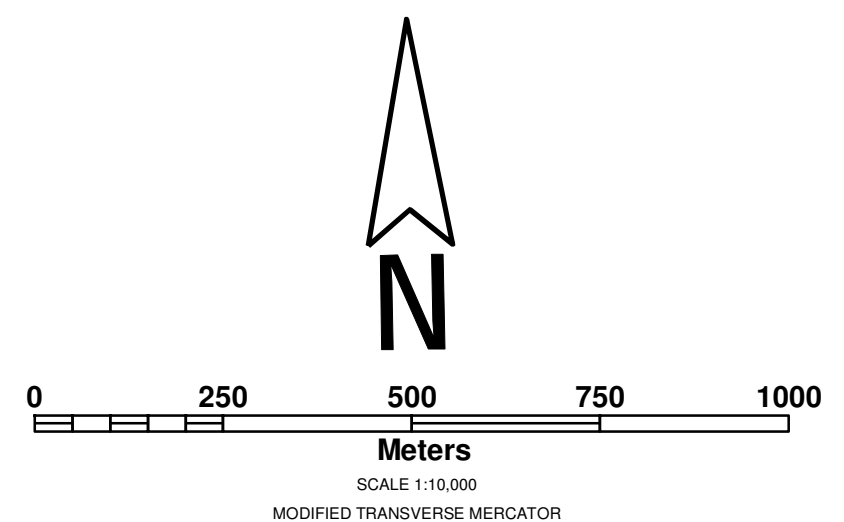
A map of Hydro Ottawa's service territory is included below.

¹ OEB 2016 Yearbook of Electricity Distributors.





 HYDRO OTTAWA SERVICE BOUNDARY



1 **CUSTOMER ENGAGEMENT**

2

3 Hydro Ottawa views customer engagement as an essential part of doing business and,
4 as a result, has placed the customer at the centre of everything Hydro Ottawa does by
5 weighing customer impacts in every decision. As reflected in Hydro Ottawa’s renewed
6 strategic plan – *Strategic Direction 2016-2020*, included as Attachment 1-2(A) of the
7 2017 rate adjustment application – stakeholder engagement is a guiding principle of
8 Hydro Ottawa’s business strategy: “Hydro Ottawa takes into account the interests of all
9 our stakeholders including employees, customers, suppliers, our shareholder and the
10 communities and environment in which we operate.”¹

11

12 The key Divisions within Hydro Ottawa that are primarily responsible for customer
13 outreach are Customer Service, Distribution Operations, Asset Management,
14 Conservation and Demand Management (“CDM”), and Corporate Communications.
15 Customer needs and expectations are diverse and dynamic. To ensure Hydro Ottawa
16 aligns its services to effectively meet evolving customer expectations, Hydro Ottawa has
17 undertaken many customer engagement activities related to all areas of the distribution
18 company. Customers also have the option to proactively engage with Hydro Ottawa,
19 through a variety of social media platforms.

20

21 As of the end of 2017, Hydro Ottawa distributed electricity to approximately 332,000
22 customers over a 1,116 square kilometer service territory, within the City of Ottawa and
23 the Village of Casselman. Of those customers, 303,571 were Residential; 24,888 were
24 General Service < 50 kW; 3,296 were General Service > 50 kW; and 13 were Large
25 Users. Further, as the electricity distributor for the nation’s capital, Hydro Ottawa
26 provides services in both official languages.

27

¹ Hydro Ottawa *Strategic Direction 2016-2020*, p. 21. Hydro Ottawa’s new strategic plan is rooted in four strategic objectives which closely mirror the core outcomes supported under the RFE framework: Customer Value; Financial Strength; Organizational Effectiveness; and Corporate Citizenship. This plan has been formally adopted by Hydro Ottawa Holding Inc., the parent company of Hydro Ottawa Limited. However, it will likewise guide the business and operations of the regulated electricity distribution company.

- 1 The need for and value in engaging customers ensures that Hydro Ottawa's business
- 2 initiatives continue to align with the needs and expectations of its rapidly growing and
- 3 diverse rural and urban customer base.

1 **MATERIALITY THRESHOLD**

2

3 Section 2.0.8 of the Chapter 2 *Filing Requirements For Electricity Distribution Rate*

4 *Applications*, issued by the OEB on July 20, 2017, requires that “*The applicant must*

5 *provide justification for annual changes to its rate base, capital expenditures, and*

6 *operations, maintenance and administration (OM&A) costs. To ensure the OEB’s review*

7 *is focused on matters that are material, the OEB only requires variance explanations for*

8 *changes above certain amounts.*”

9

10 For a utility the size of Hydro Ottawa, the default materiality threshold is defined as 0.5%

11 of the distribution revenue requirement for distributors with a revenue requirement

12 greater than \$10 million and less than or equal to \$200 million. As Hydro Ottawa is not

13 proposing changes to its rate base, capital expenditures, and OM&A outside of the

14 Approved Settlement Agreement, no variance analysis has been completed per these

15 materiality requirements.

16

17 Hydro Ottawa notes that the same materiality threshold requirements are used for the

18 determination of the eligibility of a Z-factor, as per the *Report of the Board on 3rd*

19 *Generation Incentive Regulation for Ontario’s Electricity Distributors* issued on July 14,

20 2008. As stated in the Approved Settlement Agreement, “Hydro Ottawa is not precluded

21 from applying for Z-factor relief in the event that an unforeseen event results in a

22 financial impact that exceeds Hydro Ottawa’s \$880,000 materiality threshold.”¹ Hydro

23 Ottawa is not applying for a Z-factor as part of this Application.

¹ Approved Settlement Agreement, p. 27.

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ACCOUNTING ORDERS

Hydro Ottawa confirms that it has complied with the Uniform System of Accounts (“USofA”), as set out in the OEB’s Accounting Procedures Handbook (“APH”).

As part of its 2012 (EB-2011-0054) and 2016 (EB-2015-0004) OEB-approved decisions, Custom IR Application, and pole attachment rates, Hydro Ottawa received utility-specific accounting orders. Hydro Ottawa confirms compliance related to its utility-specific accounting orders.

1 RATE BASE

2

3 **1.0 INTRODUCTION**

4

5 This Schedule provides an overview of Hydro Ottawa’s approved distribution rate base
6 for the 2016 to 2020 Custom IR period.

7

8 The rate base used to determine the revenue requirement included a forecast of net
9 fixed assets, calculated on a mid-year average basis, plus Working Capital Allowance
10 (“WCA”). Net fixed assets are gross assets in service minus accumulated amortization
11 and contributed capital.

12

13 Table 1 below shows Hydro Ottawa’s approved rate base values for 2016 through 2020.
14 Table 1 provides the opening, closing, and average balances for gross assets and
15 accumulated depreciation. Table 1 further provides the closing balance for net fixed
16 assets and Hydro Ottawa’s WCA.

17

18 As part of the Approved Settlement Agreement, a new deferral account for Connection
19 Cost Recovery Agreement (“CCRA”) payments made to Hydro One (related to the
20 removal from rate base of the forecasted \$5 million unidentified projects per year) was
21 established. As a result, these unidentified forecasted CCRA payments are not included
22 in Table 1 below.

23

24 In addition, per the Approved Settlement Agreement, new deferral and variance
25 accounts have been established for the treatment of Hydro Ottawa’s new facilities. The
26 new facilities are not included in the gross asset and rate base numbers presented in
27 Table 1.

28

29 Please see Exhibit 9-1-1 for further details on deferral and variance accounts.

30

31

1 **Table 1 – Summary of Approved Rate Base (\$000)**

2

	2016	2017	2018	2019	2020
Opening Gross Assets	810,428	882,472	962,598	1,050,061	1,111,912
Closing Gross Assets	882,472	962,598	1,050,061	1,111,912	1,218,811
Average Gross Assets	\$846,450	\$922,535	\$1,006,329	\$1,080,986	\$1,165,362
Opening Accumulated Depreciation	\$70,764	\$110,130	\$152,675	\$198,050	\$245,195
Closing Accumulated Depreciation	\$110,130	\$152,675	\$198,050	\$245,195	\$293,565
Average Accumulated Depreciation	\$90,447	\$131,402	\$175,363	\$221,623	\$269,380
Average Net Fixed Assets Closing	756,003	791,132	830,967	859,364	895,981
Working Capital Allowance	77,116	78,617	81,882	76,760	77,820
Rate Base	833,119	869,749	912,849	936,124	973,801

3

4 For further details on Capital Additions and WCA, please see Exhibit 2-2-1 and Exhibit 2-
 5 3-1, respectively.

1 **GROSS ASSETS – PROPERTY PLANT AND EQUIPMENT AND ACCUMULATED**
2 **DEPRECIATION**

3
4 **1.0 GROSS ASSETS AND ACCUMULATED DEPRECIATION**

5
6 This Exhibit provides an overview of Hydro Ottawa's Approved Gross Assets and
7 Accumulated Depreciation for its 2016 to 2020 Custom IR period. Net fixed assets
8 (gross assets in service minus accumulated depreciation/amortization and contributed
9 capital) is used in the determination of rate base. For the calculation of rate base,
10 please see Exhibit 2-1-1.

11
12 As part of the Approved Settlement Agreement, Hydro Ottawa's Gross Assets and
13 Accumulated Depreciation are fixed for the five years 2016 to 2020. "Parties accept that
14 Hydro Ottawa's revised Distribution System Plan and related attachments that set out
15 Hydro Ottawa's capital investment requirements appropriately represents asset and
16 capital planning that will enable Hydro Ottawa to fulfil its mission of providing a safe and
17 reliable electricity distribution service to the City of Ottawa and Village of Casselman."¹
18 Please see Table 1 for a summary of Hydro Ottawa's Approved Gross Assets and
19 Accumulated Depreciation.

20
21

¹ Approved Settlement Agreement, p. 14.

1 **Table 1 – Gross Assets and Accumulated Depreciation (\$000)**

2

	2016	2017	2018	2019	2020
Opening Gross Assets	810,428	882,472	962,598	1,050,061	1,111,912
Closing Gross Assets	882,472	962,598	1,050,061	1,111,912	1,218,811
Average Gross Assets	\$846,450	\$922,535	\$1,006,329	\$1,080,986	\$1,165,362
Opening Accumulated Depreciation	\$70,764	\$110,130	\$152,675	\$198,050	\$245,195
Closing Accumulated Depreciation	\$110,130	\$152,675	\$198,050	\$245,195	\$293,565
Average Accumulated Depreciation	\$90,447	\$131,402	\$175,363	\$221,623	\$269,380

3

4 Table 2 provides an updated Capital Additions Schedule by Capital Program, per the
 5 Approved Settlement Agreement.

6

7 **Table 2 – Approved Capital Additions by Category (\$000)**

8

	2016	2017	2018	2019	2020
General Plant	8,434	16,703	7,059	7,630	15,019
System Renewal and Service	52,744	53,389	70,133	43,710	81,123
System Access	12,628	11,798	12,034	12,274	12,520
Total Additions	73,806	81,889	89,226	63,614	108,662

9

10 **2.0 ITEM NOT INCLUDED IN GROSS ASSETS**

11

12 As part of the Approved Settlement Agreement, a new deferral account for Connection
 13 Cost Recovery Agreement (“CCRA”) payments made to Hydro One (related to the
 14 removal from rate base of the forecasted \$5 million unidentified projects per year) was
 15 established. As a result, these forecasted CCRA payments are not included in the five-
 16 year Additions outlined in the previous section. Reporting on this variance account is
 17 included in Exhibit 9-1-1 Current Deferral and Variance Accounts.

18

1 In addition, as part of the Approved Settlement Agreement, a Loss on Disposal Variance
2 Account (Gains and Loss on Disposal of Fixed Assets) was established. An amount was
3 estimated for its impact on rate base. Any variance to this amount will be disposed as
4 part of Group 2 Regulatory Accounts. Hydro Ottawa is not requesting any clearance of
5 the Loss on Disposal Variance Account as part of this Application and the Account does
6 not impact Hydro Ottawa's proposed distribution rates described in Exhibit 8-1-1.
7 Reporting on this variance account is included in Exhibit 9-1-1.

8

9 As part of the Approved Settlement Agreement, Hydro Ottawa's new operating centers
10 and administrative facilities – including the disposal of any related existing facilities – will
11 be dealt with through a Y Factor and a Deferral Account. As discussed further in Exhibit
12 9-1-1, Hydro Ottawa is not filing any amounts related to these Accounts as part of this
13 Application.

14

15 Lastly, per the Approved Settlement Agreement, a Capital Variance Account has been
16 established to annually track the variance, on a cumulative basis, of the revenue
17 requirement impact related to the capital forecast additions versus actual capital
18 additions. The variance will be tracked by three categories: (1) System Renewal/System
19 Service; (2) System Access; and (3) General Plant. The revenue requirement impact will
20 be returned to rate payers at the end of the Custom IR period. Hydro Ottawa will also
21 report annually on the actual capital additions by the three categories. No amount was
22 recorded into the variance account at the end of 2017. Please see Exhibit 9-1-1 for
23 reporting on the balances of current deferral and variance accounts for more information.

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WORKING CAPITAL REQUIREMENT

1.0 INTRODUCTION

This Exhibit summarizes the Working Capital Requirement, as agreed to in the Approved Settlement Agreement. Table 1 summarizes the 2016 to 2020 Working Capital Allowance (“WCA”), which is incorporated into Hydro Ottawa’s proposed 2019 rates.

Hydro Ottawa performed a Lead Lag Study as part of its Custom IR Application. The Working Capital percentages in Table 1 reflect the agreement of the Parties to the Approved Settlement Agreement, after having reviewed Hydro Ottawa’s Lead Lag Study and having considered the comments of the OEB in its June 3, 2015 letter titled “Allowance for Working Capital for Electricity Distribution Rate Applications.”

Consistent with the Approved Settlement Agreement, Hydro Ottawa’s Power Supply Expense and Working Capital percentages are set for a five-year period. Operating, Maintenance and Administration (“OM&A”) was set for the 2016 to 2018 three-year period. OM&A for 2019 and 2020 are being adjusted as part of this rate adjustment application. However, the WCA is not impacted by this update.

Table 1 – Working Capital Allowance (\$000)¹

	2016	2017	2018	2019	2020
Power Supply Expenses	894,285	911,714	947,559	928,734	945,199
Unadjusted OM&A Expenses	83,106	84,693	86,311	87,959 ²	89,639 ³
Total Expenses for Working Capital	977,391	996,407	1,033,869	1,016,693	1,034,838
Working Capital %	7.89	7.89	7.92	7.55	7.52
WCA	77,116	78,617	81,882	76,760	77,820

¹ Totals may not match due to rounding.
² Number does not reflect the 2019 mid-term OM&A adjustment.
³ Number does not reflect the 2020 mid-term OM&A adjustment.

- 1 Please see Exhibit 4-2-1 for further details related to OM&A.

1 **LOAD FORECAST**

2

3 **1.0 INTRODUCTION**

4

5 Hydro Ottawa engaged Itron to complete its 2015 to 2020 sales and energy forecast.
6 Itron completed forecasts for total purchases sales and system demand and rate class
7 sales, customers and connections, and billing demand. The forecast utilized actual data
8 on sales, customer numbers and connections, and purchases until August 2014.
9 Forecasts were provided both with and without the impact of future Conservation and
10 Demand Management (“CDM”) targets.

11

12 A Purchases model was used with total sales allocated to the rate class sales forecast.

13

14 While completing the load forecast, Hydro Ottawa was performing its analysis for its rate
15 reclassification. Based on a detailed customer level analysis of the impact of the rate
16 reclassification, Hydro Ottawa adjusted the class level load forecast and customer
17 numbers developed by Itron. The total kWh sales, kW demand, and customer and
18 connection numbers equal those of Itron. However, the class level forecasts are
19 different – the main reclassification being between General Service < 50 kW and
20 General Service > 50 kW classifications.

21

22 Hydro Ottawa adjusted the forecast to include Sentinel Lighting and Standby Demand,
23 as these were not forecasted separately by Itron.

24

25 As part of the Approved Settlement Agreement, Parties accepted Hydro Ottawa’s load
26 and customer forecast for 2016 to 2020. Tables 1 to 4 below summarize Hydro Ottawa’s
27 load forecast, with CDM.

28

29

30

1 Table 1 provides Hydro Ottawa's Sales forecast by MWh for 2016 through 2020.
 2

3 **Table 1 – Hydro Ottawa 2016 through 2020 Sales Forecast (MWh) by class¹**
 4

	2016	2017	2018	2019	2020
Residential	2,216,045	2,198,259	2,206,411	2,214,984	2,217,628
General Service < 50 kW	726,360	716,896	709,791	704,193	699,744
General Service 50 to 1,000 kW Non Interval	1,386,977	1,336,827	1,295,564	1,259,397	1,226,514
General Service 50 to 1,000 kW Interval	1,207,946	1,214,762	1,226,094	1,240,552	1,256,773
General Service 1,000 to 1,499 kW	359,518	355,856	353,764	352,644	352,100
General Service 1,500 to 4,999 kW	863,309	877,400	895,369	914,569	935,554
Large Use	620,218	619,253	618,467	617,036	615,195
Unmetered Scattered Load	16,651	16,690	16,731	16,772	16,827
Sentinel Lighting	48	48	48	48	48
Street Lighting	43,552	43,653	43,765	43,876	44,015
Total MWh Sales	7,440,624	7,379,644	7,366,004	7,364,071	7,364,398

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¹ Forecast does not include Dry Core Transformer Charge.

1 Table 2 provides Hydro Ottawa’s Demand forecast by kW for 2016 through 2020.

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Table 2 – Hydro Ottawa 2016 through 2020 Demand Sales Forecast (kW) by class

	2016	2017	2018	2019	2020
General Service 50 to1,000 kW Non Interval	3,533,354	3,406,354	3,301,064	3,208,582	3,123,291
General Service 50 to1,000 kW Interval	2,725,183	2,740,805	2,766,375	2,798,890	2,835,076
General Service 1,000 to1,499 kW	769,442	761,481	756,911	754,458	753,212
General Service 1,500 to 4,999 kW	1,847,365	1,877,691	1,916,044	1,957,009	2,001,525
Large Use	1,121,449	1,119,726	1,118,300	1,115,702	1,112,342
Standby Power	4,800	4,800	4,800	4,800	4,800
Sentinel Lighting	216	216	216	216	216
Street Lighting	123,144	123,144	123,144	123,144	123,144
Total kW Sales Demand	10,124,953	10,034,217	9,986,854	9,962,801	9,953,606

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1 Table 3 provides Hydro Ottawa’s average number of customers and connections forecast for 2016 through 2020.

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Table 3 – Hydro Ottawa 2016 through 2020 Average Number of Customers and Connections by class

	2016	2017	2018	2019	2020
Residential	297,343	301,258	305,144	308,990	312,786
General Service < 50 kW	24,512	24,626	24,739	24,850	24,959
General Service 50 to 1,000 kW Non Interval	2,481	2,481	2,481	2,481	2,481
General Service 50 to 1,000 kW Interval	758	785	813	841	869
General Service 1,000 to 1,499 kW	57	57	57	58	58
General Service 1,500 to 4,999 kW	76	76	76	76	76
Large Use	11	11	11	11	11
Standby Power	2	2	2	2	2
Total Customers	325,240	329,296	333,323	337,308	341,243

	2016	2017	2018	2019	2020
Unmetered Scattered Load	3,477	3,525	3,573	3,621	3,669
Sentinel Lighting	55	51	47	43	39
Street Lighting	55,516	55,516	55,516	55,516	55,516
Total Connections	59,048	59,092	59,136	59,180	59,224

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1 Table 4 provides Hydro Ottawa's forecast kW for 2016 through 2020 for the Transformer Ownership Credit.

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3 **Table 4 – Hydro Ottawa 2016 through 2020 Demand Sales Forecast (kW) for Transformer Ownership Credit**

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	2016	2017	2018	2019	2020
General Service 50 to 1,000 kW Non Interval	(883,339)	(851,589)	(825,266)	(802,146)	(780,823)
General Service 50 to 1,000 kW Interval	(681,296)	(685,201)	(691,594)	(699,723)	(708,769)
General Service 1,000 to 1,499 kW	(192,361)	(190,370)	(189,228)	(188,615)	(188,303)
General Service 1,500 to 4,999 kW	(461,841)	(469,423)	(479,011)	(489,252)	(500,381)
Large Use	(280,362)	(279,932)	(279,575)	(278,926)	(278,086)
Total kW Sales Demand	(2,499,198)	(2,476,514)	(2,464,674)	(2,458,660)	(2,456,362)

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7 For the 2019 class level revenue forecast, please see Attachment 6-1-A 2019 Revenue Requirement Workform.

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1 Tables 5 and 6 summarize Hydro Ottawa's CDM adjustments to its approved load forecast.

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 3 Table 5 provides Hydro Ottawa's Sales forecast CDM adjustments by MWh for 2016 through 2020.

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 5 **Table 5 – Hydro Ottawa 2016 through 2020 Sales CDM Adjustments (MWh) by class²**
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	2016	2017	2018	2019	2020
Residential	16,725	28,574	39,437	49,312	59,186
General Service < 50 kW	10,727	18,627	25,869	32,452	39,035
General Service 50 to 1,000 kW Non Interval	37,380	64,684	89,512	111,938	134,259
General Service 50 to 1,000 kW Interval	32,771	57,538	80,453	101,447	122,573
General Service 1,000 to 1,499 kW	9,666	16,844	23,414	29,368	35,296
General Service 1,500 to 4,999 kW	0	0	0	0	0
Large Use	0	0	0	0	0
Unmetered Scattered Load	0	0	0	0	0
Sentinel Lighting	0	0	0	0	0
Street Lighting	0	0	0	0	0
Total MWh Sales	107,269	186,267	258,685	324,517	390,349

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² Forecast does not include Dry Core Transformer Charge.

1 Table 6 provides Hydro Ottawa’s Demand forecast CDM adjustments by kW for 2016 through 2020.

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Table 6 – Hydro Ottawa 2016 through 2020 Demand Sales CDM Adjustments (kW) by class

	2016	2017	2018	2019	2020
General Service 50 to 1,000 kW Non Interval	5,215	10,723	16,118	20,642	25,146
General Service 50 to 1,000 kW Interval	6,730	11,679	16,227	20,422	24,643
General Service 1,000 to 1,499 kW	1,825	3,220	4,506	5,663	6,814
General Service 1,500 to 4,999 kW	0	0	0	0	0
Large Use	0	0	0	0	0
Standby Power	0	0	0	0	0
Sentinel Lighting	0	0	0	0	0
Street Lighting	0	0	0	0	0
Total kW Sales Demand	13,770	25,622	36,851	46,727	56,603

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OTHER REVENUE

1.0 INTRODUCTION

Other Revenue, also referred to as Revenue Offsets, relates to all utility revenues other than distribution and cost of power revenues. Table 1 provides the Revenue Offset as part of the Approved Settlement Agreement for 2016 to 2020.

Table 1 – Other Revenue Summary (Per Approved Settlement Agreement)

	2016 Forecast \$	2017 Forecast \$	2018 Forecast \$	2019 Forecast \$	2020 Forecast \$
Settlement Revenue Offset	11,696,988	11,562,581	11,719,491	11,799,409	11,895,283

Table 2 provides the Revenue Offset for 2016 to 2020, adjusted for the Pole Attachment Decision. The Revenue Offset adjusted for the Pole Attachment Decision was not incorporated into 2016 rates. Hydro Ottawa was instructed by the OEB to record the difference related to 2016 into a regulatory asset. Please see Exhibit 9-1-1 for further details.

Table 2 – Other Revenue Summary (Adjusted for Pole Attachment Decision)

	2016 Forecast \$	2017 Forecast \$	2018 Forecast \$	2019 Forecast \$	2020 Forecast \$
Final Revenue Offset	11,471,600	11,337,193	11,437,756	11,517,674	11,613,548

Hydro Ottawa has incorporated the Pole Attachment Decision into its 2019 rates, as instructed by the OEB. As per the *Report of the Board on Wireline Pole Attachment Charges* issued on March 22, 2018, Hydro Ottawa will maintain the current approved pole attachment charge until its next rebasing application. Please see Exhibit 8-7-1 for pole attachment rates, as well as other Specific Service Charges.

1 Table 3 provides a reconciliation of the Revenue Offset related to the Pole Attachment
 2 Decision.

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Table 3 – Other Revenue Reconciliation

	2016 Forecast \$	2017 Forecast \$	2018 Forecast \$	2019 Forecast \$	2020 Forecast \$
Revenue Offset per Settlement	11,696,988	11,562,581	11,719,491	11,799,409	11,895,283
Change due to Pole Attachment Decision	(225,388)	(225,388)	(281,735)	(281,735)	(281,735)
Final Revenue Offset	11,471,600	11,337,193	11,437,756	11,517,674	11,613,548

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OPERATING EXPENSES – SUMMARY

1.0 INTRODUCTION

This Exhibit provides an overview of Hydro Ottawa’s total operating costs. These costs include Operating, Maintenance and Administration (“OM&A”), including property taxes; Depreciation and Amortization expenses; and Payments in Lieu of Taxes (“PILS”). More detailed information regarding how each expense category is addressed through the Approved Settlement Agreement and this Application is available in Exhibits 4-2-1, 4-3-1, and 4-4-1.

Table 1 provides a summary of recoverable Operating Expenses as presented in the Approved Settlement Agreement. Table 2 provides a summary of recoverable Operating Expenses with preliminary estimated mid-term adjustments for 2019 and 2020. The 2019 and 2020 OM&A and PILS are being updated as part of this Application; details are discussed in relevant Exhibits. Note that further adjustments will be required once the OEB publishes the Cost of Capital Parameters as well as the inflationary factor inputs and assumptions used for incentive rate-setting under the Price Cap IR and Annual Index plans for rate changes effective 2019.

Table 1 – Summary of Operating Expenses¹

	2016 \$000	2017 \$000	2018 \$000	2019 \$000	2020 \$000
OM&A (including Property Tax)	83,106	84,693	86,311	87,959	89,639
Depreciation/Amortization	40,379	43,558	46,388	48,158	49,384
Income Tax/PILS	3,755	3,634	4,897	7,197	6,238
Total Operating Costs	127,240	131,885	137,596	143,314	145,260

¹ Totals may not match due to rounding.

1 **Table 2 – Summary of Operating Expenses with Preliminary Estimated Mid-term**
 2 **Adjustments²**
 3

	2016 \$000	2017 \$000	2018 \$000	2019 \$000	2020 \$000
OM&A (including Property Tax)	83,106	84,693	86,311	87,156	88,010
Depreciation/Amortization	40,379	43,558	46,388	48,158	49,384
Income Tax/PILS	3,755	3,634	4,897	6,941	5,970
Total Operating Costs	127,240	131,885	137,596	142,255	143,365

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6 **2.0 OM&A**

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8 Hydro Ottawa's recoverable OM&A for 2019 is preliminarily set at \$87.16 million. This
 9 represents an escalator of 0.98% over the 2018 OM&A level.

10

11 **3.0 DEPRECIATION AND AMORTIZATION EXPENSES**

12

13 Hydro Ottawa adheres to the Modified International Financial Reporting Standards
 14 ("MIFRS") as its accounting standard, which informs its rate making and regulatory
 15 reporting requirements. Hydro Ottawa uses the half-year rule for calculating
 16 depreciation/amortization in the year that capital additions are added into rate base,
 17 except in the case of discrete material assets, such as a station. Please see Exhibit 4-3-
 18 1 for additional information.

19

20 **4.0 PILS**

21

22 Pursuant to its obligations under Section 93 of the *Electricity Act, 1998* (Ontario), as
 23 amended, Hydro Ottawa is liable for the payment of PILS to the Ministry of Finance
 24 based on its taxable income. For 2016 to 2020 PILS, Hydro Ottawa has used a

² Totals may not match due to rounding.

- 1 combined Federal and Ontario tax rate of 26.50%. Please see Exhibit 4-4-1 for
- 2 additional information.

1 **OPERATING, MAINTENANCE AND ADMINISTRATION EXPENSE**

2
3 **1.0 INTRODUCTION**

4
5 This Exhibit provides a summary of Hydro Ottawa's Operating, Maintenance and
6 Administration ("OM&A") expenditures, as per the Approved Settlement Agreement.
7 This Schedule further describes Hydro Ottawa's approach to OM&A planning.

8
9 As part of the Approved Settlement Agreement, the basis of the five-year Custom IR
10 period 2016 to 2020 was set. The Parties agreed to recoverable OM&A for 2016 of
11 \$83,105,564. The 2017 and 2018 period was increased by a 1.91% escalator on a
12 compound basis. The 2019 and 2020 escalator will be adjusted as part this Application,
13 consistent with the approach outlined in the Approved Settlement Agreement. Please
14 see Section 1.3 of this Exhibit for further details.

15
16 For the 2019 and 2020 updates, Hydro Ottawa is using the inputs from the OEB-
17 calculated inflation factor for incentive rate-setting under the Price Cap IR and Annual
18 Index plans for rate changes effective in 2018 as a placeholder until the inflationary
19 factor inputs for 2019 are published. OM&A for the 2019 and 2020 period is being
20 increased by a 0.98% escalator on a compound basis, until the final escalator is updated
21 with the 2019 inputs and assumptions.

22
23 Table 1 provides a summary of recoverable OM&A, per the Approved Settlement
24 agreement and the estimated updated inflationary factor.

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Table 1 – Summary of Recoverable OM&A

OM&A (including Property Tax)	2016 \$000	2017 \$000	2018 \$000	2019 \$000	2020 \$000
Settlement Escalator	83,106	84,693	86,311	87,959	89,639
Preliminary Mid-term Adjusted Escalator				87,156	88,010

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4

1.1 Hydro Ottawa’s Approach to OM&A Planning and Budgeting

Hydro Ottawa’s approach to OM&A planning and budgeting for the 2016-2020 period was guided by Hydro Ottawa’s planning and performance management framework, which aligns the company’s corporate strategies with planning, operations, performance, and the drive for continuous improvement.

The framework maintains that spending correspond to business priorities, be directed to achieve performance targets, and support Hydro Ottawa’s four key focus areas as set out in its *2016-2020 Strategic Direction*. These four key focus areas for the company are:

- Customer value;
- Financial strength;
- Organizational effectiveness; and
- Corporate citizenship.

1.2 OM&A Budget Process

Hydro Ottawa undertook both a top-down and bottom-up forecasting exercise to develop the 2016 test year budget. Examples of top-down constraints include constraints on hiring, compensation, benefits, productivity, and cost control. Bottom-up funding requests were then developed and evaluated, and scrutinized based on priority and alignment with core company strategic directives as well as ratepayer impacts.

27

1 As noted above, the OM&A budget for the 2017-2020 years is based on an escalator.
2 Recognizing that Hydro Ottawa cannot accurately predict all potential OM&A funding
3 requirements that may emerge during the 2017-2020 period, per the Approved
4 Settlement Agreement Hydro Ottawa is not precluded from applying for a Z-factor
5 application. Hydro Ottawa will only resort to using the Z-factor mechanism if costs
6 incurred arise from unforeseen events, decisions or activities, the results of which cannot
7 be reasonably anticipated or quantified at this juncture and where the costs exceed
8 Hydro Ottawa's materiality threshold. Examples include unforeseen weather events or
9 changes to laws or regulations requiring significant implementation investment.

11 **1.3 OM&A Inflationary Adjustment**

12 The OM&A basis of the five-year Custom IR period 2016 to 2020 was set as part of the
13 Approved Settlement Agreement. The 2016 OM&A was set at \$83,105,564. The 2017
14 and 2018 period was increased by a 1.91% escalator on a compound basis. The
15 escalator was determined by starting with a 2.07% inflation factor, adjusted by +0.14%
16 growth factor, and further adjusted by a -0.3% productivity/stretch factor.

18 Per the Approved Settlement Agreement, the inflationary factor of 2.07% will be updated
19 in 2018 for the 2019 and 2020 inflationary factor, consistent with the method used to
20 produce the 2017 and 2018 inflationary factor. The 2017 and 2018 inflationary factor
21 was "derived by a recalculation of the OEB's inflation factor using a weight of 60% labour
22 and 40% non-labour inflation rate."¹ The growth factor and productivity/stretch factor
23 remain set for the four-year period of 2017 to 2020.

25 As discussed in Section 1.0 of this Exhibit, Hydro Ottawa is using the inputs from the
26 OEB-calculated inflation factor for incentive rate-setting under the Price Cap IR and
27 Annual Index plans for rate changes effective in 2018 as a placeholder, until the
28 inflationary factor inputs for 2019 are published.

¹ Approved Settlement Agreement, p. 20.

1 The published OEB Inputs and Assumptions Table provide the labour and non-labour
2 inflation rates of 1.1% and 1.2% respectively. Using the agreed weighting factors, the
3 2019 and 2020 OM&A will increase by a 0.98% escalator on a compound basis. The
4 final escalator will be updated with the 2019 inputs and assumptions when published by
5 the OEB.

6

7 As part of this Exhibit, Hydro Ottawa has updated Appendix 2-JA and provided it in both
8 Excel and PDF formats.

**Appendix 2-JA
 Summary of Recoverable OM&A Expenses**

	Last Rebasng Year (2012 Board-Approved)	Last Rebasng Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Bridge Year	2016 Test Year per Settlement Agreement	2017 per Settlement Agreement	2018 per Settlement Agreement	2019 per Settlement Agreement	2019 Updated Escalator	2020 per Settlement Agreement	2020 Updated Escalator
<i>Reporting Basis</i>	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations		\$ 14,993,742	\$ 15,607,433	\$ 16,336,592	\$ 18,466,503	\$ 19,596,285						
Maintenance		\$ 9,883,523	\$ 9,611,544	\$ 10,972,727	\$ 11,073,276	\$ 10,167,954						
SubTotal	\$ -	\$ 24,877,265	\$ 25,218,976	\$ 27,309,320	\$ 29,539,779	\$ 29,764,239						
%Change (year over year)			1.4%	8.3%	8.2%	0.8%						
%Change (Test Year vs Last Rebasng Year - Actual)												
Billing and Collecting		\$ 9,590,081	\$ 10,135,276	\$ 12,008,902	\$ 12,397,275	\$ 11,818,851						
Community Relations		\$ 5,550,017	\$ 5,351,621	\$ 5,339,557	\$ 5,959,788	\$ 5,499,173						
Administrative and General		\$ 33,058,970	\$ 35,051,283	\$ 36,251,217	\$ 35,758,966	\$ 36,023,300						
SubTotal	\$ -	\$ 48,199,068	\$ 50,538,180	\$ 53,599,675	\$ 54,116,030	\$ 53,341,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
%Change (year over year)			4.9%	6.1%	1.0%	-1.4%						
%Change (Test Year vs Last Rebasng Year - Actual)												
Total	\$ 73,090,393	\$ 73,076,334	\$ 75,757,156	\$ 80,908,994	\$ 83,655,809	\$ 83,105,563	\$ 84,692,880	\$ 86,310,514	\$ 87,959,045	\$ 87,156,357	\$ 89,639,063	\$ 88,010,490
%Change (year over year)			3.67%	6.80%	3.39%	-0.66%	1.91%	1.91%	1.91%	0.98%	1.91%	0.98%

	Last Rebasng Year (2012 Board-Approved)	Last Rebasng Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Bridge Year	2016 Test Year (As per Settlement Agreement)	2017 per Settlement Agreement	2018 per Settlement Agreement	2019 per Settlement Agreement	2019 Updated Escalator	2020 per Settlement Agreement	2020 Updated Escalator
Operations	\$ -	\$ 14,993,742	\$ 15,607,433	\$ 16,336,592	\$ 18,466,503	\$ 19,596,285						
Maintenance	\$ -	\$ 9,883,523	\$ 9,611,544	\$ 10,972,727	\$ 11,073,276	\$ 10,167,954						
Billing and Collecting	\$ -	\$ 9,590,081	\$ 10,135,276	\$ 12,008,902	\$ 12,397,275	\$ 11,818,851						
Community Relations	\$ -	\$ 5,550,017	\$ 5,351,621	\$ 5,339,557	\$ 5,959,788	\$ 5,499,173						
Administrative and General	\$ -	\$ 33,058,970	\$ 35,051,283	\$ 36,251,217	\$ 35,758,966	\$ 36,023,300						
Total	\$ 73,090,393	\$ 73,076,334	\$ 75,757,156	\$ 80,908,994	\$ 83,655,809	\$ 83,105,563	\$ 84,692,880	\$ 86,310,514	\$ 87,959,045	\$ 87,156,357	\$ 89,639,063	\$ 88,010,490
%Change (year over year)			3.7%	6.8%	3.4%	-0.7%	1.91%	1.91%	1.91%	0.98%	1.91%	0.98%

	Last Rebasng Year (2012 Board-Approved)	Last Rebasng Year (2012 Actuals)	Variance 2012 BA - 2012 Actuals	2013 Actuals	Variance 2013 Actuals vs. 2012 Actuals	2014 Actual	Variance 2014 Actuals vs. 2013 Actuals	2015 Bridge Year	Variance 2015 Bridge vs. 2014 Actuals	2016 Test Year (As per Settlement Agreement)	Variance 2016 Test (As per Settlement Agreement) vs. 2015 Bridge
Operations	\$ -	\$ 14,993,742		\$ 15,607,433	\$ 613,690	\$ 16,336,592	\$ 729,160	\$ 18,466,503	\$ 2,129,910	\$ 19,596,285	\$ 1,129,782
Maintenance	\$ -	\$ 9,883,523		\$ 9,611,544	\$ -271,979	\$ 10,972,727	\$ 1,361,184	\$ 11,073,276	\$ 100,549	\$ 10,167,954	\$ -905,322
Billing and Collecting	\$ -	\$ 9,590,081		\$ 10,135,276	\$ 545,195	\$ 12,008,902	\$ 1,873,625	\$ 12,397,275	\$ 388,374	\$ 11,818,851	\$ -578,424
Community Relations	\$ -	\$ 5,550,017		\$ 5,351,621	\$ -198,396	\$ 5,339,557	\$ -12,064	\$ 5,959,788	\$ 620,232	\$ 5,499,173	\$ -460,615
Administrative and General	\$ -	\$ 33,058,970		\$ 35,051,283	\$ 1,992,313	\$ 36,251,217	\$ 1,199,934	\$ 35,758,966	\$ -492,251	\$ 36,023,300	\$ 264,334
Total OM&A Expenses	\$ 73,090,393	\$ 73,076,334	\$ 14,059	\$ 75,757,156	\$ 2,680,823	\$ 80,908,994	\$ 5,151,838	\$ 83,655,809	\$ 2,746,814	\$ 83,105,563	\$ -550,246
Adjustments for Total non-recoverable items (from Appendices 2-JA and 2-JB)											
Total Recoverable OM&A Expenses	\$ 73,090,393	\$ 73,076,334	\$ 14,059	\$ 75,757,156	\$ 2,680,823	\$ 80,908,994	\$ 5,151,838	\$ 83,655,809	\$ 2,746,814	\$ 83,105,563	\$ -550,246
Variance from previous year				\$ 2,680,823		\$ 5,151,838		\$ 2,746,814		\$ -550,246	
Percent change (year over year)				3.7%		6.8%		3.4%		-0.7%	
Percent Change:											
Test year vs. Most Current Actual											
Simple average of % variance for all years										3.3%	
Compound Annual Growth Rate for all years										3.3%	
Compound Growth Rate (2014 Q2-Forecast Actuals vs. 2012 Actuals)								5.2%			

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DEPRECIATION, AMORTIZATION AND DISPOSAL

1.0 INTRODUCTION

This Exhibit provides a summary of the depreciation/amortization and disposal approved as part of the Approved Settlement Agreement. Hydro Ottawa’s capital additions, depreciation/amortization, and disposal have been set for rate making purposes for the Custom IR period. The depreciation/amortization and disposal, per the Approved Settlement Agreement, have been summarized in Table 1 below.

Table 1 – Depreciation/Amortization and Disposals

	2016 \$000	2017 \$000	2018 \$000	2019 \$000	2020 \$000
Depreciation/Amortization	40,379	43,558	46,388	48,158	49,384
Net Disposals	750	750	750	750	750

Hydro Ottawa uses the half-year rule for calculating depreciation/amortization in the year that capital additions are added to the rate base for both actual and budgeted pooled assets, except in the case of discrete material assets, such as a station. In those specific cases, the actual or forecasted in-service month would be used to calculate the depreciation/amortization.

**2.0 ITEMS NOT INCLUDED IN BASE REVENUE REQUIREMENT
 DEPRECIATION/AMORTIZATION AND DISPOSALS**

As part of the Approved Settlement Agreement, a Capital Investment Variance Account was established to “track variances and associated revenue requirement impacts computed and tracked on an annual basis, resulting from any underspending in the three categories (General Plant, System Renewal and Service, and System Access) calculated on a cumulative basis. Disposition of any credit to customers will occur at the end of the five-year term.”¹ As such,

¹ Approved Settlement Agreement, p. 23.

1 the Capital Investment Variance Account does not impact Hydro Ottawa's proposed
2 distribution rates for 2019. No amount has been recorded into the variance account to date.
3 Please see Exhibit 9-1-1 for reporting on the balances of current deferral and variance
4 accounts for more information.

5

6 In addition, as part of the Approved Settlement Agreement, a Loss on Disposal Variance
7 Account was established. The Account will be disposed as part of Group 2 Regulatory
8 Accounts. Hydro Ottawa is not requesting any clearance of the Loss on Disposal Variance
9 Account as part of this Application and the Account does not impact Hydro Ottawa's proposed
10 distribution rates described in Exhibit 8-1-1. Reporting on this variance account can be found
11 in Exhibit 9-1-1.

12

13 Finally, as part of the Approved Settlement Agreement, Hydro Ottawa's new operating centers
14 and administrative facilities, including the disposal of any related existing facilities, will be dealt
15 with through a Y Factor and a Deferral Account. As discussed further in Exhibit 9-1-1, Hydro
16 Ottawa is not filing any amounts related to these Accounts as part of this Application.

TAXES OR PAYMENTS IN LIEU OF TAXES

1.0 INTRODUCTION

Hydro Ottawa is required to make Payments in Lieu of Taxes (“PILS”) based on its taxable income. Hydro Ottawa used the PILS Workform Model supplied by the OEB for 2016 Cost of Service Applications Filers during the interrogatory and settlement phase of its Custom IR Application to calculate the PILS payable for 2016 to 2020.

As per the Approved Settlement Agreement, the Parties agreed that PILS would be set for the period 2016 to 2018. PILS for 2019 and 2020 would be updated in 2018 to reflect the changes related to Cost of Capital. The PILS models have been updated for these mid-term adjustments for the 2019 and 2020 periods. The models have been provided in PDF and Excel.

Table 1 below summarizes PILS for 2016 to 2020, per the Approved Settlement Agreement and adjusted for the 2019 and 2020 Cost of Capital changes. Hydro Ottawa continues to use the PILS Workform Model supplied by the OEB for 2016 Cost of Service Applications Filers.

Table 1 – Corporate PILS

	2016 \$000	2017 \$000	2018 \$000	2019 \$000	2020 \$000
Settlement Income Tax/PILS	3,755	3,634	4,897	7,197	6,238
Updated Income Tax/PILS ¹				6,941	5,970

Changes in taxes/PILS, as described in the Accounting Procedures Handbook or other Board guidance, will be captured in Account 1592. No amounts are being proposed to

¹ 2019 and 2020 amounts have been updated for Cost of Capital updates only. The Working Capital update as a result of the OM&A inflation factor update has not been incorporated into the rate base used for the Tax/PILS calculation.

1 be added to Account 1592 as part of this Application. In addition, any PILS impact
2 related to approved Y Factor and Deferral Accounts will be addressed within those
3 Accounts. Please see Exhibit 9-1-1 for details on deferral and variance accounts.
4

Income Tax/PILs Workform for 2016 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-13,976,513
Test Year - Payments in Lieu of Taxes (PILs)	<u>T0</u>	5,101,348
Test Year - Grossed-up PILs	<u>T0</u>	6,940,610
Federal Tax Rate	<u>T0</u>	15.0%
Ontario Tax Rate	<u>T0</u>	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	<u>T1</u>	33,700,468
Taxable Income	<u>T1</u>	19,723,955
Difference	calculated	-13,976,513 as above

Income Tax/PILs Workform for 2016 Filers

Rate Base		S	\$ 936,124,120	
Return on Ratebase				
Deemed Short Term Debt %	4.00%	T	\$ 37,444,965	$W = S * T$
Deemed Long Term Debt %	56.00%	U	\$ 524,229,507	$X = S * U$
Deemed Equity %	40.00%	V	\$ 374,449,648	$Y = S * V$
Short Term Interest Rate	2.29%	Z	\$ 857,490	$AC = W * Z$
Long Term Interest	3.70%	AA	\$ 19,370,280	$AD = X * AA$
Return on Equity (Regulatory Income)	9.00%	AB	\$ 33,700,468	$AE = Y * AB$ T1
Return on Rate Base			\$ 53,928,238	$AF = AC + AD + AE$

Questions that must be answered

	Historical	Bridge	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	No	No	No
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? <i>If Yes, please describe what was the tax treatment in the manager's summary.</i>	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Tax Rates

Federal & Provincial As of June 15, 2015

Federal income tax

	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%

Rate reduction

-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
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Federal Income Tax

15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
--------	--------	--------	--------	--------	--------

Ontario income tax

11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
--------	--------	--------	--------	--------	--------

Combined federal and Ontario

26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
--------	--------	--------	--------	--------	--------

Federal & Ontario Small Business

Federal small business threshold	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	10.50%
Ontario small business rate	4.50%	4.50%	4.50%	4.50%	4.50%

Notes

1. The Ontario Energy Board's proxy for taxable capital is rate base.
2. If taxable capital exceeds \$15 million the maximum tax rates apply.
3. If taxable capital is below \$10 million the minimum tax rates apply.
4. Where taxable capital is between \$10 million and \$15 million, the tax rate will be calculated.

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
 Federal tax rate (Maximum 15%)
 Combined tax rate (Maximum 26.5%)

11.50% **B**
 15.00% **C**

[H1](#)

Wires Only

\$ 10,806,045 **A**

26.50% **M = K + L**

Total Income Taxes

Investment Tax Credits
 Miscellaneous Tax Credits

Total Tax Credits

\$ 2,863,602 **E = A * D**

F

\$ 192,500 **G**

\$ 192,500 **H = F + G**

Corporate PILs/Income Tax Provision for Historical Year

\$ 2,671,102 **I = H + E**

Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	A	31,971,974		31,971,974
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	43,558,281		43,558,281
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111	1,013,053		1,013,053
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	75,000		75,000
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,227,504		3,227,504
Reserves from financial statements- balance at end of year	126	5,371,304		5,371,304
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292	600,000		600,000

Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Current Year Investment Tax Credits received		192,500		192,500

Impairment charge				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		54,042,642	0	54,042,642
Deductions:				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	65,124,596		65,124,596
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	885,167		885,167
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	3,227,504		3,227,504
Reserves from financial statements - balance at beginning of year	414	5,371,304		5,371,304
Contributions to deferred income plans	416	600,000		600,000
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Tax credits accrued for in current year & deducted in financials in current year				0
				0
				0
				0
				0
				0
Total Deductions		75,208,570	0	75,208,570
Net Income for Tax Purposes		10,806,045	0	10,806,045
Charitable donations from Schedule 2	311	0		0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		10,806,045	0	10,806,045



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical	0		0

B4

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

B4



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital **12,604,502**

Additions

Cost of Eligible Capital Property Acquired during Test Year	54,317			
Other Adjustments	0			
Subtotal	54,317	x 3/4 =	40,738	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			40,738	40,738
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal			40,738	12,645,240

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year				
Other Adjustments	0			
Subtotal	0	x 3/4 =		0

Cumulative Eligible Capital Balance **12,645,240**

Current Year Deduction **12,645,240 x 7% = 885,167**

Cumulative Eligible Capital - Closing Balance **11,760,073**



Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only	
Capital Gains Reserves ss.40(1)			0	B13
Tax Reserves Not Deducted for accounting purposes				
Reserve for doubtful accounts ss. 20(1)(l)	3,227,504		3,227,504	B13
Reserve for goods and services not delivered ss. 20(1)(m)			0	B13
Reserve for unpaid amounts ss. 20(1)(n)			0	B13
Debt & Share Issue Expenses ss. 20(1)(e)			0	B13
Other tax reserves			0	B13
			0	
			0	
			0	
			0	
Total	3,227,504	0	3,227,504	
Financial Statement Reserves (not deductible for Tax Purposes)				
General Reserve for Inventory Obsolescence (non-specific)			0	B13
General reserve for bad debts	3,828,062		3,828,062	B13
Accrued Employee Future Benefits:			0	B13
- Medical and Life Insurance			0	B13
- Short & Long-term Disability			0	B13
- Accumulated Sick Leave			0	B13
- Termination Cost			0	B13
- Other Post-Employment Benefits			0	B13
Provision for Environmental Costs			0	B13
Restructuring Costs			0	B13
Accrued Contingent Litigation Costs			0	B13
Accrued Self-Insurance Costs			0	B13
Other Contingent Liabilities	1,543,242		1,543,242	B13
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0	B13
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0	B13
Other			0	B13
			0	
			0	
Total	5,371,304	0	5,371,304	

Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

Combined Tax Rate and PILs

Total Income Taxes

Investment Tax Credits
 Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Effective Ontario Tax Rate
 Federal tax rate (Maximum 15%)
 Combined tax rate

11.50%
 15.00%

Wires Only

Reference			
B1	\$	14,082,285	A
B			
C		26.50%	D = B + C
calculated	\$	3,731,806	E = A * D
			F
	\$	132,500	G
	\$	132,500	H = F + G
	\$	3,599,306	I = H + E

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	A		33,556,335
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		46,388,393
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,013,053
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		75,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	3,227,504
Reserves from financial statements- balance at end of year	126	B13	5,371,304
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Other Additions			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits Received			132,500
Total Additions			56,812,754
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	66,246,978
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	841,018
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	3,227,504
Reserves from financial statements - balance at beginning of year	414	B13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			



Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	76,286,804
Net Income for Tax Purposes		calculated	14,082,285
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	14,082,285



Ontario Energy Board

Income Tax/PIIs Workform for 2016 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)	B1	0
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year	B1	0
Balance available for use post Bridge Year	calculated	0

T4

Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year		
Other Adjustments Add (+) Deduct (-)		
Balance available for use in Test Year	calculated	0
Amount to be used in Bridge Year		
Balance available for use post Bridge Year	calculated	0

T4



Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital		Reference	11,760,073
		H10	
Additions			
Cost of Eligible Capital Property Acquired during Test Year	339,288		
Other Adjustments	0		
Subtotal	339,288	x 3/4 =	254,466
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0
			254,466
Amount transferred on amalgamation or wind-up of subsidiary	0		0
Subtotal			12,014,539
Deductions			
Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year			
Other Adjustments	0		
Subtotal	0	x 3/4 =	0
Cumulative Eligible Capital Balance			12,014,539
Current Year Deduction		12,014,539	x 7% = 841,018
Cumulative Eligible Capital - Closing Balance			11,173,522

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Bridge Year
Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	H13	3,227,504		3,227,504			3,227,504	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	B1	0	3,227,504	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	3,828,062		3,828,062			3,828,062	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
- Short & Long-term Disability	H13	0		0			0	T13	0
- Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	0		0			0	T13	0
- Other Post-Employment Benefits	H13	0		0			0	T13	0
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	1,543,242		1,543,242			1,543,242	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	B1	0	5,371,304	B1	0

Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

				Wires Only	
Regulatory Taxable Income				T1	\$ 19,723,955 A
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	B		
	Federal tax rate (Maximum 15%)	15.00%	C		
	Combined tax rate (Maximum 26.5%)				26.50% D = B + C
Total Income Taxes					\$ 5,226,848 E = A * D
Investment Tax Credits					F
Miscellaneous Tax Credits					\$ 125,500 G
Total Tax Credits					\$ 125,500 H = F + G
Corporate PILs/Income Tax Provision for Test Year					\$ 5,101,348 I = H + E S. Su
Corporate PILs/Income Tax Provision Gross Up ¹		73.50%	J		\$ 1,839,262 K = J * I
Income Tax (grossed-up)					\$ 6,940,610 L = K + I S. Su

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	33,700,468
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	5,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	48,157,576
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	1,013,053
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	75,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	<u>T13</u> 3,227,504
Reserves from financial statements- balance at end of year	126	<u>T13</u> 5,371,304
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
<i>Other Additions: (please explain in detail the nature of the item)</i>			
Interest Expensed on Capital Leases	290		
Realized Income from Deferred Credit Accounts	291		
Pensions	292		600,000
Non-deductible penalties	293		
	294		
	295		
	296		
	297		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			125,500
Total Additions			58,574,937
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	785,124
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	3,227,504
Reserves from financial statements - balance at beginning of year	414	T13	5,371,304
Contributions to deferred income plans	416		600,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
<i>Other deductions: (Please explain in detail the nature of the item)</i>			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		

Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
	395		
	396		
	397		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	72,551,450
NET INCOME FOR TAX PURPOSES		calculated	19,723,955
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4	0
Net-capital losses of preceding taxation years (Please show calculation)	332		
Limited partnership losses of preceding taxation years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	19,723,955

T0



Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)	T1	0		0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year	T1	0		0
Balance available for use post Test Year	calculated	0	0	0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year	B4	0		0
				0
Other Adjustments Add (+) Deduct (-)				0
Balance available for use in Test Year	calculated	0	0	0
Amount to be used in Test Year				0
Balance available for use post Test Year	calculated	0	0	0



Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital

B10 11,173,522

Additions

Cost of Eligible Capital Property Acquired during Test Year	56,723			
Other Adjustments	0			
Subtotal	56,723	x 3/4 =	42,542	
Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002	0	x 1/2 =	0	
			42,542	42,542
Amount transferred on amalgamation or wind-up of subsidiary	0			0
Subtotal				11,216,064

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year	0			
Other Adjustments	0			
Subtotal	0	x 3/4 =		0

Cumulative Eligible Capital Balance				11,216,064
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	11,216,064	x 7% =	785,124	
Cumulative Eligible Capital - Closing Balance				10,430,939

Income Tax/PILs Workform for 2016 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0		0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	3,227,504		3,227,504	0	0	3,227,504		0
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0		0
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0
Other tax reserves	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		3,227,504	0	3,227,504	I1	0	3,227,504	I1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0		0
General reserve for bad debts	B13	3,828,062		3,828,062			3,828,062		0
Accrued Employee Future Benefits:	B13	0		0			0		0
- Medical and Life Insurance	B13	0		0			0		0
- Short & Long-term Disability	B13	0		0			0		0
- Accumulated Sick Leave	B13	0		0			0		0
- Termination Cost	B13	0		0			0		0
- Other Post-Employment Benefits	B13	0		0			0		0
Provision for Environmental Costs	B13	0		0			0		0
Restructuring Costs	B13	0		0			0		0
Accrued Contingent Litigation Costs	B13	0		0			0		0
Accrued Self-Insurance Costs	B13	0		0			0		0
Other Contingent Liabilities	B13	1,543,242		1,543,242			1,543,242		0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0
Other	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		5,371,304	0	5,371,304	I1	0	5,371,304	I1	0

1 **COST OF CAPITAL AND CAPITAL STRUCTURE**

2
3 **1.0 CAPITAL STRUCTURE**

4
5 Hydro Ottawa's capital structure is set in accordance with the OEB guidelines provided
6 in the *Report of the Board on Cost of Capital for Ontario's Regulated Utilities*, issued on
7 December 11, 2009. Hydro Ottawa targets a 60:40 debt to equity range. The 60% debt
8 component is made up of 56% long-term debt and 4% short-term debt.

9
10 As part of the Approved Settlement Agreement, Parties accepted "the reasonableness of
11 Hydro Ottawa's proposals as originally set out in its pre-filed evidence and modified and
12 enhanced in the Settlement Agreement."¹

13
14 The Parties also agreed that if the OEB changed its policy governing cost of capital
15 parameters during Hydro Ottawa's Custom IR term, including any changes made in
16 respect of deemed capital structure, Hydro Ottawa would follow any mandated direction
17 given by the OEB with respect to implementation of such changes during the Custom IR
18 period. No such changes have been mandated.

19
20 The incorporation of the Approved Settlement Agreement in Hydro Ottawa's proposed
21 2019 rates is described below.

22
23 **1.1 Short-Term Debt**

24
25 Per the Approved Settlement Agreement, Hydro Ottawa has maintained the short-term
26 debt rate for a three-year period, which is set to end on December 31, 2018. This was
27 intended to provide regulatory efficiency and rate stability. The short-term debt rate is to
28 be updated as part of this Application for 2019 and 2020.

29

¹ Approved Settlement Agreement, p. 23.

1 Hydro Ottawa has incorporated, as a placeholder, the deemed short-term debt rate of
 2 2.29% into 2019 draft rates. The Cost of Capital Parameter Update issued on November
 3 23, 2017 established 2.29% for purposes of incorporation into 2018 rate-setting
 4 applications. This rate will be updated when the Cost of Capital parameters are issued
 5 for use in 2019 rate-setting applications. The updated rate will then remain in effect for
 6 the 2019 and 2020 rate years.

7

8 **1.2 Long-Term Debt**

9

10 As per the Approved Settlement Agreement, the Parties agreed that the long-term debt
 11 rate would be set for the three-year period 2016 to 2018. Similar to the approach utilized
 12 for the short-term debt rate, the intent was to provide regulatory efficiency and rate
 13 stability. It was agreed that forecasted rates for 2019 and 2020 would be re-set in 2018
 14 using the consensus long-term forecast, to be issued in October 2018.

15

16 Hydro Ottawa has incorporated, as a placeholder, the long-term debt rate calculated
 17 using the April 2018 consensus long-term forecast into 2019 draft rates. This rate will be
 18 updated when the consensus long-term forecast becomes available later in 2018.

19

20 Table 1 reflects the long-term debt interest rates per the Approved Settlement
 21 Agreement and has been updated for 2019 and 2020 rates using the approach
 22 described above.

23

24

Table 1 – Long Term Debt Rate

	2016	2017	2018	2019	2020
Approved Settlement Agreement	3.528%	3.585%	3.649%	3.717%	3.747%
Adjusted for Approved Mid-term Adjustments				3.695%	3.692%

25

26

27

1 **2.0 RETURN ON EQUITY (“ROE”)**

2

3 Per the Approved Settlement Agreement, the Parties agreed that the deemed ROE rate
4 of 9.19% for 2016 applications would be used for the three years beginning in 2016 and
5 ending in 2018. In 2018, Hydro Ottawa would update its Cost of Capital for 2019 and
6 2020 using the deemed ROE rate for 2019 rate applications.

7

8 Hydro Ottawa has incorporated, as a placeholder, the ROE rate of 9.00% into 2019 draft
9 rates. The Cost of Capital Parameter Update issued on November 23, 2017 established
10 this rate for purposes of incorporation into 2018 rate-setting applications. This rate will
11 be updated when the Cost of Capital parameters are issued for use in 2019 rate-setting
12 applications. The updated rate will then remain in effect for the 2019 and 2020 rate
13 years.

14

15 Appendix 2-OA Capital Structure and Cost of Capital and 2-OB Debt Instruments has
16 been updated to reflect the foregoing updates for the 2019 and 2020 rate years.

File Number: EB-2018-0044
 Exhibit:
 Tab:
 Schedule:
 Page:
 Date:

Appendix 2-OA Capital Structure and Cost of Capital

This table must be completed for the last Board approved year and the test year.

Year: 2012 (Approved)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
		(%)	(%)	
	Debt			
1	Long-term Debt	56.00%	5.09%	\$19,071,387
2	Short-term Debt	4.00% (1)	2.08%	\$556,673
3	Total Debt	60.0%	4.89%	\$19,628,059
	Equity			
4	Common Equity	40.00%	9.42%	\$25,210,842
5	Preferred Shares			\$ -
6	Total Equity	40.0%	9.42%	\$25,210,842
7	Total	100.0%	6.70%	\$44,838,901

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2012 (Actual)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
		(%)	(%)	
	Debt			
1	Long-term Debt	54.23%	5.25%	\$17,163,415
2	Short-term Debt	2.81% (1)	2.14%	\$362,933
3	Total Debt	57.0%	5.09%	\$17,526,348
	Equity			
4	Common Equity	42.96%	10.19%	\$26,413,000
5	Preferred Shares			\$ -
6	Total Equity	43.0%	10.19%	\$26,413,000
7	Total	100.0%	7.28%	\$43,939,348

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2013 (Actual)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
----------	-------------	----------------------	-----------	--------

	(%)		(%)	
Debt				
1 Long-term Debt	53.88%	\$356,445,274	4.91%	\$17,506,311
2 Short-term Debt	5.36% (1)	\$35,469,318	1.96%	\$695,553
3 Total Debt	59.2%	\$391,914,592	4.64%	\$18,201,864
Equity				
4 Common Equity	40.75%	\$269,594,000	9.44%	\$25,449,674
5 Preferred Shares		\$ -		\$ -
6 Total Equity	40.8%	\$269,594,000	9.44%	\$25,449,674
7 Total	100.0%	\$661,508,592	6.60%	\$43,651,538

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2014 (Actual)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
		(%)	(%)	
Debt				
1 Long-term Debt		56.66%	4.77%	\$18,742,582
2 Short-term Debt		2.57% (1)	2.14%	\$380,720
3 Total Debt		59.2%	4.66%	\$19,123,302
Equity				
4 Common Equity		40.77%	9.87%	\$27,879,296
5 Preferred Shares				\$ -
6 Total Equity		40.8%	9.87%	\$27,879,296
7 Total		100.0%	6.78%	\$47,002,597

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2016 (Test Year)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
		(%)	(%)	
Debt				
1 Long-term Debt		56.00%	3.53%	\$16,461,102
2 Short-term Debt		4.00% (1)	2.16%	\$719,815
3 Total Debt		60.0%	3.44%	\$17,180,917
Equity				
4 Common Equity		40.00%	9.19%	\$30,625,466
5 Preferred Shares				\$ -
6 Total Equity		40.0%	9.19%	\$30,625,466
7 Total		100.0%	5.74%	\$47,806,383

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2017 (Test Year)

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)		(%)	
	Debt				
1	Long-term Debt	56.00%	\$487,059,449	3.58%	\$17,460,502
2	Short-term Debt	4.00% (1)	\$34,789,961	2.16%	\$751,463
3	Total Debt	60.0%	\$521,849,410	3.49%	\$18,211,965
	Equity				
4	Common Equity	40.00%	\$347,899,606	9.19%	\$31,971,974
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$347,899,606	9.19%	\$31,971,974
7	Total	100.0%	\$869,749,016	5.77%	\$50,183,939

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2018 (Test Year)

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)		(%)	
	Debt				
1	Long-term Debt	56.00%	\$511,195,528	3.65%	\$18,653,109
2	Short-term Debt	4.00% (1)	\$36,513,966	2.16%	\$788,702
3	Total Debt	60.0%	\$547,709,495	3.55%	\$19,441,810
	Equity				
4	Common Equity	40.00%	\$365,139,663	9.19%	\$33,556,335
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$365,139,663	9.19%	\$33,556,335
7	Total	100.0%	\$912,849,158	5.81%	\$52,998,145

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2019 (Test Year)

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)		(%)	
	Debt				
1	Long-term Debt	56.00%	\$524,229,507	3.69%	\$19,369,087
2	Short-term Debt	4.00% (1)	\$37,444,965	2.29%	\$857,490
3	Total Debt	60.0%	\$561,674,472	3.60%	\$20,226,577
	Equity				
4	Common Equity	40.00%	\$374,449,648	9.00%	\$33,700,468
5	Preferred Shares		\$ -		\$ -
6	Total Equity	40.0%	\$374,449,648	9.00%	\$33,700,468
7	Total	100.0%	\$936,124,120	5.76%	\$53,927,045

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

Year: 2020 (Test Year)

Line No.	Particulars	Capitalization Ratio	Cost Rate	Return
		(%)	(%)	
	Debt			
1	Long-term Debt	56.00%	3.69%	\$20,136,040
2	Short-term Debt	4.00% (1)	2.29%	\$892,002
3	Total Debt	60.0%	3.60%	\$21,028,042
	Equity			
4	Common Equity	40.00%	9.00%	\$35,056,844
5	Preferred Shares			\$ -
6	Total Equity	40.0%	9.00%	\$35,056,844
7	Total	100.0%	5.76%	\$56,084,887

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

**Appendix 2-OB
 Debt Instruments**

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

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 yrs	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 32,185,000	5.900%	\$ 1,898,915	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	5.218%	\$ 2,609,000	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 15,000,000	5.750%	\$ 862,500	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 15,000,000	5.870%	\$ 880,500	
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 15,000,000	5.550%	\$ 832,500	
Total							\$ 327,185,000	5.246%	\$ 17,163,415	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 18,219,178	5.218%	\$ 950,677	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 31,780,822	4.968%	\$ 1,578,871	\$50M Note - rate change May 14, 2015
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	Deemed LT	\$ 11,727,685	5.900%	\$ 691,933	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	21-Dec-09	Deemed LT	\$ 5,465,753	5.750%	\$ 314,281	The cumulative deemed debt (\$77.185M o/s end of 2012 and \$30M issued on Feb 1, 2013) was converted into a single promissory note of \$107.185M to reflect the actual HOHI bond issuance on May 14, 2015.
6	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Apr-10	Deemed LT	\$ 5,465,753	5.870%	\$ 320,840	
7	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	5-Jul-11	Deemed LT	\$ 5,465,753	5.550%	\$ 303,349	
8	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Feb-13	Deemed LT	\$ 8,383,562	4.220%	\$ 353,786	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	4.144%	\$ 2,823,247	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 1,808,219	4.940%	\$ 89,326	\$30M deemed debt - effective 22 days
Total							\$ 356,445,274	4.911%	\$ 17,506,311	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 200,000,000	5.040%	\$ 10,080,000	
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	
4	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 30,000,000	4.940%	\$ 1,482,000	
5	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 5,342,466	4.770%	\$ 254,836	\$30M deemed debt - effective 65 days
Total							\$ 392,527,466	4.775%	\$ 18,742,582	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update issued by the Board.
- 3 Add more lines above row 12 if necessary.

Year 2015

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.968%	\$ 2,484,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-05	10 years	\$ 21,369,863	5.040%	\$ 1,077,041	The Feb 9, 2015 \$200M maturity plus the cumulative deemed debt of \$60M then outstanding (\$260M total) were converted into two promissory notes of \$138.7m and \$121.3m on Feb 9, 2015 to reflect the actual HOHI bond issuance on a prorata basis for the two terms.
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	10-Dec-13	Deemed LT	\$ 3,205,479	4.940%	\$ 158,351	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	28-Oct-14	Deemed LT	\$ 3,205,479	4.770%	\$ 152,901	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 123,850,526	2.724%	\$ 3,373,688	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 108,368,652	3.769%	\$ 4,084,414	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 8,284,414	2.724%	\$ 225,667	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 7,249,833	3.769%	\$ 273,246	\$25M actual debt on a prorata basis for the two terms - effective 31 days
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,132,349	2.724%	\$ 30,845	
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 990,938	3.769%	\$ 37,348	
Total							\$ 434,842,534	3.758%	\$ 16,339,250	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2016

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 11,468,493	3.070%	\$ 352,083	\$65M deemed rate per cost of capital report calculation - effective 184 days
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 21,298,630	3.970%	\$ 845,556	\$65M deemed rate per cost of capital report calculation - effective 184 days
Total							\$ 504,952,123	3.528%	\$ 17,816,150	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2017

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	4.144%	\$ 4,441,746	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydro Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 10,586,301	3.870%	\$ 409,690	\$60M deemed rate per cost of capital report calculation -effective 184 days
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 19,660,274	4.770%	\$ 937,795	\$60M deemed rate per cost of capital report calculation -effective 184 days
Total							\$ 567,431,575	3.585%	\$ 20,341,747	

Notes

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- 3 Add more lines above row 12 if necessary.

Year 2015 2018

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 39,056,452	4.144%	\$ 1,618,499	\$107.185M Note - Rate changed during the year (issuance cost fully amortized)
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 68,128,548	3.991%	\$ 2,719,010	
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 5,293,151	4.570%	\$ 241,897	\$30M deemed rate per the cost of cpaital report calculation - effective 184 days
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 9,830,137	5.470%	\$ 537,708	\$30M deemed rate per the cost of cpaital report calculation - effective 184 days
Total							\$ 612,308,288	3.649%	\$ 22,342,631	

Notes

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- 2 Input actual or deemed long-term debt rate in accordance with the guidelines in *The Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009, or with any subsequent update
- 3 Add more lines above row 12 if necessary.

Year 2015 2019

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 138,667,000	2.724%	\$ 3,777,289	\$260M actual debt
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 121,333,000	3.769%	\$ 4,573,041	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 15,999,000	2.724%	\$ 435,813	\$55M actual debt
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 14,001,000	3.769%	\$ 527,698	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 13,332,500	2.724%	\$ 363,177	
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 11,667,500	3.769%	\$ 439,748	
9	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
10	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
11	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
12	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of capital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$ 5,293,151	3.860%	\$ 204,316	\$30M deemed rate per the cost of capital report calculation - Effective 184 days
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$ 9,830,137	4.860%	\$ 477,745	\$30M deemed rate per the cost of capital report calculation - Effective 184 days
Total							\$ 642,308,288	3.695%	\$ 23,731,829	

Notes

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- 3 Add more lines above row 12 if necessary.

Year 2015 2020

Row	Description	Lender	Affiliated or Third-Party Debt?	Fixed or Variable-Rate?	Start Date	Term (years)	Principal (\$)	Rate (%) (Note 2)	Interest (\$) (Note 1)	Additional Comments, if any
1	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	20-Dec-06	30 years	\$ 50,000,000	4.120%	\$ 2,060,000	\$50M actual debt
2	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	14-May-13	30 years	\$ 107,185,000	3.991%	\$ 4,277,753	\$107.185M actual debt
3	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	10 years	\$ 14,816,474	2.724%	\$ 403,601	\$138.667M Note - Rate changed during the year (issuance cost fully amortized)
4	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 123,850,526	2.614%	\$ 3,237,453	
5	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-15	30 years	\$ 12,964,348	3.769%	\$ 488,626	\$121.333M Note - Rate changed during the year (issuance cost fully amortized)
6	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 108,368,652	3.639%	\$ 3,943,535	
7	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	10 years	\$ 1,709,482	2.724%	\$ 46,566	\$29.33M Note - Rate changed during the year (issuance cost fully amortized)
8	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	10 years	\$ 1,424,568	2.724%	\$ 38,805	
9	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	10 years	\$ 26,197,449	2.614%	\$ 684,801	
10	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	25-Jun-15	30 years	\$ 1,495,997	3.769%	\$ 56,384	\$25.67MM Note - Rate changed during the year (issuance cost fully amortized)
11	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	30-Nov-15	30 years	\$ 1,246,664	3.769%	\$ 46,987	
12	Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	9-Feb-20	30 years	\$ 22,925,838	3.639%	\$ 834,271	
13	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	10 years	\$ 22,750,000	3.070%	\$ 698,425	\$65M deemed rate per cost of capital report calculation
14	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-16	30 years	\$ 42,250,000	3.970%	\$ 1,677,325	\$65M deemed rate per cost of capital report calculation
15	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	10 years	\$ 21,000,000	3.870%	\$ 812,700	\$60M deemed rate per cost of capital report calculation
16	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-17	30 years	\$ 39,000,000	4.770%	\$ 1,860,300	\$60M deemed rate per cost of capital report calculation
17	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	10 years	\$ 10,500,000	4.570%	\$ 479,850	\$30M deemed rate per the cost of capital report calculation
18	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-18	30 years	\$ 19,500,000	5.470%	\$ 1,066,650	\$30M deemed rate per the cost of capital report calculation
19	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	10 years	\$ 10,500,000	3.860%	\$ 405,300	\$30M deemed rate per the cost of capital report calculation
20	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-19	30 years	\$ 19,500,000	4.860%	\$ 947,700	\$30M deemed rate per the cost of capital report calculation
21	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	10 years	\$ 5,293,151	4.360%	\$ 230,781	\$30M deemed rate per the cost of capital report calculation - effective 184 days
22	Grid Promissory Note	Hydo Ottawa Holding Inc.	Affiliated	Fixed Rate	1-Jul-20	30 years	\$ 9,830,137	5.360%	\$ 526,895	\$30M deemed rate per the cost of capital report calculation - effective 184 days
Total							\$ 672,308,288	3.692%	\$ 24,824,710	

Notes

- 1 If financing is in place only part of the year, calculate the pro-rated interest and input in the cell.
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- 3 Add more lines above row 12 if necessary.

1 **CALCULATION OF REVENUE DEFICIENCY OR SUFFICIENCY**

2
3 **1.0 INTRODUCTION**

4
5 This Exhibit provides a summary of the revenue requirement approved as part of the
6 Approved Settlement Agreement and Pole Attachment Decision. The period 2016 to
7 2018 has been set for the three years, while 2019 and 2020 are being adjusted as part
8 of this Application. The 2019 and 2020 adjustments are described in the relevant
9 Exhibits (Exhibit 4-2-1, Exhibit 4-4-1, and Exhibit 5-1-1) and are not discussed within this
10 Exhibit. As part of this Application, estimated values for the mid-term adjustments are
11 being provided. Updates will be provided when final factors are available.

12
13 Hydro Ottawa's total Service Revenue Requirement is offset by revenues obtained by
14 sources other than distribution rates – i.e. other revenue. The calculation of the revenue
15 deficiency/sufficiency does not include the recovery of Deferral and Variance Accounts
16 or Low Voltage Charges. As directed in Chapter 2 of the *Filing Requirements for*
17 *Electricity Distribution Rate Applications*, costs and revenues related to the cost of power
18 are kept separate from the determination of the distribution revenue
19 deficiency/sufficiency.

20
21 The revenue deficiency/sufficiency for 2016 through 2020 is calculated using the
22 following inputs:

- 23 • 2015 approved rates;
- 24 • 2016 through 2020 approved load forecast and forecast of customers and
25 connections, as developed using the methodology described in Exhibit 3-1-1; and
- 26 • 2016 through 2020 base revenue requirement:
- 27 o Calculations shown in Table 1 below are per the Approved Settlement
28 Agreement and are not updated for mid-term adjustments
- 29 o Calculations shown in Table 2 below reflect estimated mid-term
30 adjustments

1 o More details for 2019 can be found in the Revenue Requirement
2 Workform attached to this Exhibit (Attachment 6-1-A 2019 Revenue
3 Requirement Workform). As Hydro Ottawa is only requesting final rates
4 for 2019, models have not been provided for 2020.

5
6 The revenue deficiency/sufficiency is determined by calculating what the revenue would
7 have been with 2015 rates and the forecasted 2016 through 2020 load and customer
8 numbers. As a result, revenue deficiency in Table 1, Table 2 and the Revenue
9 Requirement Workform produce a cumulative revenue requirement rather than a year-
10 over-year revenue requirement based on the previous year's actual or proposed rates.
11 Hydro Ottawa continues to compile the analysis in this manner in order to provide a
12 stable base for comparison to its Custom IR Application. In Table 1 and Table 2, a year-
13 over-year revenue deficiency has also been provided based on 2015 rates.

14
15 In order to calculate working capital per the Approved Settlement Agreement, the 2019
16 Working Capital Percentage in cell M21 of the Revenue Requirement Workform has
17 been adjusted to ensure the appropriate dollar value is populated. This results in a
18 working capital amount that does not reflect the change in working capital for the 2019
19 mid-term adjustment to Operation, Maintenance and Administration Expenses ("OM&A"),
20 as working capital should not be adjusted for OM&A mid-tem adjustments. The actual
21 working capital percentage is provided in cell E21.

22
23
24
25
26
27
28

1 **Table 1 – Revenue Sufficiency/Deficiency Per Original Settlement Agreement¹**

2

	\$000 2016	\$000 2017	\$000 2018	\$000 2019	\$000 2020
Return on Rate Base	47,805	50,185	52,999	54,706	57,072
Distribution Expenses (not including amortization)	83,106	84,693	86,311	87,959	89,639
Amortization	40,379	43,558	46,388	48,158	49,384
Payment in Lieu of Taxes	3,755	3,634	4,897	7,197	6,238
Service Revenue Requirement	175,045	182,070	190,594	198,020	202,332
Less Revenue Offsets:					
Per Approved Settlement Agreement	11,697	11,563	11,719	11,799	11,895
Adjustment per Pole Attachment Decision	(225)	(225)	(282)	(282)	(282)
Base Revenue Requirement	163,573	170,733	179,157	186,502	190,718
Transformer Ownership Allowance	1,125	1,114	1,109	1,106	1,105
Revenue Requirement from Rates	164,698	171,847	180,266	187,609	191,824
Forecasted Load at 2015 Rates	159,360	158,986	159,421	159,977	160,464
Cumulative Revenue Deficiency (over 2015)	(5,338)	(12,861)	(20,845)	(27,632)	(31,360)
Yearly Revenue Deficiency over 2015	(5,338)	(7,523)	(7,984)	(6,787)	(3,728)

3

4

¹ As noted above, mid-term adjustments are not reflected in these values. As a result, Revenue Deficiency for 2019 and 2020 are not final numbers.

1 **Table 2 – Revenue Sufficiency/Deficiency with Mid-Term Adjustments²**

2

	\$000 2016	\$000 2017	\$000 2018	\$000 2019	\$000 2020
Return on Rate Base	47,805	50,185	52,999	53,928	56,082
Distribution Expenses (not including amortization)	83,106	84,693	86,311	87,156	88,010
Amortization	40,379	43,558	46,388	48,158	49,384
Payment in Lieu of Taxes	3,755	3,634	4,897	6,941	5,971
Service Revenue Requirement	175,045	182,070	190,594	196,183	199,447
Less Revenue Offsets:					
Per Approved Settlement Agreement	11,697	11,563	11,719	11,799	11,895
Adjustment per Pole Attachment Decision	(225)	(225)	(282)	(282)	(282)
Base Revenue Requirement	163,573	170,733	179,157	184,665	187,834
Transformer Ownership Allowance	1,125	1,114	1,109	1,106	1,105
Revenue Requirement from Rates	164,698	171,847	180,266	185,772	188,939
Forecasted Load at 2015 Rates	159,360	158,986	159,421	159,977	160,464
Cumulative Revenue Deficiency (over 2015)	(5,338)	(12,861)	(20,845)	(25,795)	(28,476)
Yearly Revenue Deficiency over 2015	(5,338)	(7,523)	(7,984)	(4,950)	(2,681)

3

4

² As noted above, 2019 and 2020 mid-term adjustments are not final and will be updated when final factors are available. As a result, not all inputs are set, and Revenue Deficiency for 2019 and 2020 are not final proposed numbers.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Data Input ⁽¹⁾

	Initial Application ⁽²⁾	Adjustments	Settlement Agreement ⁽⁶⁾	Adjustments	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$1,080,986,443 (10)		#####		\$1,080,986,443
Accumulated Depreciation (average)	(\$221,622,617) ⁽⁵⁾		(\$221,622,617)		(\$221,622,617)
Allowance for Working Capital:					
Controllable Expenses	\$87,156,357 (10)		\$ 87,156,357		\$87,156,357
Cost of Power	\$928,733,588 (10)		\$ 928,733,588		\$928,733,588
Working Capital Rate (%)	7.55% ⁽⁹⁾		7.56% ⁽⁹⁾		
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$158,870,343 (11)	\$0	\$158,870,343		
Distribution Revenue at Proposed Rates	\$184,665,107 (12)	\$0	\$184,665,107		
Other Revenue:					
Specific Service Charges	\$5,755,293 (12)	\$0	\$5,755,293		
Late Payment Charges	\$720,000 (10)	\$0	\$720,000		
Other Distribution Revenue	\$1,491,865 (10)	\$0	\$1,491,865		
Other Income and Deductions	\$3,550,516 (10)	\$0	\$3,550,516		
Total Revenue Offsets	\$11,517,674 ⁽⁷⁾	\$0	\$11,517,674		
Operating Expenses:					
OM+A Expenses	\$84,858,595 (10)	\$ 84,858,595			\$84,858,595
Depreciation/Amortization	\$48,157,576 (10)	\$ 48,157,576			\$48,157,576
Property taxes	\$2,297,762 (10)	\$ 2,297,762			\$2,297,762
Other expenses					
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$13,976,513) ⁽³⁾		(\$13,976,513)		
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$5,101,348 (10)		\$5,101,348		
Income taxes (grossed up)	\$6,940,610		\$6,940,610		
Federal tax (%)	15.00% (10)		15.00%		
Provincial tax (%)	11.50% (10)		11.50%		
Income Tax Credits	(\$125,500) (10)		(\$125,500)		
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0% (10)		56.00%		
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		4.00% ⁽⁸⁾		
Common Equity Capitalization Ratio (%)	40.0% (10)		40.00%		
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		
Cost of Capital					
Long-term debt Cost Rate (%)	3.70% (10)		3.70%		
Short-term debt Cost Rate (%)	2.29% (10)		2.29%		
Common Equity Cost Rate (%)	9.00% (10)		9.00%		
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.
- (10) Per Approved Settlement Agreement and updated with placeholder mid-term adjustments
- (11) Per Approved Settlement Agreement - Revenue at current rates minus Transformer Ownership Allowance
- (12) Adjusted per Pole Attachment Decision
- (7) Working Capital Percentage in cell M21 has been adjusted in order to provide a working capital amount that does not change with the 2019 mid-term adjustments. As



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$1,080,986,443	\$ -	\$1,080,986,443	\$ -	\$1,080,986,443
2	Accumulated Depreciation (average) ⁽²⁾	<u>(\$221,622,617)</u>	\$ -	<u>(\$221,622,617)</u>	\$ -	<u>(\$221,622,617)</u>
3	Net Fixed Assets (average) ⁽²⁾	\$859,363,826	\$ -	\$859,363,826	\$ -	\$859,363,826
4	Allowance for Working Capital ⁽¹⁾	\$76,699,691	\$60,603	\$76,760,294	<u>(\$76,760,294)</u>	\$ -
5	Total Rate Base	<u>\$936,063,517</u>	<u>\$60,603</u>	<u>\$936,124,119</u>	<u>(\$76,760,294)</u>	<u>\$859,363,826</u>

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$87,156,357	\$ -	\$87,156,357	\$ -	\$87,156,357
7	Cost of Power	\$928,733,588	\$ -	\$928,733,588	\$ -	\$928,733,588
8	Working Capital Base	\$1,015,889,945	\$ -	\$1,015,889,945	\$ -	\$1,015,889,945
9	Working Capital Rate % ⁽¹⁾	7.55%	0.01%	7.56%	-7.56%	0.00%
10	Working Capital Allowance	<u>\$76,699,691</u>	<u>\$60,603</u>	<u>\$76,760,294</u>	<u>(\$76,760,294)</u>	<u>\$ -</u>

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



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Revenue Requirement Workform (RRWF) for 2019 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$184,665,107	\$ -	\$184,665,107	\$ -	\$184,665,107
2	Other Revenue ⁽¹⁾	\$11,517,674	\$ -	\$11,517,674	\$ -	\$11,517,674
3	Total Operating Revenues	\$196,182,781	\$ -	\$196,182,781	\$ -	\$196,182,781
Operating Expenses:						
4	OM+A Expenses	\$84,858,595	\$ -	\$84,858,595	\$ -	\$84,858,595
5	Depreciation/Amortization	\$48,157,576	\$ -	\$48,157,576	\$ -	\$48,157,576
6	Property taxes	\$2,297,762	\$ -	\$2,297,762	\$ -	\$2,297,762
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$135,313,933	\$ -	\$135,313,933	\$ -	\$135,313,933
10	Deemed Interest Expense	\$20,226,460	\$1,310	\$20,227,770	(\$1,658,636)	\$18,569,134
11	Total Expenses (lines 9 to 10)	\$155,540,394	\$1,310	\$155,541,703	(\$1,658,636)	\$153,883,067
12	Utility income before income taxes	\$40,642,387	(\$1,310)	\$40,641,078	\$1,658,636	\$42,299,714
13	Income taxes (grossed-up)	\$6,940,610	\$ -	\$6,940,610	\$ -	\$6,940,610
14	Utility net income	\$33,701,778	(\$1,310)	\$33,700,468	\$1,658,636	\$35,359,105

Notes

Other Revenues / Revenue Offsets

⁽¹⁾	Specific Service Charges	\$5,755,293	\$ -	\$5,755,293	\$ -	\$5,755,293
	Late Payment Charges	\$720,000	\$ -	\$720,000	\$ -	\$720,000
	Other Distribution Revenue	\$1,491,865	\$ -	\$1,491,865	\$ -	\$1,491,865
	Other Income and Deductions	\$3,550,516	\$ -	\$3,550,516	\$ -	\$3,550,516
	Total Revenue Offsets	\$11,517,674	\$ -	\$11,517,674	\$ -	\$11,517,674



Revenue Requirement Workform (RRWF) for 2019 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
Determination of Taxable Income				
1	Utility net income before taxes	\$33,698,287	\$33,700,468	\$30,937,098
2	Adjustments required to arrive at taxable utility income	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)
3	Taxable income	<u>\$19,721,773</u>	<u>\$19,723,955</u>	<u>\$16,960,584</u>
Calculation of Utility income Taxes				
4	Income taxes	<u>\$5,101,348</u>	<u>\$5,101,348</u>	<u>\$5,101,348</u>
6	Total taxes	<u>\$5,101,348</u>	<u>\$5,101,348</u>	<u>\$5,101,348</u>
7	Gross-up of Income Taxes	<u>\$1,839,262</u>	<u>\$1,839,262</u>	<u>\$1,839,262</u>
8	Grossed-up Income Taxes	<u>\$6,940,610</u>	<u>\$6,940,610</u>	<u>\$6,940,610</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$6,940,610</u>	<u>\$6,940,610</u>	<u>\$6,940,610</u>
10	Other tax Credits	(\$125,500)	(\$125,500)	(\$125,500)
Tax Rates				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>

Notes



Revenue Requirement Workform (RRWF) for 2019 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$524,195,569	3.70%	\$19,369,026
2	Short-term Debt	4.00%	\$37,442,541	2.29%	\$857,434
3	Total Debt	60.00%	\$561,638,110	3.60%	\$20,226,460
	Equity				
4	Common Equity	40.00%	\$374,425,407	9.00%	\$33,698,287
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$374,425,407	9.00%	\$33,698,287
7	Total	100.00%	\$936,063,517	5.76%	\$53,924,747
Settlement Agreement					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$524,229,507	3.70%	\$19,370,280
2	Short-term Debt	4.00%	\$37,444,965	2.29%	\$857,490
3	Total Debt	60.00%	\$561,674,472	3.60%	\$20,227,770
	Equity				
4	Common Equity	40.00%	\$374,449,648	9.00%	\$33,700,468
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$374,449,648	9.00%	\$33,700,468
7	Total	100.00%	\$936,124,119	5.76%	\$53,928,238
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$481,243,742	3.70%	\$17,781,956
9	Short-term Debt	4.00%	\$34,374,553	2.29%	\$787,177
10	Total Debt	60.00%	\$515,618,295	3.60%	\$18,569,134
	Equity				
11	Common Equity	40.00%	\$343,745,530	9.00%	\$30,937,098
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$343,745,530	9.00%	\$30,937,098
14	Total	100.00%	\$859,363,826	5.76%	\$49,506,231

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$25,790,486		\$25,794,764		\$20,376,439
2	Distribution Revenue	\$158,870,343	\$158,874,621	\$158,870,343	\$158,870,343	\$158,870,343	\$164,288,667
3	Other Operating Revenue Offsets - net	\$11,517,674	\$11,517,674	\$11,517,674	\$11,517,674	\$11,517,674	\$11,517,674
4	Total Revenue	<u>\$170,388,017</u>	<u>\$196,182,781</u>	<u>\$170,388,017</u>	<u>\$196,182,781</u>	<u>\$170,388,017</u>	<u>\$196,182,781</u>
5	Operating Expenses	\$135,313,933	\$135,313,933	\$135,313,933	\$135,313,933	\$135,313,933	\$135,313,933
6	Deemed Interest Expense	\$20,226,460	\$20,226,460	\$20,227,770	\$20,227,770	\$18,569,134	\$18,569,134
8	Total Cost and Expenses	<u>\$155,540,394</u>	<u>\$155,540,394</u>	<u>\$155,541,703</u>	<u>\$155,541,703</u>	<u>\$153,883,067</u>	<u>\$153,883,067</u>
9	Utility Income Before Income Taxes	\$14,847,624	\$40,642,387	\$14,846,314	\$40,641,078	\$16,504,951	\$42,299,714
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)	(\$13,976,513)
11	Taxable Income	<u>\$871,110</u>	<u>\$26,665,874</u>	<u>\$869,801</u>	<u>\$26,664,564</u>	<u>\$2,528,437</u>	<u>\$28,323,201</u>
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$230,844	\$7,066,457	\$230,497	\$7,066,110	\$670,036	\$7,505,648
14	Income Tax Credits	(\$125,500)	(\$125,500)	(\$125,500)	(\$125,500)	(\$125,500)	(\$125,500)
15	Utility Net Income	<u>\$14,742,279</u>	<u>\$33,701,778</u>	<u>\$14,741,317</u>	<u>\$33,700,468</u>	<u>\$15,960,415</u>	<u>\$35,359,105</u>
16	Utility Rate Base	\$936,063,517	\$936,063,517	\$936,124,119	\$936,124,119	\$859,363,826	\$859,363,826
17	Deemed Equity Portion of Rate Base	\$374,425,407	\$374,425,407	\$374,449,648	\$374,449,648	\$343,745,530	\$343,745,530
18	Income/(Equity Portion of Rate Base)	3.94%	9.00%	3.94%	9.00%	4.64%	10.29%
19	Target Return - Equity on Rate Base	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-5.06%	0.00%	-5.06%	0.00%	-4.36%	1.29%
21	Indicated Rate of Return	3.74%	5.76%	3.74%	5.76%	4.02%	6.28%
22	Requested Rate of Return on Rate Base	5.76%	5.76%	5.76%	5.76%	5.76%	5.76%
23	Deficiency/Sufficiency in Rate of Return	-2.03%	0.00%	-2.03%	0.00%	-1.74%	0.51%
24	Target Return on Equity	\$33,698,287	\$33,698,287	\$33,700,468	\$33,700,468	\$30,937,098	\$30,937,098
25	Revenue Deficiency/(Sufficiency)	\$18,956,007	\$3,491	\$18,959,151	(\$0)	\$14,976,683	\$4,422,007
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$25,790,486 ⁽¹⁾</u>		<u>\$25,794,764 ⁽¹⁾</u>		<u>\$20,376,439 ⁽¹⁾</u>	

Notes:

⁽¹⁾ Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$84,858,595	\$84,858,595	\$84,858,595
2	Amortization/Depreciation	\$48,157,576	\$48,157,576	\$48,157,576
3	Property Taxes	\$2,297,762	\$2,297,762	\$2,297,762
5	Income Taxes (Grossed up)	\$6,940,610	\$6,940,610	\$6,940,610
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$20,226,460	\$20,227,770	\$18,569,134
	Return on Deemed Equity	\$33,698,287	\$33,700,468	\$30,937,098
8	Service Revenue Requirement (before Revenues)	<u>\$196,179,290</u>	<u>\$196,182,781</u>	<u>\$191,760,774</u>
9	Revenue Offsets	\$11,517,674	\$11,517,674	\$ -
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$184,661,616</u>	<u>\$184,665,107</u>	<u>\$191,760,774</u>
11	Distribution revenue	\$184,665,107	\$184,665,107	\$184,665,107
12	Other revenue	\$11,517,674	\$11,517,674	\$11,517,674
13	Total revenue	<u>\$196,182,781</u>	<u>\$196,182,781</u>	<u>\$196,182,781</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$3,491</u> ⁽¹⁾	<u>(\$0)</u> ⁽¹⁾	<u>\$4,422,007</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$196,179,290	\$196,182,781	\$0	\$191,760,774	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$25,790,486	\$25,794,764	\$0	\$20,376,439	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$184,661,616	\$184,665,107	\$0	\$191,760,774	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$25,794,764	\$25,794,764	\$0	\$ -	(\$1)

Notes

⁽¹⁾ Line 11 - Line 8

⁽²⁾ Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

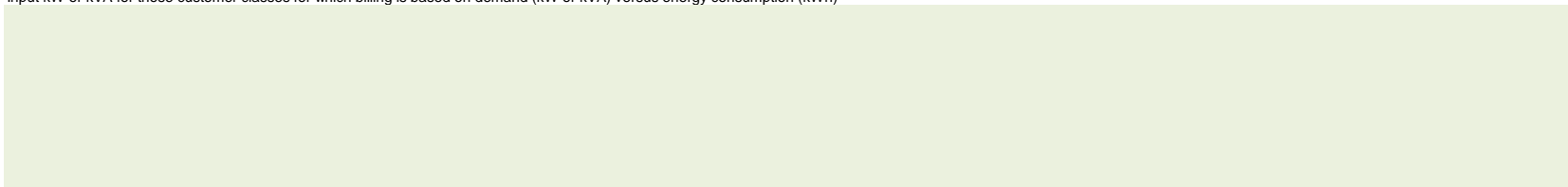
The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Settlement Agreement			Settlement Agreement			Per Board Decision		
Customer Class		Initial Application			Settlement Agreement			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	308,990	2,214,984,000		308,990	#####		308,990	#####	
2	GS < 50 kW	24,850	704,193,000		24,850	704,193,000		24,850	704,193,000	
3	GS > 50 to 1,499 kW	3,380	2,852,593,000	6,761,930	3,380	#####	6,761,930	3,380	#####	6,761,930
4	GS > 1,500 to 4,999 kW	76	914,569,000	1,957,009	76	914,569,000	1,957,009	76	914,569,000	1,957,009
5	Large Use	11	617,036,000	1,115,702	11	617,036,000	1,115,702	11	617,036,000	1,115,702
6	Street Lighting	55,516	43,876,000	123,144	55,516	43,876,000	123,144	55,516	43,876,000	123,144
7	Sentinel Lighting	43	48,000	216	43	48,000	216	43	48,000	216
8	Unmetered Scattered Load	3,621	16,772,000		3,621	16,772,000		3,621	16,772,000	
9	Standby Power	2		4,800	2		4,800	2		4,800
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
Total			7,364,071,000	9,962,801		#####	9,962,801		#####	9,962,801

Notes:

⁽¹⁾ Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)





Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: **Settlement Agreement**

A) Allocated Costs

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
<i>From Sheet 10. Load Forecast</i>				
(7A)				
1 Residential	\$ 102,127,860	53.58%	\$ 105,044,353	53.54%
2 GS < 50 kW	\$ 19,884,273	10.43%	\$ 20,332,944	10.36%
3 GS > 50 to 1,499 kW	\$ 46,595,749	24.45%	\$ 47,783,486	24.36%
4 GS > 1,500 to 4,999 kW	\$ 12,062,810	6.33%	\$ 12,754,722	6.50%
5 Large Use	\$ 7,625,911	4.00%	\$ 7,886,490	4.02%
6 Street Lighting	\$ 1,703,872	0.89%	\$ 1,768,249	0.90%
7 Sentinel Lighting	\$ 7,725	0.00%	\$ 7,174	0.00%
8 Unmetered Scattered Load	\$ 520,089	0.27%	\$ 536,293	0.27%
9 Standby Power	\$ 66,193	0.03%	\$ 69,069	0.04%
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 190,594,482	100.00%	\$ 196,182,781	100.00%
		Service Revenue Requirement (from Sheet 9)	\$ 196,182,781.12	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 87,685,777	\$ 101,922,757	\$ 101,691,991	\$ 7,889,246
2 GS < 50 kW	\$ 19,773,873	\$ 22,984,431	\$ 22,933,812	\$ 1,102,934
3 GS > 50 to 1,499 kW	\$ 33,951,625	\$ 39,464,133	\$ 39,464,133	\$ 1,776,096
4 GS > 1,500 to 4,999 kW	\$ 10,432,118	\$ 12,125,914	\$ 12,099,539	\$ 425,014
5 Large Use	\$ 5,581,227	\$ 6,487,415	\$ 6,487,415	\$ 241,244
6 Street Lighting	\$ 872,268	\$ 1,013,893	\$ 1,353,160	\$ 61,440
7 Sentinel Lighting	\$ 3,525	\$ 4,097	\$ 4,839	\$ 613
8 Unmetered Scattered Load	\$ 559,799	\$ 650,690	\$ 618,442	\$ 18,336
9 Standby Power	\$ 10,131	\$ 11,775	\$ 11,775	\$ 2,751
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 158,870,343	\$ 184,665,107	\$ 184,665,107	\$ 11,517,674

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios Most Recent Year: 2016 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1 Residential	103.90%	104.54%	104.32%	85 - 115
2 GS < 50 kW	118.38%	118.46%	118.22%	80 - 120
3 GS > 50 to 1,499 kW	86.58%	86.31%	86.31%	80 - 120
4 GS > 1,500 to 4,999 kW	99.80%	98.40%	98.20%	80 - 120
5 Large Use	86.09%	85.32%	85.32%	85 - 115
6 Street Lighting	80.00%	60.81%	80.00%	80 - 120
7 Sentinel Lighting	71.00%	65.66%	76.00%	80 - 120
8 Unmetered Scattered Load	118.80%	124.75%	118.74%	80 - 120
9 Standby Power	21.43%	21.03%	21.03%	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios ⁽¹¹⁾

Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
	Test Year 2019	Price Cap IR Period		
		2020	2021	
1 Residential	104.32%			85 - 115
2 GS < 50 kW	118.22%			80 - 120
3 GS > 50 to 1,499 kW	86.31%			80 - 120
4 GS > 1,500 to 4,999 kW	98.20%			80 - 120
5 Large Use	85.32%			85 - 115
6 Street Lighting	80.00%			80 - 120
7 Sentinel Lighting	76.00%			80 - 120
8 Unmetered Scattered Load	118.74%			80 - 120
9 Standby Power	21.03%			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	308,990
kWh	2,214,984,000

Proposed Residential Class Specific Revenue Requirement ¹	\$ 101,691,990.69
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	\$ 20.51
Distribution Volumetric Rate (\$/kWh)	\$ 0.0105

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	20.51	308,990	\$ 76,048,618.80	76.58%
Variable	0.0105	2,214,984,000	\$ 23,257,332.00	23.42%
TOTAL	-	-	\$ 99,305,950.80	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	2
--	---

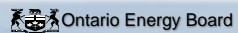
	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 77,875,851.07	21	\$ 77,865,480.00
Variable	\$ 23,816,139.62	0.0108	\$ 23,921,827.20
TOTAL	\$ 101,691,990.69	-	\$ 101,787,307.20

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	88.29%	\$ 89,783,920.88	\$ 24.21	\$ 89,767,774.80
Variable	11.71%	\$ 11,908,069.81	\$ 0.0054	\$ 11,960,913.60
TOTAL	-	\$ 101,691,990.69	-	\$ 101,728,688.40

Checks ³	
Change in Fixed Rate	\$ 3.21
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$36,697.71 0.04%

Notes:

- 1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- 2 The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- 3 Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)



Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process:		Settlement Agreement			Class Allocated Revenues				Fixed / Variable Splits ²			Distribution Rates				Revenue Reconciliation			
Customer and Load Forecast					From Sheet 11, Cost Allocation and Sheet 12, Residential Rate Design				Percentage to be entered as a fraction between 0 and 1		Transformer Ownership Allowance ¹	Monthly Service Charge		Volumetric Rate					
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance (\$)	Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership		
1 Residential	kWh	308,990	2,214,984,000	-	\$ 101,691,991	\$ 89,783,921	\$ 11,908,070	88.29%	11.71%		\$24.21	2	\$0.0054 /kWh	4	\$89,787,774.80	#####	#####		
2 GS < 50 kW	kWh	24,850	704,193,000	-	\$ 22,933,812	\$ 5,669,124	\$ 17,264,688	24.72%	75.28%		\$19.01		\$0.0245 /kWh		\$ 5,668,782.00	#####	\$22,921,510.50		
3 GS > 50 to 1,499 kW	kWh	3,380	2,852,593,000	6,761,930	\$ 39,464,133	\$ 8,112,000	\$ 31,352,133	20.56%	79.44%	\$ 760,717	\$200.00		\$4.7491 /kW		\$ 8,112,000.00	#####	\$39,464,364.64		
4 GS > 1,500 to 4,999 kW	kW	76	914,569,000	1,957,009	\$ 12,099,539	\$ 3,824,964	\$ 8,274,575	31.81%	68.19%	\$ 220,164	\$4,193.93		\$4.3407 /kW		\$ 3,824,864.16	\$ 6,494,788.9663	\$12,099,489.61		
5 Large Use	kW	11	617,036,000	1,115,702	\$ 6,487,415	\$ 2,010,534	\$ 4,476,881	30.89%	69.01%	\$ 125,516	\$15,231.32		\$4.1251 /kW		\$ 2,010,534.24	\$ 4,602,362.3022	\$ 6,487,400.09		
6 Street Lighting	kW	55,516	43,876,000	123,144	\$ 1,353,160	\$ 586,249	\$ 766,911	43.32%	56.68%		\$0.88		\$6.2278 /kW		\$ 586,248.96	\$ 766,916.2032	\$ 1,353,165.16		
7 Sentinel Lighting	kW	43	48,000	216	\$ 4,839	\$ 1,682	\$ 3,157	34.76%	65.24%		\$3.26		\$14.6151 /kW		\$ 1,682.16	\$ 3,156.8616	\$ 4,839.02		
8 Unmetered Scattered Load	kWh	3,621	16,772,000	-	\$ 618,442	\$ 216,465	\$ 401,977	35.00%	65.00%		\$4.98		\$0.0240 /kWh		\$ 216,390.96	\$ 402,528.0000	\$ 618,918.96		
9 Standby Power	kW	2	-	4,800	\$ 11,775	\$ 3,415	\$ 8,361	29.00%	71.00%		\$142.29		\$1.7418 /kW		\$ 3,414.96	\$ 6,360.6400	\$ 11,775.60		
#															\$ -	\$ -	\$ -		
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Total Transformer Ownership Allowance											Total Transformer Ownership Allowance (\$)						Total Distribution Revenues #####		
											Rates recover revenue requirement		Base Revenue Requirement #####						
Difference															\$ 25,045.26				
% Difference															0.014%				

Notes:

¹ Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.
² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as: [(MSC x (average number of customers or connections) x 12 months) / (Class Allocated Revenue Requirement)].

Revenue Requirement Workform (RRWF) for 2019 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 53,924,747	5.76%	\$ 936,063,517	\$1,015,889,945	\$ 76,699,691	\$ 48,157,576	\$ 6,940,610	\$ 84,858,595	\$ 196,179,290	\$ 11,517,674	\$ 184,661,616	\$ 25,790,486

1 **COST ALLOCATION**

2
3 **1.0 COST ALLOCATION STUDY**

4
5 Elenchus was engaged to undertake a Cost Allocation Study for Hydro Ottawa's Custom
6 IR Application, using the OEB's approved model. Subsequent to Hydro Ottawa filing its
7 Original Evidence for its Custom IR Application, the OEB released version 3.3 of the
8 Cost Allocation Model. As part of the interrogatory process, Hydro Ottawa updated its
9 evidence using version 3.3 of the Cost Allocation Model.

10
11 Hydro Ottawa's updated Cost Allocation Study indicated that three rate classes required
12 adjustments to bring them into the OEB-approved ranges. Sentinel Lighting and Street
13 Lighting were outside their lower range, while Unmetered Scattered Load ("USL") was
14 outside its upper range.

15
16 As part of its 2016 rates, Hydro Ottawa moved Street Lighting and USL within OEB-
17 approved ranges. As part of the Approved Settlement Agreement, Parties accepted
18 Hydro Ottawa's inputs into the Cost Allocation Models and placement of rate classes
19 within their ranges, with the modification that Sentinel Lighting move within the OEB's
20 approved range by 2020. As part of this Application, Hydro Ottawa's proposed rates
21 follow the approved movement of Sentinel Lighting within OEB-approved ranges by
22 2020.

23
24 The 2019 Cost Allocation Model, filed as part of the Approved Settlement Agreement,
25 has been updated as per the Pole Attachment Decision and agreed upon mid-term
26 adjustments. Hydro Ottawa has added wording on tab "I3 TB Data" of the Cost
27 Allocation Model to facilitate understanding of the working capital percentage being used
28 to calculate rates. Please see Exhibit 6-1-1 for further explanation. In addition, please
29 see Attachment 7-1-A for Hydro Ottawa's updated 2019 Cost Allocation Model, which
30 was used to calculate proposed rates for 2019.

31

- 1 For a summary of details regarding cost allocation and rate design, including final
- 2 proposed revenue to cost ratios, please see Attachment 7-1-B.

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,364,071,000
-------------------------------	---------------

Total kW from Load Forecast	9,962,801
-----------------------------	-----------

Deficiency/sufficiency (RRWF 8. cell F51)	- 27,632,068
--	--------------

Miscellaneous Revenue (RRWF 5. cell F48)	11,517,674
--	------------

Billing Data	ID	Total	1	2	3	4	6	7	8	9	11	12	13
			Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Forecast kWh	CEN	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000			
Forecast kW	CDEM	9,962,801			6,761,930	1,957,009	1,115,702	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,458,660			1,690,483	489,252	278,926						
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.													
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,364,071,000	2,214,984,000	704,193,000	2,852,593,000	914,569,000	617,036,000	43,876,000	48,000	16,772,000	-	-	-
Existing Monthly Charge			\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41
Existing Distribution kWh Rate			\$0.0234	\$0.0210						\$0.0219			
Existing Distribution kW Rate					\$3,5691	\$3,4887	\$3,3129	\$3,9997	\$10,0361		\$2	\$1	\$2
Existing TOA Rate					\$0.45	\$0.45	\$0.45						
Additional Charges													
Distribution Revenue from Rates		\$159,976,740	\$87,685,777	\$19,773,873	\$34,712,342	\$10,652,281	\$5,706,743	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0
Transformer Ownership Allowance		\$1,106,397	\$0	\$0	\$760,717	\$220,164	\$125,516	\$0	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$158,870,343	\$87,685,777	\$19,773,873	\$33,951,625	\$10,432,118	\$5,581,227	\$872,268	\$3,525	\$559,799	\$0	\$10,131	\$0

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)
Sheet I6.2 Customer Data Worksheet -

		1	2	3	4	6	7	8	9	11	12	13	
	ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data													
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$884,964	\$658,889	\$119,577	\$93,649	\$12,109	\$102	\$156	\$104	\$377			
Number of Bills	CNB	4,048,512	3,707,875	298,195.00	40,558.00	912.00	132.00	180.00	516.00	120.00			24
Number of Devices	CDEV							55,516	43	3,621			
Number of Connections (Unmetered)	CCON	7,365						3,701	43	3,621			
Total Number of Customers	CCA	337,376	308,990	24,850	3,380	76	11	15	43	10			2
Bulk Customer Base	CCB	337,376	308,990	24,850	3,380	76	11	15	43	10			2
Primary Customer Base	CCP	345,834	308,990	24,850	3,380	76	11	8,473	43	10			2
Line Transformer Customer Base	CCLT	345,402	308,990	24,850	2,998	33	5	8,473	43	10			
Secondary Customer Base	CCS	335,597	308,990	24,850	1,690			15	43	10			
Weighted - Services	CWCS	382,953	308,990	49,699	16,899	-	-	3,701	43	3,621	-	-	-
Weighted Meter -Capital	CWMC	62,395,113	45,725,600	9,273,525	6,505,988	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	516,753	308,990	24,850	163,964	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,307,951	3,707,875	307,151	260,922	23,055	3,329	4,531	364	125	-	598	-

Bad Debt Data

Historic Year:	2012	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2013	2,000,008	1,354,005	422,002	150,001	74,000							
Historic Year:	2014	2,000,008	1,354,005	422,002	150,001	74,000							
Three-year average		2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-	-

SSS Admin Charge Data

Historic Year:	2012	979,657	895,929	74,332	9,078	226	35	56		2			
Historic Year:	2013	896,212	819,690	67,433	8,586	214	30	12		270			
Historic Year:	2014	920,026	842,937	67,671	8,715	253	30	21		398			
Three-year average		931,965	852,852	69,812	8,793	231	32	22	-	224	-	-	-

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

Class	Primary Asset Data		Line Transformer Asset Data	
	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	308,990	1,960,323	308,990	1,960,323
Street Light	55,516	53,755	55,516	53,755

Street Lighting Adjustment Factors	
Primary	6.5522
Line Transformer	6.5522

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)
Sheet IS Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP
Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12
Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
Bulk Delivery CP	BCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
Total Sytem CP	DCP1	1,266,355	436,746	148,474	490,658	111,619	77,114	-	-	1,744	-	-
4 CP												
Transformation CP	TCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
Bulk Delivery CP	BCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
Total Sytem CP	DCP4	4,950,222	1,791,878	476,386	1,854,357	488,143	314,572	17,464	12	7,410	-	-
12 CP												
Transformation CP	TCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
Bulk Delivery CP	BCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
Total Sytem CP	DCP12	13,705,140	4,703,675	1,347,677	5,181,751	1,454,127	944,473	50,539	38	22,631	-	230
NON CO. INCIDENT PEAK												
1 NCP												
Classification NCP from Load Data Provider												
Line Transformer NCP	LTNCP1	1,228,317	497,026	148,474	443,462	73,102	49,372	13,908	11	2,282	-	680
Secondary NCP	SNCP1	916,565	497,026	148,474	254,864	-	-	13,908	11	2,282	-	-
4 NCP												
Classification NCP from Load Data Provider												
Line Transformer NCP	LTNCP4	4,812,109	1,960,323	559,357	1,755,678	281,877	189,844	53,755	42	8,971	-	2,263
Secondary NCP	SNCP4	3,572,120	1,960,323	559,357	989,672	-	-	53,755	42	8,971	-	-
12 NCP												
Classification NCP from Load Data Provider												
Line Transformer NCP	LTNCP12	13,239,399	5,437,392	1,530,723	4,832,643	765,407	511,556	130,983	103	26,075	-	4,517
Secondary NCP	SNCP12	9,902,658	5,437,392	1,530,723	2,777,381	-	-	130,983	103	26,075	-	-

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)
Sheet 01 Revenue to Cost Summary Worksheet -

Instructions:
 Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base		Total	1	2	3	4	6	7	8	9	11	12	13
Assets		Residential	GS -50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	
ASSETS	Distribution Revenue at Existing Rates	\$158,870,343	\$87,685,777	\$19,773,873	\$33,951,625	\$10,432,118	\$5,581,227	\$82,268	\$3,525	\$559,799	\$0	\$10,131	\$0
ASSETS	Miscellaneous Revenue (m)	\$11,517,674	\$7,889,246	\$1,102,934	\$1,776,096	\$425,014	\$241,244	\$61,440	\$613	\$18,336	\$0	\$2,751	\$0
Miscellaneous Revenue Input equals Output													
Total Revenue at Existing Rates		\$170,388,018	\$95,575,023	\$20,876,808	\$35,727,721	\$10,857,131	\$5,822,471	\$933,708	\$4,138	\$578,135	\$0	\$12,882	\$0
Factor required to recover deficiency (1 + D)		1.1624											
Distribution Revenue at Status Quo Rates		\$184,865,107	\$101,922,757	\$22,984,431	\$39,464,133	\$12,125,814	\$6,487,415	\$1,013,893	\$4,097	\$650,690	\$0	\$11,775	\$0
Miscellaneous Revenue (m)		\$11,517,674	\$7,889,246	\$1,102,934	\$1,776,096	\$425,014	\$241,244	\$61,440	\$613	\$18,336	\$0	\$2,751	\$0
Total Revenue at Status Quo Rates		\$196,382,781	\$109,812,003	\$24,087,365	\$41,240,230	\$12,550,828	\$6,728,659	\$1,075,333	\$4,710	\$669,026	\$0	\$14,527	\$0
EXPENSES													
EXPENSES	Distribution Costs (d)	\$28,363,838	\$13,685,907	\$2,907,896	\$7,801,508	\$2,155,461	\$1,368,634	\$329,561	\$1,035	\$102,382	\$0	\$11,495	\$0
EXPENSES	Customer Related Costs (cu)	\$17,074,588	\$13,911,166	\$1,681,173	\$1,288,687	\$180,978	\$15,566	\$12,824	\$1,031	\$354	\$0	\$2,869	\$0
EXPENSES	General and Administration (ad)	\$41,717,931	\$24,958,648	\$4,222,364	\$8,560,531	\$2,218,414	\$1,323,369	\$322,570	\$1,856	\$96,961	\$0	\$13,318	\$0
EXPENSES	Depreciation and Amortization (dep)	\$48,157,576	\$23,850,037	\$5,180,196	\$12,885,151	\$3,443,233	\$2,163,181	\$471,834	\$1,404	\$144,284	\$0	\$18,255	\$0
EXPENSES	PILs (INPUT)	\$6,940,610	\$3,265,546	\$723,077	\$1,968,950	\$542,378	\$343,872	\$72,003	\$211	\$21,929	\$0	\$2,644	\$0
EXPENSES	Interest	\$20,227,770	\$9,517,134	\$2,107,342	\$5,738,325	\$1,580,712	\$1,002,183	\$209,845	\$614	\$63,909	\$0	\$7,707	\$0
Total Expenses		\$162,482,313	\$89,186,337	\$16,822,008	\$38,223,152	\$10,121,177	\$6,216,804	\$1,416,637	\$6,151	\$429,818	\$0	\$56,229	\$0
Direct Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$33,700,468	\$15,856,017	\$3,510,936	\$9,560,334	\$2,633,545	\$1,669,686	\$349,613	\$1,023	\$106,475	\$0	\$12,840	\$0
Revenue Requirement (includes NI)		\$196,182,781	\$105,044,353	\$20,332,944	\$47,783,486	\$12,754,722	\$7,886,490	\$1,768,249	\$7,174	\$536,293	\$0	\$69,069	\$0
Revenue Requirement Input equals Output													
Rate Base Calculation													
Net Assets													
Net Assets	Distribution Plant - Gross	\$1,023,044,872	\$492,937,884	\$107,444,898	\$283,238,345	\$76,522,849	\$48,467,955	\$10,704,598	\$32,311	\$3,309,273	\$0	\$386,759	\$0
Net Assets	General Plant - Gross	\$171,441,496	\$82,159,808	\$17,888,352	\$4,775,628	\$1,938,068	\$8,209,573	\$1,832,369	\$5,554	\$567,084	\$0	\$65,058	\$0
Net Assets	Accumulated Depreciation	(\$229,229,732)	(\$112,518,316)	(\$24,617,549)	(\$62,025,757)	(\$16,616,499)	(\$10,455,667)	(\$2,220,289)	(\$6,595)	(\$683,536)	\$0	(\$85,524)	\$0
Net Assets	Capital Contribution	(\$105,892,810)	(\$57,465,134)	(\$11,172,242)	(\$25,650,053)	(\$5,929,743)	(\$3,793,947)	(\$1,373,319)	(\$5,006)	(\$464,364)	\$0	(\$39,004)	\$0
Total Net Plant		\$859,363,826	\$405,114,243	\$89,543,460	\$243,336,164	\$66,914,675	\$42,427,913	\$8,943,359	\$26,264	\$2,728,457	\$0	\$327,290	\$0
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$928,733,588	\$279,346,850	\$88,810,617	\$359,760,102	\$115,342,580	\$77,818,649	\$5,533,504	\$6,054	\$2,115,232	\$0	\$0	\$0
COP	OM&A Expenses	\$87,156,357	\$52,555,620	\$8,811,393	\$17,630,726	\$4,554,853	\$2,707,568	\$664,955	\$3,922	\$199,696	\$0	\$27,623	\$0
COP	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$1,015,889,945	\$331,902,470	\$97,622,011	\$377,390,827	\$119,897,433	\$80,526,217	\$6,198,459	\$9,976	\$2,314,929	\$0	\$27,623	\$0
Working Capital		\$76,760,294	\$25,078,436	\$7,376,285	\$28,515,521	\$9,059,409	\$6,084,533	\$468,353	\$754	\$174,915	\$0	\$2,087	\$0
Total Rate Base		\$936,124,119	\$430,192,679	\$96,919,745	\$271,853,685	\$75,974,084	\$48,512,447	\$9,411,713	\$27,016	\$2,903,372	\$0	\$329,377	\$0
Rate Base Input equals Output													
Equity Component of Rate Base		\$374,449,648	\$172,077,072	\$38,767,898	\$108,741,474	\$30,389,634	\$19,404,979	\$3,764,685	\$10,807	\$1,161,349	\$0	\$131,751	\$0
Net Income on Allocated Assets		\$33,700,468	\$20,623,666	\$7,265,357	\$3,017,078	\$2,429,751	\$511,855	(\$343,304)	(\$1,441)	\$239,208	\$0	(\$41,702)	\$0
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$33,700,468	\$20,623,666	\$7,265,357	\$3,017,078	\$2,429,751	\$511,855	(\$343,304)	(\$1,441)	\$239,208	\$0	(\$41,702)	\$0
RATIOS ANALYSIS													
REVENUE TO EXPENSES STATUS QUO%		100.00%	104.54%	118.46%	86.31%	98.40%	85.32%	60.81%	65.66%	124.75%	0.00%	21.03%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$25,794,763)	(\$9,469,330)	\$543,864	(\$12,055,765)	(\$1,897,590)	(\$2,064,019)	(\$834,541)	(\$3,036)	\$41,842	\$0	(\$56,187)	\$0
Deficiency Input Does Not Equal Output													
STATUS QUO REVENUE MINUS ALLOCATED COSTS		\$0	\$4,767,650	\$3,754,422	(\$6,543,256)	(\$203,794)	(\$1,157,831)	(\$692,917)	(\$2,463)	\$132,733	\$0	(\$54,542)	\$0
RETURN ON EQUITY COMPONENT OF RATE BASE		9.00%	11.99%	18.74%	2.77%	8.00%	2.64%	-9.12%	-13.33%	20.60%	0.00%	-31.65%	0.00%

2019 Cost Allocation Model

EB-2018-0044 (Year 2019)

Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost
 Customer Unit Cost per month - Directly Related
 Customer Unit Cost per month - Minimum System with PLCC Adjustment
 Existing Approved Fixed Charge

	1	2	3	4	6	7	8	9	11	12	13
	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Customer Unit Cost per month - Avoided Cost	\$4.48	\$7.07	\$40.21	\$164.71	\$73.78	\$0.19	\$1.78	-\$0.03	0	\$199.38	0
Customer Unit Cost per month - Directly Related	\$7.70	\$11.34	\$68.18	\$286.56	\$196.24	\$0.46	\$3.56	-\$0.02	0	\$318.38	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$16.38	\$24.36	\$97.47	\$535.93	\$611.84	\$14.89	\$13.52	\$7.91	0	\$257.34	0
Existing Approved Fixed Charge	\$9.67	\$16.72	\$260.82	\$4,193.93	\$15,231.32	\$0.57	\$2.62	\$4.43	\$122.41	\$122.41	\$122.41



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: *Per Board Decision*

A) *Allocated Costs*

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
<i>From Sheet 10. Load Forecast</i>				
<i>(7A)</i>				
1 Residential	\$ 102,127,860	53.58%	\$ 105,044,353	53.54%
2 GS < 50 kW	\$ 19,884,273	10.43%	\$ 20,332,944	10.36%
3 GS > 50 to 1,499 kW	\$ 46,595,749	24.45%	\$ 47,783,486	24.36%
4 GS > 1,500 to 4,999 kW	\$ 12,062,810	6.33%	\$ 12,754,722	6.50%
5 Large Use	\$ 7,625,911	4.00%	\$ 7,886,490	4.02%
6 Street Lighting	\$ 1,703,872	0.89%	\$ 1,768,249	0.90%
7 Sentinel Lighting	\$ 7,725	0.00%	\$ 7,174	0.00%
8 Unmetered Scattered Load	\$ 520,089	0.27%	\$ 536,293	0.27%
9 Standby Power	\$ 66,193	0.03%	\$ 69,069	0.04%
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20				
Total	\$ 190,594,482	100.00%	\$ 196,182,781	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 196,179,289.91	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 87,685,777	\$ 101,922,757	\$ 101,691,991	\$ 7,889,246
2 GS < 50 kW	\$ 19,773,873	\$ 22,984,431	\$ 22,933,812	\$ 1,102,934
3 GS > 50 to 1,499 kW	\$ 33,951,625	\$ 39,464,133	\$ 39,464,133	\$ 1,776,096
4 GS > 1,500 to 4,999 kW	\$ 10,432,118	\$ 12,125,914	\$ 12,099,539	\$ 425,014
5 Large Use	\$ 5,581,227	\$ 6,487,415	\$ 6,487,415	\$ 241,244
6 Street Lighting	\$ 872,268	\$ 1,013,893	\$ 1,353,160	\$ 61,440
7 Sentinel Lighting	\$ 3,525	\$ 4,097	\$ 4,839	\$ 613
8 Unmetered Scattered Load	\$ 559,799	\$ 650,690	\$ 618,442	\$ 18,336
9 Standby Power	\$ 10,131	\$ 11,775	\$ 11,775	\$ 2,751
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Total	\$ 158,870,343	\$ 184,665,107	\$ 184,665,107	\$ 11,517,674

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 2016 %	(7C + 7E) / (7A) %	(7D + 7E) / (7A) %	
1 Residential	103.90%	104.54%	104.32%	85 - 115
2 GS < 50 kW	118.38%	118.46%	118.22%	80 - 120
3 GS > 50 to 1,499 kW	86.58%	86.31%	86.31%	80 - 120
4 GS > 1,500 to 4,999 kW	99.80%	98.40%	98.20%	80 - 120
5 Large Use	86.09%	85.32%	85.32%	85 - 115
6 Street Lighting	80.00%	60.81%	80.00%	80 - 120
7 Sentinel Lighting	71.00%	65.66%	76.00%	80 - 120
8 Unmetered Scattered Load	118.80%	124.75%	118.74%	80 - 120
9 Standby Power	21.43%	21.03%	21.03%	
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- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios ⁽¹¹⁾

Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
	Test Year 2017	2018	Price Cap IR Period 2019	
1 Residential	104.32%			85 - 115
2 GS < 50 kW	118.22%			80 - 120
3 GS > 50 to 1,499 kW	86.31%			80 - 120
4 GS > 1,500 to 4,999 kW	98.20%			80 - 120
5 Large Use	85.32%			85 - 115
6 Street Lighting	80.00%			80 - 120
7 Sentinel Lighting	76.00%			80 - 120
8 Unmetered Scattered Load	118.74%			80 - 120
9 Standby Power	21.03%			
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(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2018 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2019 and 2020 Price Cap IR models, as necessary. For 2019 and 2020, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

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FIXED/VARIABLE PROPORTION

1.0 INTRODUCTION

This Schedule explains how the proposed rates have been designed in order to collect the requested revenue requirement approved for 2019. The current 2018 and proposed 2019 Tariff of Rates and Charges are provided in Exhibit 8-10-1. Please see Exhibit 8-12-1 for Bill Impact Information.

The Approved Settlement Agreement and Pole Attachment Decision established revenue requirements for the three year period 2016 to 2018. As part of this Application, 2019 and 2020 mid-term adjustments are being implemented. Table 1 below sets out the Base Revenue Requirement and Revenue Requirement to be collected through distribution rates, adjusted for the Pole Attachment Decision and 2019 and 2020 estimated mid-term adjustments. Please see details of the mid-term adjustments in Exhibit 4-2-1 Operating, Maintenance and Administration, and Exhibit 5-1-1 Cost of Capital and Capital Structure. Please see Exhibit 6-1-1 for the compilation of revenue required from distribution rates and calculation of revenue deficiency.

Table 1 – Revenue from Distribution Rates (\$000)¹

	2016	2017	2018	2019	2020
Base Revenue Requirement	163,573	170,733	179,157	184,665	187,834
Transformer Ownership Credit	1,125	1,114	1,109	1,106	1,105
Revenue from distribution rates	164,698	171,847	180,266	185,772	188,939

2.0 FIXED/VARIABLE PROPORTION

The rate design for the fixed/variable split was approved as part of the Approved Settlement Agreement.

¹ Totals may not match due to rounding.

1

2 On April 2, 2015, the OEB released its *Board Policy – A New Distribution Rate Design*
3 *for Residential Electricity Customers* (EB-2012-0410). Hydro Ottawa proposed to have
4 all residential customers on a fixed charge by January 1, 2020. This was approved as
5 part of the Approved Settlement Agreement.

6

7 In addition, Parties agreed that Hydro Ottawa would maintain the fixed and variable
8 ratios that were above the Minimum System with Peak Load Carrying Capability, unless
9 required otherwise by the OEB. In addition, the fixed charge for the General Service >
10 50 kW class was set to \$200, and will be maintained at that level until 2020.

11

12 Lastly, Parties agreed to bring Sentinel Lighting within the OEB-approved ranges by
13 2020.

1 Table 2 sets out Hydro Ottawa's Fixed and Variable Split.

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3

Table 2 – Current and Proposed Fixed/Variable Split

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	2016		2017		2018		2019		2020	
	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %	Fixed %	Variable %
Residential	52%	48%	64%	36%	76%	24%	88%	12%	100%	0%
General Service < 50 kW	24%	76%	24%	76%	25%	75%	25%	75%	25%	75%
General Service 50 to 1,499 kW	22%	78%	21%	79%	20%	80%	20%	80%	20%	80%
General Service 1,500 to 4,999 kW	36%	64%	34%	66%	32%	68%	31%	69%	30%	70%
Large Use	34%	66%	33%	67%	31%	69%	30%	70%	30%	70%
Unmetered Scattered Load	34%	66%	34%	66%	35%	65%	35%	65%	35%	65%
Standby Power	29%	71%	29%	71%	29%	71%	29%	71%	29%	71%
Sentinel Lighting	44%	56%	41%	59%	38%	62%	35%	65%	32%	68%
Street Lighting	43%	57%	43%	57%	43%	57%	43%	57%	43%	57%

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1 Table 3 provides Hydro Ottawa’s current and proposed fixed and variable charges.

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Table 3 – Current and Proposed Fixed and Variable Charges

	2018		2019	
	Fixed \$	Variable \$/kWh or kW	Fixed \$	Variable \$/kWh or kW
Residential	20.51	0.0105	24.21	0.0054
General Service < 50 kW	18.60	0.0238	19.01	0.0245
General Service 50 to 1,499 kW	200.00	4.5851	200.00	4.7491
General Service 1,500 to 4,999 kW	4,193.93	4.1834	4,193.93	4.3407
Large Use	15,231.32	3.9710	15,231.32	4.1251
Unmetered Scattered Load	4.83	0.0235	4.98	0.0240
Standby Power GS 50 to 1,499 kW	138.53	1.8489	142.29	1.8991
Standby Power GS 1,500 to 4,999 kW	138.53	1.6958	142.29	1.7418
Standby Power Large Use	138.53	1.8819	142.29	1.9329
Sentinel Lighting	3.25	13.8285	3.26	14.6151
Street Lighting	0.85	5.9758	0.88	6.2278

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1 Table 4 provides a comparison of current and proposed monthly fixed charges with the
 2 floor and ceiling, as calculated in the cost allocation study.

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4 **Table 4 – 2015 Current and 2019 Proposed Fixed Charge Comparison to Cost**
 5 **Allocation Floor and Ceiling (\$)**

6

Customer Class	Cost Allocation		2015 Rate	2019 Proposed Rate
	Floor	Ceiling		
Residential	4.48	16.38	9.67	24.21
General Service < 50 kW	7.07	24.36	16.72	19.01
General Service 50 to 1,499 kW	40.21	97.47	260.82	200.00
General Service 1,500 to 4,999 kW	164.71	535.93	4,193.93	4,193.93
Large Use	73.78	611.84	15,231.32	15,231.32
Unmetered Scattered Load	-0.03	7.91	4.43	4.98
Standby Power	199.38	257.34	122.41	142.29
Sentinel Lighting	1.78	13.52	2.62	3.26
Street Lighting	0.19	14.89	0.57	0.88

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9 **3.0 TRANSFORMER OWNERSHIP CREDIT**

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11 The Transformer Ownership Credit (“TOC”) is \$0.45/kW for customers who own their
 12 transformers.

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RATE DESIGN POLICY CONSULTATION

On April 2, 2015, the OEB released its *Board Policy – A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410). As part of Hydro Ottawa’s Custom IR Application, it proposed to move Residential customers to a fully fixed charge by January 1, 2020. Parties agreed to this approach in the Approved Settlement Agreement and it was approved by the OEB in its Decision. Please see Exhibit 8-1-1 and Attachment 8-2-A for further information regarding the transition to a fully fixed rate.

Revenue Requirement Workform (RRWF) for 2019 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	308,990
kWh	2,214,984,000

Proposed Residential Class Specific Revenue Requirement ¹	\$ 101,691,990.69
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Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	\$ 20.51
Distribution Volumetric Rate (\$/kWh)	\$ 0.0105

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	20.51	308,990	\$ 76,048,618.80	76.58%
Variable	0.0105	2,214,984,000	\$ 23,257,332.00	23.42%
TOTAL	-	-	\$ 99,305,950.80	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	2
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	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 77,875,851.07	21	\$ 77,865,480.00
Variable	\$ 23,816,139.62	0.0108	\$ 23,921,827.20
TOTAL	\$ 101,691,990.69	-	\$ 101,787,307.20

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	88.29%	\$ 89,783,920.88	\$ 24.21	\$ 89,767,774.80
Variable	11.71%	\$ 11,908,069.81	\$ 0.0054	\$ 11,960,913.60
TOTAL	-	\$ 101,691,990.69	-	\$ 101,728,688.40

Checks ³	
Change in Fixed Rate	\$ 3.21
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$36,697.71 0.04%

Notes:

- The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).
- The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than \$4/year, a distributor may propose an additional transition year.
- Change in fixed rate due to rate design policy should be less than \$4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

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RETAIL TRANSMISSION SERVICE RATES

1.0 INTRODUCTION

The OEB issued *Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates* (last revised June 28, 2012), which outlined information that the Board requires electricity distributors to file to adjust their Retail Transmission Service Rates (“RTSRs”). Subsequently, the OEB also provided a filing Workform which distributors are required to complete and file. Hydro Ottawa has utilized the 2019_RTSR Workform for Electricity Distributors – version 1.2 issued by the OEB on July 12, 2018 to update its 2019 rates. (Please see Attachment 8-3-A).

2.0 PROPOSED RTSR CHARGES FOR 2019

Consistent with the Approved Settlement Agreement, Hydro Ottawa updated RTSRs for its 2019 rates as calculated by the OEB’s RTSR Workform. Currently, the 2017 billing determinants are the most recently reported in the Reporting and Record Keeping Requirements (“RRR”).

Hydro Ottawa has attached the 2019 RTSR Workform in PDF format as part of this Exhibit as Attachment 8-3-A and has also provided a live Excel version.

As part of the Approved Settlement Agreement, RTSRs are to be updated annually from 2017 through 2020, based on OEB-approved adjustments to the Hydro One Uniform Transmission Rates (“UTRs”) using the RTSR Workform.

Given that Hydro One UTRs are not typically approved in time for adjusting Hydro Ottawa’s rates on January 1, the Parties have agreed to set each year’s RTSRs using the previous year’s UTRs. As per the Approved Settlement Agreement, the differences

- 1 from the new yearly rates will be captured in Uniform System of Accounts 1584 – RSVA
- 2 Network and 1586 – RSVA Connection for future disposition.

2019 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0072	2,188,889,238		1.0335	2,262,217,027
Residential	RTSR - Connection	kWh	0.0049	2,188,889,238		1.0335	2,262,217,027
General Service Less Than 50 kW	RTSR - Network	kWh	0.0067	712,368,650		1.0335	736,233,000
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0047	712,368,650		1.0335	736,233,000
General Service 50 to 1,499 kW	RTSR - Network	kW	2.7422	2,907,121,740	6,985,551		
General Service 50 to 1,499 kW	RTSR - Connection	kW	1.9101	2,907,121,740	6,985,551		
General Service 1,500 to 4,999 kW	RTSR - Network	kW	2.8472	753,196,270	1,649,388		
General Service 1,500 to 4,999 kW	RTSR - Connection	kW	2.0414	753,196,270	1,649,388		
Large Use > 5000 kW	RTSR - Network	kW	3.1563	606,156,950	1,100,755		
Large Use > 5000 kW	RTSR - Connection	kW	2.2989	606,156,950	1,100,755		
Unmetered Scattered Load	RTSR - Network	kWh	0.0067	15,230,364		1.0335	15,740,581
Unmetered Scattered Load	RTSR - Connection	kWh	0.0047	15,230,364		1.0335	15,740,581
Sentinel Lighting	RTSR - Network	kW	2.0243	51,051	142		
Sentinel Lighting	RTSR - Connection	kW	1.4190	51,051	142		
Street Lighting	RTSR - Network	kW	2.0345	38,203,631	106,296		
Street Lighting	RTSR - Connection	kW	1.4486	38,203,631	106,296		

2019 RTSR Workform for Electricity Distributors

Uniform Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.66	\$ 3.61	\$ 3.61
Line Connection Service Rate	kW	\$	0.87	\$ 0.95	\$ 0.95
Transformation Connection Service Rate	kW	\$	2.02	\$ 2.34	\$ 2.34

Hydro One Sub-Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.1942	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7710	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -

If needed, add extra host here. (II)		Unit	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		Historical 2017	Current 2018	Forecast 2019
	\$			



Ontario Energy Board

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2019 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
 For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,136,860	\$3.66	4,160,908	1,087,748	\$0.87	946,341	848,417	\$2.02	1,713,802	\$ 2,660,143
February	1,096,423	\$3.66	4,012,908	1,104,665	\$0.87	961,059	826,309	\$2.02	1,669,144	\$ 2,630,203
March	1,033,711	\$3.66	3,783,382	1,064,220	\$0.87	925,871	821,084	\$2.02	1,658,590	\$ 2,584,461
April	915,205	\$3.66	3,349,650	902,594	\$0.87	786,997	697,439	\$2.03	1,412,867	\$ 2,199,864
May	1,090,675	\$3.66	3,991,871	1,055,778	\$0.87	918,527	795,710	\$2.02	1,607,334	\$ 2,525,861
June	1,282,127	\$3.66	4,692,585	1,247,413	\$0.87	1,085,249	959,991	\$2.02	1,939,182	\$ 3,024,431
July	1,141,223	\$3.66	4,176,876	1,186,537	\$0.87	1,032,287	881,830	\$2.02	1,781,297	\$ 2,813,584
August	1,190,589	\$3.66	4,357,556	1,184,128	\$0.87	1,030,191	890,870	\$2.02	1,799,557	\$ 2,829,749
September	1,293,444	\$3.66	4,734,005	1,228,077	\$0.88	1,080,419	944,243	\$2.04	1,925,397	\$ 3,005,816
October	922,447	\$3.66	3,376,156	919,807	\$0.87	800,232	736,724	\$2.02	1,488,182	\$ 2,288,415
November	1,051,724	\$2.04	2,147,690	1,004,242	\$0.99	993,680	793,054	\$3.30	2,614,475	\$ 3,608,155
December	1,171,569	\$3.52	4,123,923	1,170,885	\$0.88	1,030,379	895,877	\$2.13	1,908,218	\$ 2,938,597
Total	13,325,997	\$ 3.52	\$ 46,907,509	13,156,094	\$ 0.88	\$ 11,591,233	10,091,548	\$ 2.13	\$ 21,518,045	\$ 33,109,278

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	38,503	\$3.19	\$ 122,987	4,304	\$0.77	\$ 3,318	40,235	\$1.75	\$ 70,384	\$ 73,702
February	39,712	\$3.19	\$ 126,848	3,883	\$0.77	\$ 2,994	38,940	\$1.75	\$ 68,118	\$ 71,112
March	38,639	\$3.19	\$ 123,422	4,079	\$0.77	\$ 3,145	40,287	\$1.75	\$ 70,474	\$ 73,618
April	34,127	\$3.19	\$ 109,008	3,465	\$0.77	\$ 2,672	34,382	\$1.75	\$ 60,145	\$ 62,816
May	34,712	\$3.19	\$ 110,876	628	\$0.77	\$ 484	34,111	\$1.75	\$ 59,671	\$ 60,155
June	46,954	\$3.19	\$ 149,981	744	\$0.77	\$ 574	46,250	\$1.75	\$ 80,905	\$ 81,478
July	42,313	\$3.19	\$ 135,156	3,716	\$0.77	\$ 2,865	41,611	\$1.75	\$ 72,790	\$ 75,655
August	41,705	\$3.19	\$ 133,214	3,689	\$0.77	\$ 2,844	40,975	\$1.75	\$ 71,678	\$ 74,523
September	47,106	\$3.19	\$ 150,465	3,721	\$0.77	\$ 2,869	46,575	\$1.75	\$ 81,474	\$ 84,343
October	36,196	\$3.19	\$ 115,618	4,714	\$0.77	\$ 3,634	35,623	\$1.75	\$ 62,315	\$ 65,949
November	40,811	\$3.19	\$ 130,360	5,409	\$0.77	\$ 4,171	43,988	\$1.75	\$ 76,949	\$ 81,119
December	42,637	\$3.19	\$ 136,190	6,664	\$0.77	\$ 5,138	42,046	\$1.75	\$ 73,551	\$ 78,689
Total	483,415	\$ 3.19	\$ 1,544,125	45,018	\$ 0.77	\$ 34,709	485,023	\$ 1.75	\$ 848,451	\$ 883,160

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



2019 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
 For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line	
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January			\$0.00			\$0.00			\$0.00		\$ -
February			\$0.00			\$0.00			\$0.00		\$ -
March			\$0.00			\$0.00			\$0.00		\$ -
April			\$0.00			\$0.00			\$0.00		\$ -
May			\$0.00			\$0.00			\$0.00		\$ -
June			\$0.00			\$0.00			\$0.00		\$ -
July			\$0.00			\$0.00			\$0.00		\$ -
August			\$0.00			\$0.00			\$0.00		\$ -
September			\$0.00			\$0.00			\$0.00		\$ -
October			\$0.00			\$0.00			\$0.00		\$ -
November			\$0.00			\$0.00			\$0.00		\$ -
December			\$0.00			\$0.00			\$0.00		\$ -
Total		-	\$ -	-		-	\$ -	-		-	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	1,175,363	\$3.64	\$ 4,283,894	1,092,052	\$0.87	\$ 949,659	888,652	\$2.01	\$ 1,784,186	\$ 2,733,845
February	1,136,135	\$3.64	\$ 4,139,756	1,108,548	\$0.87	\$ 964,053	865,249	\$2.01	\$ 1,737,262	\$ 2,701,315
March	1,072,350	\$3.64	\$ 3,906,805	1,068,299	\$0.87	\$ 929,016	861,371	\$2.01	\$ 1,729,063	\$ 2,658,079
April	949,332	\$3.64	\$ 3,458,659	906,059	\$0.87	\$ 789,669	731,821	\$2.01	\$ 1,473,011	\$ 2,262,680
May	1,125,387	\$3.65	\$ 4,102,747	1,056,406	\$0.87	\$ 919,011	829,821	\$2.01	\$ 1,667,005	\$ 2,586,016
June	1,329,081	\$3.64	\$ 4,842,566	1,248,157	\$0.87	\$ 1,085,823	1,006,241	\$2.01	\$ 2,020,086	\$ 3,105,909
July	1,183,536	\$3.64	\$ 4,312,032	1,190,253	\$0.87	\$ 1,035,152	923,441	\$2.01	\$ 1,854,086	\$ 2,889,238
August	1,232,294	\$3.64	\$ 4,490,770	1,187,817	\$0.87	\$ 1,033,036	931,845	\$2.01	\$ 1,871,236	\$ 2,904,271
September	1,340,550	\$3.64	\$ 4,884,470	1,231,798	\$0.88	\$ 1,083,288	990,818	\$2.03	\$ 2,006,871	\$ 3,090,159
October	958,643	\$3.64	\$ 3,491,774	924,521	\$0.87	\$ 803,867	772,347	\$2.01	\$ 1,550,497	\$ 2,354,364
November	1,092,535	\$2.09	\$ 2,278,050	1,009,651	\$0.99	\$ 997,851	837,042	\$3.22	\$ 2,691,423	\$ 3,689,274
December	1,214,206	\$3.51	\$ 4,260,113	1,177,549	\$0.88	\$ 1,035,517	937,923	\$2.11	\$ 1,981,769	\$ 3,017,286
Total	13,809,412	\$ 3.51	\$ 48,451,635	13,201,112	\$ 0.88	\$ 11,625,942	10,576,571	\$ 2.11	\$ 22,366,497	\$ 33,992,438

2019 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,136,860	\$ 3.6100	\$ 4,104,065	1,087,748	\$ 0.9500	\$ 1,033,361	848,417	\$ 2.3400	\$ 1,985,296	\$ 3,018,656
February	1,096,423	\$ 3.6100	\$ 3,958,087	1,104,665	\$ 0.9500	\$ 1,049,432	826,309	\$ 2.3400	\$ 1,933,563	\$ 2,982,995
March	1,033,711	\$ 3.6100	\$ 3,731,697	1,064,220	\$ 0.9500	\$ 1,011,009	821,084	\$ 2.3400	\$ 1,921,337	\$ 2,932,346
April	915,205	\$ 3.6100	\$ 3,303,890	902,594	\$ 0.9500	\$ 857,464	697,439	\$ 2.3400	\$ 1,632,007	\$ 2,489,472
May	1,090,675	\$ 3.6100	\$ 3,937,337	1,055,778	\$ 0.9500	\$ 1,002,989	795,710	\$ 2.3400	\$ 1,861,961	\$ 2,864,951
June	1,282,127	\$ 3.6100	\$ 4,628,478	1,247,413	\$ 0.9500	\$ 1,185,042	959,991	\$ 2.3400	\$ 2,246,379	\$ 3,431,421
July	1,141,223	\$ 3.6100	\$ 4,119,815	1,186,537	\$ 0.9500	\$ 1,127,210	881,830	\$ 2.3400	\$ 2,063,482	\$ 3,190,692
August	1,190,589	\$ 3.6100	\$ 4,298,026	1,184,128	\$ 0.9500	\$ 1,124,922	890,870	\$ 2.3400	\$ 2,084,636	\$ 3,209,557
September	1,293,444	\$ 3.6100	\$ 4,669,333	1,228,077	\$ 0.9500	\$ 1,166,673	944,243	\$ 2.3400	\$ 2,209,529	\$ 3,376,202
October	922,447	\$ 3.6100	\$ 3,330,034	919,807	\$ 0.9500	\$ 873,817	736,724	\$ 2.3400	\$ 1,723,934	\$ 2,597,751
November	1,051,724	\$ 3.6100	\$ 3,796,724	1,004,242	\$ 0.9500	\$ 954,030	793,054	\$ 2.3400	\$ 1,855,746	\$ 2,809,776
December	1,171,569	\$ 3.6100	\$ 4,229,364	1,170,885	\$ 0.9500	\$ 1,112,341	895,877	\$ 2.3400	\$ 2,096,352	\$ 3,208,693
Total	13,325,997	\$ 3.61	\$ 48,106,849	13,156,094	\$ 0.95	\$ 12,498,289	10,091,548	\$ 2.34	\$ 23,614,222	\$ 36,112,512

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	38,503	\$ 3.1942	\$ 122,987	4,304	\$ 0.7710	\$ 3,318	40,235	\$ 1.7493	\$ 70,384	\$ 73,702
February	39,712	\$ 3.1942	\$ 126,848	3,883	\$ 0.7710	\$ 2,994	38,940	\$ 1.7493	\$ 68,118	\$ 71,112
March	38,639	\$ 3.1942	\$ 123,422	4,079	\$ 0.7710	\$ 3,145	40,287	\$ 1.7493	\$ 70,474	\$ 73,618
April	34,127	\$ 3.1942	\$ 109,008	3,465	\$ 0.7710	\$ 2,672	34,382	\$ 1.7493	\$ 60,145	\$ 62,816
May	34,712	\$ 3.1942	\$ 110,876	628	\$ 0.7710	\$ 484	34,111	\$ 1.7493	\$ 59,671	\$ 60,155
June	46,954	\$ 3.1942	\$ 149,981	744	\$ 0.7710	\$ 574	46,250	\$ 1.7493	\$ 80,905	\$ 81,478
July	42,313	\$ 3.1942	\$ 135,156	3,716	\$ 0.7710	\$ 2,865	41,611	\$ 1.7493	\$ 72,790	\$ 75,655
August	41,705	\$ 3.1942	\$ 133,214	3,689	\$ 0.7710	\$ 2,844	40,975	\$ 1.7493	\$ 71,678	\$ 74,523
September	47,106	\$ 3.1942	\$ 150,465	3,721	\$ 0.7710	\$ 2,869	46,575	\$ 1.7493	\$ 81,474	\$ 84,343
October	36,196	\$ 3.1942	\$ 115,618	4,714	\$ 0.7710	\$ 3,634	35,623	\$ 1.7493	\$ 62,315	\$ 65,949
November	40,811	\$ 3.1942	\$ 130,360	5,409	\$ 0.7710	\$ 4,171	43,988	\$ 1.7493	\$ 76,949	\$ 81,119
December	42,637	\$ 3.1942	\$ 136,190	6,664	\$ 0.7710	\$ 5,138	42,046	\$ 1.7493	\$ 73,551	\$ 78,689
Total	483,415	\$ 3.19	\$ 1,544,125	45,018	\$ 0.77	\$ 34,709	485,023	\$ 1.75	\$ 848,451	\$ 883,160

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
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2019 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,175,363	\$3.60	\$ 4,227,051	1,092,052	\$0.95	\$ 1,036,679	888,652	\$2.31	\$ 2,055,679	\$ 3,092,358
February	1,136,135	\$3.60	\$ 4,084,935	1,108,548	\$0.95	\$ 1,052,426	865,249	\$2.31	\$ 2,001,681	\$ 3,054,107
March	1,072,350	\$3.60	\$ 3,855,119	1,068,299	\$0.95	\$ 1,014,154	861,371	\$2.31	\$ 1,991,810	\$ 3,005,964
April	949,332	\$3.60	\$ 3,412,898	906,059	\$0.95	\$ 860,136	731,821	\$2.31	\$ 1,692,152	\$ 2,552,288
May	1,125,387	\$3.60	\$ 4,048,213	1,056,406	\$0.95	\$ 1,003,473	829,821	\$2.32	\$ 1,921,633	\$ 2,925,106
June	1,329,081	\$3.60	\$ 4,778,459	1,248,157	\$0.95	\$ 1,185,616	1,006,241	\$2.31	\$ 2,327,284	\$ 3,512,900
July	1,183,536	\$3.60	\$ 4,254,971	1,190,253	\$0.95	\$ 1,130,075	923,441	\$2.31	\$ 2,136,272	\$ 3,266,347
August	1,232,294	\$3.60	\$ 4,431,240	1,187,817	\$0.95	\$ 1,127,766	931,845	\$2.31	\$ 2,156,314	\$ 3,284,080
September	1,340,550	\$3.60	\$ 4,819,798	1,231,798	\$0.95	\$ 1,169,542	990,818	\$2.31	\$ 2,291,002	\$ 3,460,544
October	958,643	\$3.59	\$ 3,445,652	924,521	\$0.95	\$ 877,451	772,347	\$2.31	\$ 1,786,249	\$ 2,663,700
November	1,092,535	\$3.59	\$ 3,927,083	1,009,651	\$0.95	\$ 958,201	837,042	\$2.31	\$ 1,932,695	\$ 2,890,896
December	1,214,206	\$3.60	\$ 4,365,554	1,177,549	\$0.95	\$ 1,117,479	937,923	\$2.31	\$ 2,169,903	\$ 3,287,382
Total	13,809,412	\$ 3.60	\$ 49,650,974	13,201,112	\$ 0.95	\$ 12,532,998	10,576,571	\$ 2.31	\$ 24,462,674	\$ 36,995,672



2019 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,136,860	\$ 3.6100	\$ 4,104,065	1,087,748	\$ 0.9500	\$ 1,033,361	848,417	\$ 2.3400	\$ 1,985,296	\$ 3,018,656
February	1,096,423	\$ 3.6100	\$ 3,958,087	1,104,665	\$ 0.9500	\$ 1,049,432	826,309	\$ 2.3400	\$ 1,933,563	\$ 2,982,995
March	1,033,711	\$ 3.6100	\$ 3,731,697	1,064,220	\$ 0.9500	\$ 1,011,009	821,084	\$ 2.3400	\$ 1,921,337	\$ 2,932,346
April	915,205	\$ 3.6100	\$ 3,303,890	902,594	\$ 0.9500	\$ 857,464	697,439	\$ 2.3400	\$ 1,632,007	\$ 2,489,472
May	1,090,675	\$ 3.6100	\$ 3,937,337	1,055,778	\$ 0.9500	\$ 1,002,989	795,710	\$ 2.3400	\$ 1,861,961	\$ 2,864,951
June	1,282,127	\$ 3.6100	\$ 4,628,478	1,247,413	\$ 0.9500	\$ 1,185,042	959,991	\$ 2.3400	\$ 2,246,379	\$ 3,431,421
July	1,141,223	\$ 3.6100	\$ 4,119,815	1,186,537	\$ 0.9500	\$ 1,127,210	881,830	\$ 2.3400	\$ 2,063,482	\$ 3,190,692
August	1,190,589	\$ 3.6100	\$ 4,298,026	1,184,128	\$ 0.9500	\$ 1,124,922	890,870	\$ 2.3400	\$ 2,084,636	\$ 3,209,557
September	1,293,444	\$ 3.6100	\$ 4,669,333	1,228,077	\$ 0.9500	\$ 1,166,673	944,243	\$ 2.3400	\$ 2,209,529	\$ 3,376,202
October	922,447	\$ 3.6100	\$ 3,330,034	919,807	\$ 0.9500	\$ 873,817	736,724	\$ 2.3400	\$ 1,723,934	\$ 2,597,751
November	1,051,724	\$ 3.6100	\$ 3,796,724	1,004,242	\$ 0.9500	\$ 954,030	793,054	\$ 2.3400	\$ 1,855,746	\$ 2,809,776
December	1,171,569	\$ 3.6100	\$ 4,229,364	1,170,885	\$ 0.9500	\$ 1,112,341	895,877	\$ 2.3400	\$ 2,096,352	\$ 3,208,693
Total	13,325,997	\$ 3.61	\$ 48,106,849	13,156,094	\$ 0.95	\$ 12,498,289	10,091,548	\$ 2.34	\$ 23,614,222	\$ 36,112,512

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	38,503	\$ 3.1942	\$ 122,987	4,304	\$ 0.7710	\$ 3,318	40,235	\$ 1.7493	\$ 70,384	\$ 73,702
February	39,712	\$ 3.1942	\$ 126,848	3,883	\$ 0.7710	\$ 2,994	38,940	\$ 1.7493	\$ 68,118	\$ 71,112
March	38,639	\$ 3.1942	\$ 123,422	4,079	\$ 0.7710	\$ 3,145	40,287	\$ 1.7493	\$ 70,474	\$ 73,618
April	34,127	\$ 3.1942	\$ 109,008	3,465	\$ 0.7710	\$ 2,672	34,382	\$ 1.7493	\$ 60,145	\$ 62,816
May	34,712	\$ 3.1942	\$ 110,876	628	\$ 0.7710	\$ 484	34,111	\$ 1.7493	\$ 59,671	\$ 60,155
June	46,954	\$ 3.1942	\$ 149,981	744	\$ 0.7710	\$ 574	46,250	\$ 1.7493	\$ 80,905	\$ 81,478
July	42,313	\$ 3.1942	\$ 135,156	3,716	\$ 0.7710	\$ 2,865	41,611	\$ 1.7493	\$ 72,790	\$ 75,655
August	41,705	\$ 3.1942	\$ 133,214	3,689	\$ 0.7710	\$ 2,844	40,975	\$ 1.7493	\$ 71,678	\$ 74,523
September	47,106	\$ 3.1942	\$ 150,465	3,721	\$ 0.7710	\$ 2,869	46,575	\$ 1.7493	\$ 81,474	\$ 84,343
October	36,196	\$ 3.1942	\$ 115,618	4,714	\$ 0.7710	\$ 3,634	35,623	\$ 1.7493	\$ 62,315	\$ 65,949
November	40,811	\$ 3.1942	\$ 130,360	5,409	\$ 0.7710	\$ 4,171	43,988	\$ 1.7493	\$ 76,949	\$ 81,119
December	42,637	\$ 3.1942	\$ 136,190	6,664	\$ 0.7710	\$ 5,138	42,046	\$ 1.7493	\$ 73,551	\$ 78,689
Total	483,415	\$ 3.19	\$ 1,544,125	45,018	\$ 0.77	\$ 34,709	485,023	\$ 1.75	\$ 848,451	\$ 883,160

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Ontario Energy Board

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2019 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,175,363	\$ 3.60	4,227,051	1,092,052	\$ 0.95	1,036,679	888,652	\$ 2.31	2,055,679	\$ 3,092,358
February	1,136,135	\$ 3.60	4,084,935	1,108,548	\$ 0.95	1,052,426	865,249	\$ 2.31	2,001,681	\$ 3,054,107
March	1,072,350	\$ 3.60	3,855,119	1,068,299	\$ 0.95	1,014,154	861,371	\$ 2.31	1,991,810	\$ 3,005,964
April	949,332	\$ 3.60	3,412,898	906,059	\$ 0.95	860,136	731,821	\$ 2.31	1,692,152	\$ 2,552,288
May	1,125,387	\$ 3.60	4,048,213	1,056,406	\$ 0.95	1,003,473	829,821	\$ 2.32	1,921,633	\$ 2,925,106
June	1,329,081	\$ 3.60	4,778,459	1,248,157	\$ 0.95	1,185,616	1,006,241	\$ 2.31	2,327,284	\$ 3,512,900
July	1,183,536	\$ 3.60	4,254,971	1,190,253	\$ 0.95	1,130,075	923,441	\$ 2.31	2,136,272	\$ 3,266,347
August	1,232,294	\$ 3.60	4,431,240	1,187,817	\$ 0.95	1,127,766	931,845	\$ 2.31	2,156,314	\$ 3,284,080
September	1,340,550	\$ 3.60	4,819,798	1,231,798	\$ 0.95	1,169,542	990,818	\$ 2.31	2,291,002	\$ 3,460,544
October	958,643	\$ 3.59	3,445,652	924,521	\$ 0.95	877,451	772,347	\$ 2.31	1,786,249	\$ 2,663,700
November	1,092,535	\$ 3.59	3,927,083	1,009,651	\$ 0.95	958,201	837,042	\$ 2.31	1,932,695	\$ 2,890,896
December	1,214,206	\$ 3.60	4,365,554	1,177,549	\$ 0.95	1,117,479	937,923	\$ 2.31	2,169,903	\$ 3,287,382
Total	13,809,412	\$ 3.60	\$ 49,650,974	13,201,112	\$ 0.95	\$ 12,532,998	10,576,571	\$ 2.31	\$ 24,462,674	\$ 36,995,672

2019 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0072	2,262,217,027		16,287,963	33.3%	16,548,607	0.0073
General Service Less Than 50 kW	RTSR - Network	kWh	0.0067	736,233,000		4,932,761	10.1%	5,011,696	0.0068
General Service 50 to 1,499 kW	RTSR - Network	kW	2.7422		6,985,551	19,155,778	39.2%	19,462,314	2.7861
General Service 1,500 to 4,999 kW	RTSR - Network	kW	2.8472		1,649,388	4,696,138	9.6%	4,771,286	2.8928
Large Use > 5000 kW	RTSR - Network	kW	3.1563		1,100,755	3,474,313	7.1%	3,529,910	3.2068
Unmetered Scattered Load	RTSR - Network	kWh	0.0067	15,740,581		105,462	0.2%	107,150	0.0068
Sentinel Lighting	RTSR - Network	kW	2.0243		142	287	0.0%	292	2.0567
Street Lighting	RTSR - Network	kW	2.0345		106,296	216,259	0.4%	219,720	2.0671

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.0049	2,262,217,027		11,084,863	32.6%	12,056,561	0.0053
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0047	736,233,000		3,460,295	10.2%	3,763,624	0.0051
General Service 50 to 1,499 kW	RTSR - Connection	kW	1.9101		6,985,551	13,343,101	39.2%	14,512,755	2.0775
General Service 1,500 to 4,999 kW	RTSR - Connection	kW	2.0414		1,649,388	3,367,061	9.9%	3,662,217	2.2203
Large Use > 5000 kW	RTSR - Connection	kW	2.2989		1,100,755	2,530,526	7.4%	2,752,351	2.5004
Unmetered Scattered Load	RTSR - Connection	kWh	0.0047	15,740,581		73,981	0.2%	80,466	0.0051
Sentinel Lighting	RTSR - Connection	kW	1.4190		142	292	0.0%	219	1.5434
Street Lighting	RTSR - Connection	kW	1.4486		106,296	153,980	0.5%	167,478	1.5756

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0073	2,262,217,027		16,548,607	33.3%	16,548,607	0.0073
General Service Less Than 50 kW	RTSR - Network	kWh	0.0068	736,233,000		5,011,696	10.1%	5,011,696	0.0068
General Service 50 to 1,499 kW	RTSR - Network	kW	2.7861		6,985,551	19,462,314	39.2%	19,462,314	2.7861
General Service 1,500 to 4,999 kW	RTSR - Network	kW	2.8928		1,649,388	4,771,286	9.6%	4,771,286	2.8928
Large Use > 5000 kW	RTSR - Network	kW	3.2068		1,100,755	3,529,910	7.1%	3,529,910	3.2068
Unmetered Scattered Load	RTSR - Network	kWh	0.0068	15,740,581		107,150	0.2%	107,150	0.0068
Sentinel Lighting	RTSR - Network	kW	2.0567		142	292	0.0%	292	2.0567
Street Lighting	RTSR - Network	kW	2.0671		106,296	219,720	0.4%	219,720	2.0671

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0053	2,262,217,027		12,056,561	32.6%	12,056,561	0.0053
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0051	736,233,000		3,763,624	10.2%	3,763,624	0.0051
General Service 50 to 1,499 kW	RTSR - Connection	kW	2.0775		6,985,551	14,512,755	39.2%	14,512,755	2.0775
General Service 1,500 to 4,999 kW	RTSR - Connection	kW	2.2203		1,649,388	3,662,217	9.9%	3,662,217	2.2203
Large Use > 5000 kW	RTSR - Connection	kW	2.5004		1,100,755	2,752,351	7.4%	2,752,351	2.5004
Unmetered Scattered Load	RTSR - Connection	kWh	0.0051	15,740,581		80,466	0.2%	80,466	0.0051
Sentinel Lighting	RTSR - Connection	kW	1.5434		142	219	0.0%	219	1.5434
Street Lighting	RTSR - Connection	kW	1.5756		106,296	167,478	0.5%	167,478	1.5756

RETAIL SERVICE CHARGES

1.0 INTRODUCTION

Retail service charges apply to services provided by a distributor to retailers or customers, with respect to the supply of competitive electricity through retailer contracts. As part of the Approved Settlement Agreement, “The Parties accept the other proposed specific service charges for miscellaneous services, excluding Access to Power Poles, over the 2016 – 2020 period.”¹

Table 1 provides Hydro Ottawa’s approved Retail Service Charges for 2016 through 2020. Hydro Ottawa’s 2019 Retail Service Charges are outlined in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges.

Table 1 – Retail Service Charges (\$)

	2016	2017	2018	2019	2020
Standard Charge	117.00	122.00	129.00	135.00	140.00
Monthly Fixed Charge	24.00	25.00	26.00	27.00	28.00
Monthly Variable Charge	0.60	0.60	0.65	0.65	0.70
Distributor consolidated billing charge	0.35	0.35	0.40	0.40	0.40
Retailer consolidated billing credit	(0.35)	(0.35)	(0.40)	(0.40)	(0.40)
Service Transaction Requests, per request	0.30	0.30	0.30	0.35	0.35
Service Transaction Requests, per process	0.60	0.60	0.65	0.65	0.70

Hydro Ottawa has informed retailers of the approved Retail Service Charges for the 2016 to 2020 period.

¹ Approved Settlement Agreement, p. 44.

1 **WHOLESALE MARKET SERVICE RATES AND CHARGES**

2
3 Hydro Ottawa has used the OEB generic Wholesale Market Service Rates (“WMSRs”)
4 and Charges effective July 1, 2017 in its Proposed Tariff of Rates and Charges, as
5 outlined in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges.

6
7 The WMSR is divided into two components: the Capacity Based Recovery (“CBR”) Rate
8 and the WMSR not including CBR. The current rate for WMSR not including CBR is
9 \$0.0032 per kWh for both Class A and Class B customers.

10
11 Per the OEB’s Decision and Order EB-2015-0294 issued on November 19, 2015, the
12 CBR rate for Class B customers is \$0.0004 per kWh. For Class A customers, the CBR
13 costs are in proportion to the customer’s contribution to peak demand. As a result, each
14 customer has a unique rate. These rates comply with the *Accounting Guidance on*
15 *Capacity Based Recovery* issued by the OEB on July 25, 2016, and with the OEB
16 Supplementary Decision and Order EB-2016-0193, issued on June 16, 2016, for the
17 2016 WMSR and CBR for Class A and Class B customers.

18
19 The Rural or Remote Rate Protection (“RRRP”) charge of \$0.0003 per kWh is uniform
20 among all classes. The Ontario Electricity Support Program (“OESP”) charge has been
21 removed from all ratepayer bills.

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23 Hydro Ottawa will update these rates in accordance with any additional OEB-approved
24 rate changes.

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SMART METERING CHARGE

On March 1, 2018 the OEB issued a Decision and Order (EB-2017-0290) reducing the Smart Metering Charge (“SMC”) from \$0.79 to \$0.57 per month for Residential and General Service < 50 kW customers. Per Board staff guidance in a letter dated March 23, 2018, the approved rate should be levied by electricity distributors effective April 1, 2018.¹

Hydro Ottawa has reflected this charge in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges. The new SMC of \$0.57 per smart meter per month is effective until December 31, 2022 and supersedes the previous SMC which was originally ordered to be in effect until October 31, 2018.

Please see Exhibit 9-1-1 for the impact of the Smart Metering Entity rate change on the Smart Metering Entity Charge Variance Account.

¹ OEB Letter to Licensed Electricity Distributors re: Updated Guidance on Smart Metering Entity Charge, March 23, 2018.

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SPECIFIC SERVICE CHARGES

1.0 INTRODUCTION

Service charges apply to services that are over and above Hydro Ottawa's standard level of service offerings and may result from a customer's action or inaction. The revenue from these charges offset the total revenue requirement. Hydro Ottawa undertook a review of service charges in preparation of its Custom IR Application. However, recognizing the Board's plan to undertake a review of all Specific Service Charges, Hydro Ottawa requested a modest adjustment as an interim step towards improving business efficiencies and appropriate cost recovery. This included a modest adjustment for inflation between the years 2017 to 2020. Consistent with the Approved Settlement Agreement, some of Hydro Ottawa's service charges will increase during the years 2016 to 2020. As per the Pole Attachment Decision, the Pole Attachment rate will remain constant for the period 2016 to 2020. As per the *Report of the Board on Wireline Pole Attachment Charges* issued on March 22, 2018 (EB-2015-0304), Hydro Ottawa will maintain the current approved charge until the next rebasing application..

Per the Approved Settlement Agreement, the following service charges will be increased as part of this Application. All other service charges will remain at the 2018 approved rate.

- i. FIT ERF Monthly Account Management Charge;
- ii. HCI, RESOP, Other ERF Monthly Account Management Charge;
- iii. Special Billing Service, per hour;
- iv. Interval Meter – Field Reading;
- v. High Bill Investigation – If billing is correct;
- vi. Temporary Service Install & Remove – overhead – no transformer;
- vii. Temporary Service Install & Remove – underground – no transformer;
- viii. Temporary Service Install & Remove – overhead – with transformer;
- ix. ERF Administration Charge – Without Account Set Up (One Time);
- x. ERF Administration Charge – With Account Set Up (One Time);

- 1 xi. Standard Charge, per retailer (“/ retailer”);
- 2 xii. Monthly Fixed Charge, / retailer; and
- 3 xiii. Service Transaction Requests (“STR”) Fee, per process.

4

5 **2.0 SUMMARY OF REVISED AND NEW SERVICE CHARGES**

6

7 As per the Approved Settlement Agreement and the Pole Attachment Decision, Table 1
8 reflects Hydro Ottawa’s approved new and revised service charges for the years 2016
9 through 2020. The service charges are included in Hydro Ottawa’s tariff sheet, as
10 presented in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges.

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1 **Table 1 – Summary of Approved New and Revised Service Charges**

	2016	2017	2018	2019	2020
MONTHLY RATES AND CHARGES					
Micro-FIT and Micro-Net-Metering ERF	\$18.00	\$18.00	\$19.00	\$19.00	\$19.00
FIT ERF	\$119.00	\$121.00	\$124.00	\$126.00	\$129.00
HCI, RESOP, Other ERF	\$259.00	\$264.00	\$270.00	\$276.00	\$281.00
SPECIFIC SERVICE CHARGES					
Customer Administration					
Special Billing Service, per hour	\$95.00	\$97.00	\$100.00	\$102.00	\$104.00
Disconnect/Reconnect at Meter:					
Regular Hours	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
After Regular Hours	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00
Interval Meter – Field Reading	\$347.00	\$355.00	\$362.00	\$370.00	\$378.00
High Bill Investigation – If Billing is Correct	\$213.00	\$218.00	\$222.00	\$227.00	\$232.00
Other					
Temporary Service Install & Remove:					
Overhead – No Transformer	\$797.00	\$813.00	\$830.00	\$848.00	\$866.00
Underground – No Transformer	\$1,156.00	\$1,180.00	\$1,205.00	\$1,230.00	\$1,256.00
Overhead – With Transformer	\$2,840.00	\$2,900.00	\$2,961.00	\$3,023.00	\$3,087.00
Specific Charge for Access to the Power Poles	\$53.00	\$53.00	\$53.00	\$53.00	\$53.00
Dry Core Transformer Charge – Demand	Attachment 8-7-A	Attachment 8-7-A	Attachment 8-7-A	Attachment 8-7-A	Attachment 8-7-A
ERF Administration Charge:					
Without Account Set Up (one time)	\$127.00	\$130.00	\$133.00	\$135.00	\$138.00
With Account Set Up (one time)	\$157.00	\$160.00	\$163.00	\$165.00	\$168.00
RETAIL SERVICE CHARGES					
Standard Charge / retailer	\$117.00	\$122.00	\$129.00	\$135.00	\$140.00
Monthly Fixed Charge / retailer	\$24.00	\$25.00	\$26.00	\$27.00	\$28.00
Monthly Variable Charge / cust / retailer	\$0.60	\$0.60	\$0.65	\$0.65	\$0.70
DCB / cust / retailer	\$0.35	\$0.35	\$0.40	\$0.40	\$0.40
RCB / cust / retailer	-\$0.35	-\$0.35	-\$0.40	-\$0.40	-\$0.40
STR Fee, per request	\$0.30	\$0.30	\$0.30	\$0.35	\$0.35
STR Fee, per process	\$0.60	\$0.60	\$0.65	\$0.65	\$0.70

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1 **3.0 REVISED SERVICE CHARGES**

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3 Hydro Ottawa is proposing to revise the Dry Core Transformer charges.

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5 **3.1 Dry Core Transformers**

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7 The Dry Core Transformer charge is applied to recover energy lost in the operation of a
8 dry core transformer. A specific charge is calculated for each transformer size. As per
9 the Approved Settlement Agreement, Hydro Ottawa will adjust the Dry Core charges on
10 an annual basis to reflect any related changes in the Regulated Price Plan and Hydro
11 One rates. The updated rates for 2019 are outlined in Attachment 8-10-A Proposed
12 Tariff of Rates and Charges.

DRAFT - TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2018-0044

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh**	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.2543	\$ 0.0869		\$ 4.4550	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.84	\$ 7.90	\$ 8.74	\$ 0.72	\$ 9.46
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.13	\$ 10.53	\$ 11.66	\$ 0.95	\$ 12.61
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.44	\$ 13.25	\$ 14.68	\$ 1.22	\$ 15.90
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.91	\$ 18.26	\$ 20.17	\$ 1.62	\$ 21.80
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.31	\$ 21.23	\$ 23.54	\$ 1.96	\$ 25.49
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 3.05	\$ 27.94	\$ 30.99	\$ 2.59	\$ 33.58
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.80	\$ 34.65	\$ 38.45	\$ 3.22	\$ 41.67
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 4.07	\$ 37.09	\$ 41.15	\$ 3.45	\$ 44.60
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.37	\$ 39.86	\$ 44.23	\$ 3.70	\$ 47.93
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.67	\$ 42.63	\$ 47.30	\$ 3.96	\$ 51.26
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.68	\$ 6.50	\$ 7.17	\$ 0.57	\$ 7.75
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.69	\$ 15.80	\$ 17.48	\$ 1.43	\$ 18.92
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.25	\$ 21.06	\$ 23.31	\$ 1.91	\$ 25.22
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.32	\$ 31.42	\$ 34.74	\$ 2.82	\$ 37.56
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 4.02	\$ 37.11	\$ 41.13	\$ 3.41	\$ 44.55
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 5.04	\$ 47.30	\$ 52.34	\$ 4.27	\$ 56.61
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 6.11	\$ 57.66	\$ 63.77	\$ 5.18	\$ 68.95
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.60	\$ 120.61	\$ 132.21	\$ 9.83	\$ 142.04
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 15.20	\$ 152.88	\$ 168.08	\$ 12.89	\$ 180.96
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 17.06	\$ 172.76	\$ 189.81	\$ 14.46	\$ 204.27
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 22.80	\$ 229.32	\$ 252.12	\$ 19.33	\$ 271.45
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 27.19	\$ 274.68	\$ 301.86	\$ 23.05	\$ 324.92
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 32.65	\$ 330.39	\$ 363.04	\$ 27.68	\$ 390.73
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 38.50	\$ 390.87	\$ 429.37	\$ 32.65	\$ 462.02
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 47.29	\$ 481.58	\$ 528.87	\$ 40.09	\$ 568.96
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 54.32	\$ 556.33	\$ 610.65	\$ 46.06	\$ 656.71

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

Average load factor = 0.46 average loss factor = 0.2489

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

** Cost of Energy and Wholesale Market per kWh contains May 1, 2018 RPP Tiered Pricing, WMRS and OESP Pricing to be effective May 1, 2018

LOW VOLTAGE SERVICE RATES

1.0 INTRODUCTION

Hydro Ottawa receives low voltage (“LV”) charges from Hydro One for a number of Shared Distribution Stations, Specific Lines and Shared Lines. The OEB’s Decision dated March 21, 2006 (EB-2005-0529) determined that it was appropriate for an embedded electricity distributor, or a distributor with embedded distribution points (such as Hydro Ottawa), to establish and maintain a variance account for LV charges from its host distributor.

In a June 13, 2006 memo, the OEB notified electricity distributors that the following accounts had been added to the Uniform System of Accounts (“USofA”): Account 4750, Charges – LV; Account 4075, Billed – LV; and Account 1550, LV Variance Account. As a result, effective May 1, 2006, Account 1550 has been used to record the net of the amounts recorded in Accounts 4750 (amount charged by Hydro One for LV services) and 4075 (amount customers are billed for LV services). In 2008, Hydro Ottawa removed the LV charges from the distribution revenue requirement and proposed that a separate charge be calculated to recover the LV charges from the customer. These separate charges were approved by the Board as part of the EB-2007-0713 Decision, issued on March 17, 2008. The current LV rates are shown below in Table 1.

Table 1 – LV Charges as of January 1, 2018

Class	Per	LV Charge
Residential	kWh	\$0.00006
General Service < 50 kW	kWh	\$0.00006
General Service 50 to 1,499 kW	kW	\$0.02399
General Service 1,500 to 4,999 kW	kW	\$0.02564
Large Use (> 5000 kW)	kW	\$0.02887
Unmetered Scattered Load	kWh	\$0.00006
Sentinel Lighting	kW	\$0.01782
Street Lighting	kW	\$0.01819

1 **2.0 PROPOSED LV CHARGES FOR 2019**

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3 As part of the Approved Settlement Agreement, the Parties accepted Hydro Ottawa's
4 proposed LV rates and agreed that they should be updated annually.

5

6 The LV charge has been allocated to the customer classes based on the class
7 percentage of Retail Transmission Connection dollars (using 2019 proposed rates), as
8 shown in Table 2. Hydro Ottawa used its 2018 LV forecast of \$428,000, excluding rate
9 riders for LV, in the calculations of the LV charges for the customer classes shown in
10 Table 2.

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Table 2 – 2019 Calculation of LV Charge

	A	B	C	D	E	F
	2019 Retail Transmission Connection Rate (\$/kWh/kW)	2019 Charge Determinant (kWh or kW)	A * B Basis for Allocation	Allocation %	Allocated \$	E / B 2019 Rate /kWh or kW
Residential	\$0.0053	2,214,984,000	\$11,739,415	31.91%	\$136,558	\$0.00006
General Service < 50 kW	\$0.0051	704,193,000	\$3,591,384	9.76%	\$41,777	\$0.00006
General Service 50 to 1,499 kW	\$2.0775	6,761,930	\$14,048,112	38.18%	\$163,414	\$0.02417
General Service 1,500 to 4,999 kW	\$2.2203	1,957,009	\$4,345,147	11.81%	\$50,545	\$0.02583
Large Use (> 5000 kW)	\$2.5004	1,115,702	\$2,789,701	7.58%	\$32,451	\$0.02909
Unmetered Scattered Load	\$0.0051	16,772,000	\$85,537	0.23%	\$995	\$0.00006
Sentinel Lighting	\$1.5434	216	\$333	0.00%	\$4	\$0.01795
Street Lighting	\$1.5756	123,144	\$194,026	0.53%	\$2,257	\$0.01833
TOTAL			\$36,793,657		\$428,000	

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LOSS ADJUSTMENT FACTORS

1.0 DISTRIBUTION LOSSES

Table 1 below provides losses as a percentage of purchases for the five years 2010 to 2014, as presented in Hydro Ottawa’s Custom IR Application. Hydro Ottawa’s losses had not been greater than 5% in the years presented (i.e. 2010 to 2014). Hydro Ottawa contains no distributors embedded in its area and is not an embedded distributor itself. However, Hydro Ottawa does have a number of delivery points embedded in Hydro One’s service territory.

Table 1 – Losses as a Percentage of Purchases for 2010-2014

	2010	2011	2012	2013	2014
Electricity Purchases (MWh)	7,839,865	7,853,159	7,856,204	7,722,152	7,636,154
Electricity Sales (MWh)	7,594,977	7,607,711	7,570,226	7,519,454	7,425,541
Losses (MWh)	244,888	245,447	285,978	202,698	210,614
Losses %	3.12%	3.13%	3.64%	2.62%	2.76%

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2.0 LOSS ADJUSTMENT FACTORS

As part of the Approved Settlement Agreement, the following loss factors will remain constant from 2016 through 2020:

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

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

2

3 Hydro Ottawa's approved 2018 tariff of rates and charges and proposed 2019 tariff of
4 rates and charges are provided as Attachment 8-10-A.

5

6 Attachment 8-10-A is included as a PDF to this Exhibit, as well as in Excel format.

Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

Quick Link

Ontario Energy Board's 2019 Electricity
Distribution Rates Webpage

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2018-0044 (Year 2019)
Name of Contact and Title	Gregory Van Dusen Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com
We are applying for rates effective	January-01-19
Rate-Setting Method	Custom IR
Please indicate in which Rate Year the Group 1 accounts were last cleared ¹	2016
Please indicate the last Cost of Service Re-Basing Year	2016

Legend

Pale green cells represent input cells.



Tariff Schedule and Bill Impacts Model

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0052

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.51
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0105
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0238
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.5851
Low Voltage Service Rate	\$/kW	0.02399
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.1665)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3381)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7422
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9101

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

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

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.1834
Low Voltage Service Rate	\$/kW	0.02564
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.1847)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3761)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8472
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0414

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.9710
Low Voltage Service Rate	\$/kW	0.02887
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.2185)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4451)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1563
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2989

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.83
Distribution Volumetric Rate	\$/kWh	0.0235
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kWh	(0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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



Tariff Schedule and Bill Impacts Model

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.25
Distribution Volumetric Rate	\$/kW	13.8285
Low Voltage Service Rate	\$/kW	0.01782
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.0878)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1789)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4190

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.85
Distribution Volumetric Rate	\$/kW	5.9758
Low Voltage Service Rate	\$/kW	0.01819
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 - Applicable only for Non-RPP Customers	\$/kWh	(0.0007)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018	\$/kW	(0.1404)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2018 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2861)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0345
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4486

MONTHLY RATES AND CHARGES - Regulatory Component

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



Tariff Schedule and Bill Impacts Model

MICROFIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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Tariff Schedule and Bill Impacts Model

FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	124.00
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Tariff Schedule and Bill Impacts Model

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	270.00
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Tariff Schedule and Bill Impacts Model

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00

Other

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



Tariff Schedule and Bill Impacts Model

RETAIL SERVICE CHARGES (if applicable)

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

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

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

LOSS FACTORS

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

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



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

Update the following rates if an OEB Decision has been issued at the time of completing this application

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

Time-of-Use RPP Prices

As of	May 1, 2018	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0940
On-Peak	\$/kWh	0.1320

Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0000
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Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.57
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Tariff Schedule and Bill Impacts Model **(2019 Cost of Service Filers)**

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.21
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kWh	(0.0011)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.01
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0245
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kWh	(0.0011)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
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EB-2018-0044 (Year 2019)

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.7491
Low Voltage Service Rate	\$/kW	0.02417
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.1465)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kW	(0.4420)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kW	2.7861
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0775

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0044 (Year 2019)

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

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	4.3407
Low Voltage Service Rate	\$/kW	0.02583
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.1604)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kW	(0.4909)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kW	2.8928
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2203

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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EB-2018-0044 (Year 2019)

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	4.1251
Low Voltage Service Rate	\$/kW	0.02909
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.1857)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kW	(0.5809)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kW	3.2068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5004

MONTHLY RATES AND CHARGES - Regulatory Component

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

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.98
Distribution Volumetric Rate	\$/kWh	0.0240
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	(0.0003)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

Service Charge	\$	142.29
General Service 50 TO 1,4999 kW customer	\$/kW	1.8991
General Service 1,500 TO 4,999 kW customer	\$/kW	1.7418
General Service Large User kW customer	\$/kW	1.9329

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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.26
Distribution Volumetric Rate	\$/kW	14.6151
Low Voltage Service Rate	\$/kW	0.01795
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.0774)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kW	(0.2334)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0567
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5434

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.88
Distribution Volumetric Rate	\$/kW	6.2278
Low Voltage Service Rate	\$/kW	0.01833
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	(0.1241)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019	\$/kW	(0.3743)
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019	\$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	\$/kW	2.0671
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5756

MONTHLY RATES AND CHARGES - Regulatory Component

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

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MICROFIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.00
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FIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	126.00
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HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	276.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Account certificate	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	\$	102.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed payment charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Disconnect/reconnect at meter - regular hours (under account administration - new account)	\$	65.00
Disconnect/reconnect at meter - after regular hours (under account administration - new account)	\$	185.00
Interval meter - field reading	\$	370.00
High bill investigation - if billing is correct	\$	227.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	848.00
Temporary service - install & remove - underground - no transformer	\$	1,230.00
Temporary service - install & remove - overhead - with transformer	\$	3,023.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	53.00
Dry core transformer distribution charge		Per Attached Table
Energy resource facility administration charge - without account set up (one time)	\$	135.00
Energy resource facility administration charge - with account set up (one time)	\$	165.00

Hydro Ottawa Limited
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RETAIL SERVICE CHARGES (if applicable)

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

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

	\$	135.00
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer		
Monthly fixed charge, per retailer	\$	27.00
Monthly variable charge, per customer, per retailer	\$/cust.	0.65
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.40
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.40)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.35
Processing fee, per request, applied to the requesting party	\$	0.65
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

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

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Dry Core Transformer Charges

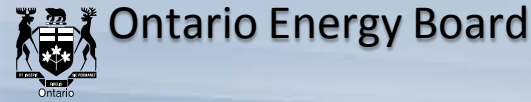
Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh**	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$ 5.2543	\$ 0.0869		\$ 4.4550	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.84	\$ 7.90	\$ 8.74	\$ 0.72	\$ 9.46
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.13	\$ 10.53	\$ 11.66	\$ 0.95	\$ 12.61
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.44	\$ 13.25	\$ 14.68	\$ 1.22	\$ 15.90
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.91	\$ 18.26	\$ 20.17	\$ 1.62	\$ 21.80
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.31	\$ 21.23	\$ 23.54	\$ 1.96	\$ 25.49
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 3.05	\$ 27.94	\$ 30.99	\$ 2.59	\$ 33.58
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.80	\$ 34.65	\$ 38.45	\$ 3.22	\$ 41.67
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 4.07	\$ 37.09	\$ 41.15	\$ 3.45	\$ 44.60
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.37	\$ 39.86	\$ 44.23	\$ 3.70	\$ 47.93
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.67	\$ 42.63	\$ 47.30	\$ 3.96	\$ 51.26
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.68	\$ 6.50	\$ 7.17	\$ 0.57	\$ 7.75
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.69	\$ 15.80	\$ 17.48	\$ 1.43	\$ 18.92
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.25	\$ 21.06	\$ 23.31	\$ 1.91	\$ 25.22
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.32	\$ 31.42	\$ 34.74	\$ 2.82	\$ 37.56
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 4.02	\$ 37.11	\$ 41.13	\$ 3.41	\$ 44.55
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 5.04	\$ 47.30	\$ 52.34	\$ 4.27	\$ 56.61
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 6.11	\$ 57.66	\$ 63.77	\$ 5.18	\$ 68.95
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.60	\$ 120.61	\$ 132.21	\$ 9.83	\$ 142.04
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 15.20	\$ 152.88	\$ 168.08	\$ 12.89	\$ 180.96
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 17.06	\$ 172.76	\$ 189.81	\$ 14.46	\$ 204.27
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 22.80	\$ 229.32	\$ 252.12	\$ 19.33	\$ 271.45
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 27.19	\$ 274.68	\$ 301.86	\$ 23.05	\$ 324.92
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 32.65	\$ 330.39	\$ 363.04	\$ 27.68	\$ 390.73
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 38.50	\$ 390.87	\$ 429.37	\$ 32.65	\$ 462.02
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 47.29	\$ 481.58	\$ 528.87	\$ 40.09	\$ 568.96
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 54.32	\$ 556.33	\$ 610.65	\$ 46.06	\$ 656.71

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

Average load factor = 0.46 average loss factor = 0.2489

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

** Cost of Energy and Wholesale Market per kWh contains May 1, 2018 RPP Tiered Pricing, WMRS and OESP Pricing to be effective May 1, 2018



Tariff Schedule and Bill Impacts Model (2019 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of \$0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

 Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand- Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	750		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	2,000		N/A	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	51,000	50	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	1,277,500	2,500	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0062	1.0062	4,000,000	7,500	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	470		N/A	1
STANDBY POWER SERVICE CLASSIFICATION								
SENTINEL LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0335	1.0335	94	0	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0335	1.0335	150	1	DEMAND	1
FIT SERVICE CLASSIFICATION								
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION								
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	232		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	640		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	800		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		N/A	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	15,000		N/A	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	127,750	250	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0335	1.0335	1,277,500	4,000	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0062	1.0062	4,000,000	10,000	DEMAND	

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ (0.13)	-0.4%	\$ (0.35)	-1.2%	\$ 0.04	0.1%	\$ 0.04	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 1.81	2.7%	\$ 1.21	1.7%	\$ 2.24	2.4%	\$ 2.36	0.8%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 8.20	1.9%	\$ 80.51	21.8%	\$ 91.08	15.1%	\$ 102.92	1.4%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 393.25	2.7%	\$ 2,083.73	16.8%	\$ 2,644.98	10.7%	\$ 2,988.82	1.5%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 1,155.75	2.6%	\$ 6,384.90	17.0%	\$ 8,274.90	10.6%	\$ 9,350.64	1.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	\$ 0.38	2.4%	\$ 0.29	1.7%	\$ 0.53	2.4%	\$ 0.60	0.8%
STANDBY POWER SERVICE CLASSIFICATION -									
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	\$ 0.32	3.7%	\$ 0.31	3.4%	\$ 0.37	3.6%	\$ 0.42	2.0%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kw	\$ 0.28	4.1%	\$ 0.21	3.1%	\$ 0.37	3.6%	\$ 0.42	1.6%
FIT SERVICE CLASSIFICATION -									
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 2.52	11.0%	\$ 2.45	10.2%	\$ 2.57	9.6%	\$ 2.70	5.5%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ 0.44	1.6%	\$ 0.24	0.8%	\$ 0.57	1.6%	\$ 0.60	0.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ (0.38)	-1.3%	\$ (0.62)	-2.0%	\$ (0.21)	-0.5%	\$ (0.22)	-0.2%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	\$ (1.40)	-4.5%	\$ (1.70)	-5.1%	\$ (1.18)	-2.6%	\$ (1.24)	-0.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 1.11	2.6%	\$ 0.81	1.8%	\$ 1.33	2.4%	\$ 1.39	0.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	\$ 10.91	2.9%	\$ 6.41	1.8%	\$ 14.16	2.6%	\$ 14.87	0.8%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 41.00	3.0%	\$ 211.70	18.6%	\$ 264.52	11.5%	\$ 298.91	1.5%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 629.20	3.0%	\$ 2,184.21	12.2%	\$ 3,082.21	8.2%	\$ 3,482.90	1.6%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	\$ 1,541.00	2.8%	\$ 6,513.20	14.2%	\$ 9,033.20	9.0%	\$ 10,207.52	1.6%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.51	1	\$ 20.51	\$ 24.21	1	\$ 24.21	\$ 3.70	18.04%
Distribution Volumetric Rate	\$ 0.0105	750	\$ 7.88	\$ 0.0054	750	\$ 4.05	\$ (3.83)	-48.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 28.39			\$ 28.26	\$ (0.13)	-0.44%
Line Losses on Cost of Power	\$ 0.0820	25	\$ 2.06	\$ 0.0820	25	\$ 2.06	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	750	\$ (0.90)	\$ 0.0015	750	\$ (1.13)	\$ (0.23)	25.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	775	\$ 0.05	\$ 0.00006	775	\$ 0.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.16			\$ 29.81	\$ (0.35)	-1.16%
RTSR - Network	\$ 0.0072	775	\$ 5.58	\$ 0.0073	775	\$ 5.66	\$ 0.08	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	775	\$ 3.80	\$ 0.0053	775	\$ 4.11	\$ 0.31	8.16%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39.54			\$ 39.58	\$ 0.04	0.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	775	\$ 2.79	\$ 0.0036	775	\$ 2.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	775	\$ 0.23	\$ 0.0003	775	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 104.31			\$ 104.34	\$ 0.04	0.04%
HST	13%		\$ 13.56	13%		\$ 13.56	\$ 0.00	0.04%
8% Rebate	8%		\$ (8.34)	8%		\$ (8.35)	\$ (0.00)	
Total Bill on TOU			\$ 109.52			\$ 109.56	\$ 0.04	0.04%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.60	1	\$ 18.60	\$ 19.01	1	\$ 19.01	\$ 0.41	2.20%
Distribution Volumetric Rate	\$ 0.0238	2000	\$ 47.60	\$ 0.0245	2000	\$ 49.00	\$ 1.40	2.94%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 66.20			\$ 68.01	\$ 1.81	2.73%
Line Losses on Cost of Power	\$ 0.0820	67	\$ 5.49	\$ 0.0820	67	\$ 5.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0012	2,000	\$ (2.40)	-\$ 0.0015	2,000	\$ (3.00)	\$ (0.60)	25.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	2,067	\$ 0.12	\$ 0.00006	2,067	\$ 0.12	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 69.99			\$ 71.20	\$ 1.21	1.73%
RTSR - Network	\$ 0.0067	2,067	\$ 13.85	\$ 0.0068	2,067	\$ 14.06	\$ 0.21	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	2,067	\$ 9.71	\$ 0.0051	2,067	\$ 10.54	\$ 0.83	8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 93.55			\$ 95.79	\$ 2.24	2.40%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,067	\$ 7.44	\$ 0.0036	2,067	\$ 7.44	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,067	\$ 0.62	\$ 0.0003	2,067	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 265.84			\$ 268.09	\$ 2.24	0.84%
HST	13%		\$ 34.56	13%		\$ 34.85	\$ 0.29	0.84%
8% Rebate	8%		\$ (21.27)	8%		\$ (21.45)	\$ (0.18)	
Total Bill on TOU			\$ 279.13			\$ 281.49	\$ 2.36	0.84%

Customer Class:	GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	51,000	kWh
Demand	50	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.5851	50	\$ 229.26	\$ 4.7491	50	\$ 237.46	\$ 8.20	3.58%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 429.26			\$ 437.46	\$ 8.20	1.91%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.5046	50	\$ (25.23)	-\$ 0.5885	50	\$ (29.43)	\$ (4.20)	16.63%
CBR Class B Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	51,000	\$ (35.70)	\$ 0.0008	51,000	\$ 40.80	\$ 76.50	-214.29%
Low Voltage Service Charge	\$ 0.02399	50	\$ 1.20	\$ 0.02417	50	\$ 1.21	\$ 0.01	0.75%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 369.52			\$ 450.04	\$ 80.51	21.79%
RTSR - Network	\$ 2.7422	50	\$ 137.11	\$ 2.7861	50	\$ 139.31	\$ 2.19	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9101	50	\$ 95.51	\$ 2.0775	50	\$ 103.88	\$ 8.37	8.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 602.14			\$ 693.22	\$ 91.08	15.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	52,709	\$ 189.75	\$ 0.0036	52,709	\$ 189.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	52,709	\$ 15.81	\$ 0.0003	52,709	\$ 15.81	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	52,709	\$ 5,803.21	\$ 0.1101	52,709	\$ 5,803.21	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,611.16			\$ 6,702.24	\$ 91.08	1.38%
HST	13%		\$ 859.45	13%		\$ 871.29	\$ 11.84	1.38%
Total Bill on Average IESO Wholesale Market Price			\$ 7,470.61			\$ 7,573.53	\$ 102.92	1.38%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4,193.93	1	\$ 4,193.93	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.1834	2500	\$ 10,458.50	\$ 4.3407	2500	\$ 10,851.75	\$ 393.25	3.76%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2500	\$ -	\$ -	2500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 14,652.43			\$ 15,045.68	\$ 393.25	2.68%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.5608	2,500	\$ (1,402.00)	-\$ 0.6513	2,500	\$ (1,628.25)	\$ (226.25)	16.14%
CBR Class B Rate Riders	\$ -	2,500	\$ -	\$ -	2,500	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	1,277,500	\$ (894.25)	\$ 0.0008	1,277,500	\$ 1,022.00	\$ 1,916.25	-214.29%
Low Voltage Service Charge	\$ 0.02564	2,500	\$ 64.10	\$ 0.02583	2,500	\$ 64.58	\$ 0.48	0.74%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,500	\$ -	\$ -	2,500	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12,420.28			\$ 14,504.01	\$ 2,083.73	16.78%
RTSR - Network	\$ 2.8472	2,500	\$ 7,118.00	\$ 2.8928	2,500	\$ 7,232.00	\$ 114.00	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0414	2,500	\$ 5,103.50	\$ 2.2203	2,500	\$ 5,550.75	\$ 447.25	8.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 24,641.78			\$ 27,286.76	\$ 2,644.98	10.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,320,296	\$ 4,753.07	\$ 0.0036	1,320,296	\$ 4,753.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,320,296	\$ 396.09	\$ 0.0003	1,320,296	\$ 396.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,320,296	\$ 145,364.62	\$ 0.1101	1,320,296	\$ 145,364.62	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 175,155.80			\$ 177,800.78	\$ 2,644.98	1.51%
HST	13%		\$ 22,770.25	13%		\$ 23,114.10	\$ 343.85	1.51%
Total Bill on Average IESO Wholesale Market Price			\$ 197,926.06			\$ 200,914.88	\$ 2,988.82	1.51%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.9710	7500	\$ 29,782.50	\$ 4.1251	7500	\$ 30,938.25	\$ 1,155.75	3.88%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	7500	\$ -	\$ -	7500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 45,013.82			\$ 46,169.57	\$ 1,155.75	2.57%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.6636	7,500	\$ (4,977.00)	-\$ 0.7666	7,500	\$ (5,749.50)	\$ (772.50)	15.52%
CBR Class B Rate Riders	\$ -	7,500	\$ -	\$ -	7,500	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	4,000,000	\$ (2,800.00)	\$ 0.0008	4,000,000	\$ 3,200.00	\$ 6,000.00	-214.29%
Low Voltage Service Charge	\$ 0.02887	7,500	\$ 216.53	\$ 0.02909	7,500	\$ 218.18	\$ 1.65	0.76%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	7,500	\$ -	\$ -	7,500	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 37,453.35			\$ 43,838.25	\$ 6,384.90	17.05%
RTSR - Network	\$ 3.1563	7,500	\$ 23,672.25	\$ 3.2068	7,500	\$ 24,051.00	\$ 378.75	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2989	7,500	\$ 17,241.75	\$ 2.5004	7,500	\$ 18,753.00	\$ 1,511.25	8.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 78,367.35			\$ 86,642.25	\$ 8,274.90	10.56%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	4,024,800	\$ 14,489.28	\$ 0.0036	4,024,800	\$ 14,489.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	4,024,800	\$ 1,207.44	\$ 0.0003	4,024,800	\$ 1,207.44	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	4,024,800	\$ 443,130.48	\$ 0.1101	4,024,800	\$ 443,130.48	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 537,194.80			\$ 545,469.70	\$ 8,274.90	1.54%
HST	13%		\$ 69,835.32	13%		\$ 70,911.06	\$ 1,075.74	1.54%
Total Bill on Average IESO Wholesale Market Price			\$ 607,030.12			\$ 616,380.76	\$ 9,350.64	1.54%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.83	1	\$ 4.83	\$ 4.98	1	\$ 4.98	\$ 0.15	3.11%
Distribution Volumetric Rate	\$ 0.0235	470	\$ 11.05	\$ 0.0240	470	\$ 11.28	\$ 0.23	2.13%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	470	\$ -	\$ -	470	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 15.88			\$ 16.26	\$ 0.38	2.43%
Line Losses on Cost of Power	\$ 0.0820	16	\$ 1.29	\$ 0.0820	16	\$ 1.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0012	470	\$ (0.56)	-\$ 0.0014	470	\$ (0.66)	\$ (0.09)	16.67%
CBR Class B Rate Riders	\$ -	470	\$ -	\$ -	470	\$ -	\$ -	
GA Rate Riders	\$ -	470	\$ -	\$ -	470	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	486	\$ 0.03	\$ 0.00006	486	\$ 0.03	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	470	\$ -	\$ -	470	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 16.63			\$ 16.92	\$ 0.29	1.75%
RTSR - Network	\$ 0.0067	486	\$ 3.25	\$ 0.0068	486	\$ 3.30	\$ 0.05	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	486	\$ 2.28	\$ 0.0051	486	\$ 2.48	\$ 0.19	8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 22.17			\$ 22.70	\$ 0.53	2.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	486	\$ 1.75	\$ 0.0036	486	\$ 1.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	486	\$ 0.15	\$ 0.0003	486	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	306	\$ 19.86	\$ 0.0650	306	\$ 19.86	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	80	\$ 7.51	\$ 0.0940	80	\$ 7.51	\$ -	0.00%
TOU - On Peak	\$ 0.1320	85	\$ 11.17	\$ 0.1320	85	\$ 11.17	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 62.85			\$ 63.38	\$ 0.53	0.85%
HST	13%		\$ 8.17	13%		\$ 8.24	\$ 0.07	0.85%
Total Bill on TOU			\$ 71.02			\$ 71.62	\$ 0.60	0.85%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	94	kWh
Demand	0	kW
Current Loss Factor	1.0335	
Proposed/Approved Loss Factor	1.0335	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.25	1	\$ 3.25	\$ 3.26	1	\$ 3.26	\$ 0.01	0.31%
Distribution Volumetric Rate	\$ 13.8285	0.4	\$ 5.53	\$ 14.6151	0.4	\$ 5.85	\$ 0.31	5.69%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.4	\$ -	\$ -	0.4	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 8.78			\$ 9.11	\$ 0.32	3.70%
Line Losses on Cost of Power	\$ 0.0820	3	\$ 0.26	\$ 0.0820	3	\$ 0.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2667	0	\$ (0.11)	-\$ 0.3108	0	\$ (0.12)	\$ (0.02)	16.54%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	94	\$ -	\$ -	94	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.01782	0	\$ 0.01	\$ 0.01795	0	\$ 0.01	\$ 0.00	0.73%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 8.94			\$ 9.25	\$ 0.31	3.43%
RTSR - Network	\$ 2.0243	0	\$ 0.81	\$ 2.0567	0	\$ 0.82	\$ 0.01	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4190	0	\$ 0.57	\$ 1.5434	0	\$ 0.62	\$ 0.05	8.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 10.32			\$ 10.69	\$ 0.37	3.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	97	\$ 0.35	\$ 0.0036	97	\$ 0.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	97	\$ 0.03	\$ 0.0003	97	\$ 0.03	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	61	\$ 3.97	\$ 0.0650	61	\$ 3.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	16	\$ 1.50	\$ 0.0940	16	\$ 1.50	\$ -	0.00%
TOU - On Peak	\$ 0.1320	17	\$ 2.23	\$ 0.1320	17	\$ 2.23	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 18.65			\$ 19.02	\$ 0.37	1.98%
HST	13%		\$ 2.42	13%		\$ 2.47	\$ 0.05	1.98%
Total Bill on TOU			\$ 21.08			\$ 21.50	\$ 0.42	1.98%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.85	1	\$ 0.85	\$ 0.88	1	\$ 0.88	\$ 0.03	3.53%
Distribution Volumetric Rate	\$ 5.9758	1	\$ 5.98	\$ 6.2278	1	\$ 6.23	\$ 0.25	4.22%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 6.83			\$ 7.11	\$ 0.28	4.13%
Line Losses on Cost of Power	\$ 0.0820	5	\$ 0.41	\$ 0.0820	5	\$ 0.41	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.4265	1	\$ (0.43)	-\$ 0.4984	1	\$ (0.50)	\$ (0.07)	16.86%
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.01819	1	\$ 0.02	\$ 0.01833	1	\$ 0.02	\$ 0.00	0.77%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.83			\$ 7.04	\$ 0.21	3.08%
RTSR - Network	\$ 2.0345	1	\$ 2.03	\$ 2.0671	1	\$ 2.07	\$ 0.03	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4486	1	\$ 1.45	\$ 1.5756	1	\$ 1.58	\$ 0.13	8.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 10.31			\$ 10.68	\$ 0.37	3.59%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	155	\$ 0.56	\$ 0.0036	155	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	155	\$ 0.05	\$ 0.0003	155	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	98	\$ 6.34	\$ 0.0650	98	\$ 6.34	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	26	\$ 2.40	\$ 0.0940	26	\$ 2.40	\$ -	0.00%
TOU - On Peak	\$ 0.1320	27	\$ 3.56	\$ 0.1320	27	\$ 3.56	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 23.47			\$ 23.84	\$ 0.37	1.58%
HST	13%		\$ 3.05	13%		\$ 3.10	\$ 0.05	1.58%
Total Bill on TOU			\$ 26.52			\$ 26.93	\$ 0.42	1.58%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.51	1	\$ 20.51	\$ 24.21	1	\$ 24.21	\$ 3.70	18.04%
Distribution Volumetric Rate	\$ 0.0105	232	\$ 2.44	\$ 0.0054	232	\$ 1.25	\$ (1.18)	-48.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	232	\$ -	\$ -	232	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.95			\$ 25.46	\$ 2.52	10.97%
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.64	\$ 0.0820	8	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	232	\$ (0.28)	\$ 0.0015	232	\$ (0.35)	\$ (0.07)	25.00%
CBR Class B Rate Riders	\$ -	232	\$ -	\$ -	232	\$ -	\$ -	
GA Rate Riders	\$ -	232	\$ -	\$ -	232	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	240	\$ 0.01	\$ 0.00006	240	\$ 0.01	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	232	\$ -	\$ -	232	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 23.89			\$ 26.34	\$ 2.45	10.24%
RTSR - Network	\$ 0.0072	240	\$ 1.73	\$ 0.0073	240	\$ 1.75	\$ 0.02	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	240	\$ 1.17	\$ 0.0053	240	\$ 1.27	\$ 0.10	8.16%
Sub-Total C - Delivery (including Sub-Total B)			\$ 26.79			\$ 29.36	\$ 2.57	9.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	240	\$ 0.86	\$ 0.0036	240	\$ 0.86	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	240	\$ 0.07	\$ 0.0003	240	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	151	\$ 9.80	\$ 0.0650	151	\$ 9.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	39	\$ 3.71	\$ 0.0940	39	\$ 3.71	\$ -	0.00%
TOU - On Peak	\$ 0.1320	42	\$ 5.51	\$ 0.1320	42	\$ 5.51	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 47.00			\$ 49.56	\$ 2.57	5.46%
HST	13%		\$ 6.11	13%		\$ 6.44	\$ 0.33	5.46%
8% Rebate	8%		\$ (3.76)	8%		\$ (3.97)	\$ (0.21)	
Total Bill on TOU			\$ 49.35			\$ 52.04	\$ 2.70	5.46%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.51	1	\$ 20.51	\$ 24.21	1	\$ 24.21	\$ 3.70	18.04%
Distribution Volumetric Rate	\$ 0.0105	640	\$ 6.72	\$ 0.0054	640	\$ 3.46	\$ (3.26)	-48.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	640	\$ -	\$ -	640	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 27.23			\$ 27.67	\$ 0.44	1.60%
Line Losses on Cost of Power	\$ 0.0820	21	\$ 1.76	\$ 0.0820	21	\$ 1.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	640	\$ (0.77)	\$ 0.0015	640	\$ (0.96)	\$ (0.19)	25.00%
CBR Class B Rate Riders	\$ -	640	\$ -	\$ -	640	\$ -	\$ -	
GA Rate Riders	\$ -	640	\$ -	\$ -	640	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	661	\$ 0.04	\$ 0.00006	661	\$ 0.04	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	640	\$ -	\$ -	640	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.83			\$ 29.07	\$ 0.24	0.85%
RTSR - Network	\$ 0.0072	661	\$ 4.76	\$ 0.0073	661	\$ 4.83	\$ 0.07	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	661	\$ 3.24	\$ 0.0053	661	\$ 3.51	\$ 0.26	8.16%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.83			\$ 37.41	\$ 0.57	1.56%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	661	\$ 2.38	\$ 0.0036	661	\$ 2.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	661	\$ 0.20	\$ 0.0003	661	\$ 0.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	416	\$ 27.04	\$ 0.0650	416	\$ 27.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	109	\$ 10.23	\$ 0.0940	109	\$ 10.23	\$ -	0.00%
TOU - On Peak	\$ 0.1320	115	\$ 15.21	\$ 0.1320	115	\$ 15.21	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 92.14			\$ 92.71	\$ 0.57	0.62%
HST	13%		\$ 11.98	13%		\$ 12.05	\$ 0.07	0.62%
8% Rebate	8%		\$ (7.37)	8%		\$ (7.42)	\$ (0.05)	
Total Bill on TOU			\$ 96.74			\$ 97.35	\$ 0.60	0.62%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.51	1	\$ 20.51	\$ 24.21	1	\$ 24.21	\$ 3.70	18.04%
Distribution Volumetric Rate	\$ 0.0105	800	\$ 8.40	\$ 0.0054	800	\$ 4.32	\$ (4.08)	-48.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 28.91			\$ 28.53	\$ (0.38)	-1.31%
Line Losses on Cost of Power	\$ 0.0820	27	\$ 2.20	\$ 0.0820	27	\$ 2.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	800	\$ (0.96)	\$ 0.0015	800	\$ (1.20)	\$ (0.24)	25.00%
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	827	\$ 0.05	\$ 0.00006	827	\$ 0.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.77			\$ 30.15	\$ (0.62)	-2.02%
RTSR - Network	\$ 0.0072	827	\$ 5.95	\$ 0.0073	827	\$ 6.04	\$ 0.08	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	827	\$ 4.05	\$ 0.0053	827	\$ 4.38	\$ 0.33	8.16%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.77			\$ 40.56	\$ (0.21)	-0.51%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	827	\$ 2.98	\$ 0.0036	827	\$ 2.98	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	827	\$ 0.25	\$ 0.0003	827	\$ 0.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	520	\$ 33.80	\$ 0.0650	520	\$ 33.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	136	\$ 12.78	\$ 0.0940	136	\$ 12.78	\$ -	0.00%
TOU - On Peak	\$ 0.1320	144	\$ 19.01	\$ 0.1320	144	\$ 19.01	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 109.84			\$ 109.63	\$ (0.21)	-0.19%
HST	13%		\$ 14.28	13%		\$ 14.25	\$ (0.03)	-0.19%
8% Rebate	8%		\$ (8.79)	8%		\$ (8.77)	\$ 0.02	
Total Bill on TOU			\$ 115.33			\$ 115.11	\$ (0.22)	-0.19%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.51	1	\$ 20.51	\$ 24.21	1	\$ 24.21	\$ 3.70	18.04%
Distribution Volumetric Rate	\$ 0.0105	1000	\$ 10.50	\$ 0.0054	1000	\$ 5.40	\$ (5.10)	-48.57%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.01			\$ 29.61	\$ (1.40)	-4.51%
Line Losses on Cost of Power	\$ 0.0820	34	\$ 2.75	\$ 0.0820	34	\$ 2.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	1,000	\$ (1.20)	\$ 0.0015	1,000	\$ (1.50)	\$ (0.30)	25.00%
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	1,034	\$ 0.06	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.19			\$ 31.49	\$ (1.70)	-5.12%
RTSR - Network	\$ 0.0072	1,034	\$ 7.44	\$ 0.0073	1,034	\$ 7.54	\$ 0.10	1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	1,034	\$ 5.06	\$ 0.0053	1,034	\$ 5.48	\$ 0.41	8.16%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.69			\$ 44.51	\$ (1.18)	-2.59%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,034	\$ 3.72	\$ 0.0036	1,034	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,034	\$ 0.31	\$ 0.0003	1,034	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	170	\$ 15.98	\$ 0.0940	170	\$ 15.98	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 131.96			\$ 130.78	\$ (1.18)	-0.90%
HST	13%		\$ 17.16	13%		\$ 17.00	\$ (0.15)	-0.90%
8% Rebate	8%		\$ (10.56)	8%		\$ (10.46)	\$ 0.09	
Total Bill on TOU			\$ 138.56			\$ 137.32	\$ (1.24)	-0.90%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.60	1	\$ 18.60	\$ 19.01	1	\$ 19.01	\$ 0.41	2.20%
Distribution Volumetric Rate	\$ 0.0238	1000	\$ 23.80	\$ 0.0245	1000	\$ 24.50	\$ 0.70	2.94%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 42.40			\$ 43.51	\$ 1.11	2.62%
Line Losses on Cost of Power	\$ 0.0820	34	\$ 2.75	\$ 0.0820	34	\$ 2.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0012	1,000	\$ (1.20)	-\$ 0.0015	1,000	\$ (1.50)	\$ (0.30)	25.00%
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	1,034	\$ 0.06	\$ 0.00006	1,034	\$ 0.06	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.58			\$ 45.39	\$ 0.81	1.82%
RTSR - Network	\$ 0.0067	1,034	\$ 6.92	\$ 0.0068	1,034	\$ 7.03	\$ 0.10	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	1,034	\$ 4.86	\$ 0.0051	1,034	\$ 5.27	\$ 0.41	8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 56.36			\$ 57.69	\$ 1.33	2.35%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,034	\$ 3.72	\$ 0.0036	1,034	\$ 3.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,034	\$ 0.31	\$ 0.0003	1,034	\$ 0.31	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	170	\$ 15.98	\$ 0.0940	170	\$ 15.98	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 142.63			\$ 143.96	\$ 1.33	0.93%
HST		13%	\$ 18.54		13%	\$ 18.71	\$ 0.17	0.93%
8% Rebate		8%	\$ (11.41)		8%	\$ (11.52)	\$ (0.11)	
Total Bill on TOU			\$ 149.76			\$ 151.16	\$ 1.39	0.93%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.60	1	\$ 18.60	\$ 19.01	1	\$ 19.01	\$ 0.41	2.20%
Distribution Volumetric Rate	\$ 0.0238	15000	\$ 357.00	\$ 0.0245	15000	\$ 367.50	\$ 10.50	2.94%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 375.60			\$ 386.51	\$ 10.91	2.90%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 0.0012	15,000	\$ (18.00)	\$ 0.0015	15,000	\$ (22.50)	\$ (4.50)	25.00%
CBR Class B Rate Riders	\$ -	15,000	\$ -	\$ -	15,000	\$ -	\$ -	-
GA Rate Riders	\$ -	15,000	\$ -	\$ -	15,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.00006	15,503	\$ 0.93	\$ 0.00006	15,503	\$ 0.93	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	15,000	\$ -	\$ -	15,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 359.10			\$ 365.51	\$ 6.41	1.79%
RTSR - Network	\$ 0.0067	15,503	\$ 103.87	\$ 0.0068	15,503	\$ 105.42	\$ 1.55	1.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	15,503	\$ 72.86	\$ 0.0051	15,503	\$ 79.06	\$ 6.20	8.51%
Sub-Total C - Delivery (including Sub-Total B)			\$ 535.83			\$ 549.99	\$ 14.16	2.64%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	15,503	\$ 55.81	\$ 0.0036	15,503	\$ 55.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	15,503	\$ 4.65	\$ 0.0003	15,503	\$ 4.65	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	10,077	\$ 654.98	\$ 0.0650	10,077	\$ 654.98	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	2,635	\$ 247.73	\$ 0.0940	2,635	\$ 247.73	\$ -	0.00%
TOU - On Peak	\$ 0.1320	2,790	\$ 368.34	\$ 0.1320	2,790	\$ 368.34	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,867.59			\$ 1,881.75	\$ 14.16	0.76%
HST	13%		\$ 242.79	13%		\$ 244.63	\$ 1.84	0.76%
8% Rebate	8%		\$ (149.41)	8%		\$ (150.54)	\$ (1.13)	-
Total Bill on TOU			\$ 1,960.97			\$ 1,975.84	\$ 14.87	0.76%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 200.00	1	\$ 200.00	\$ 200.00	1	\$ 200.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.5851	250	\$ 1,146.28	\$ 4.7491	250	\$ 1,187.28	\$ 41.00	3.58%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 1,346.28			\$ 1,387.28	\$ 41.00	3.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.5046	250	\$ (126.15)	-\$ 0.5885	250	\$ (147.13)	\$ (20.98)	16.63%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	127,750	\$ (89.43)	\$ 0.0008	127,750	\$ 102.20	\$ 191.63	-214.29%
Low Voltage Service Charge	\$ 0.02399	250	\$ 6.00	\$ 0.02417	250	\$ 6.04	\$ 0.04	0.75%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,136.70			\$ 1,348.39	\$ 211.70	18.62%
RTSR - Network	\$ 2.7422	250	\$ 685.55	\$ 2.7861	250	\$ 696.53	\$ 10.98	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9101	250	\$ 477.53	\$ 2.0775	250	\$ 519.38	\$ 41.85	8.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,299.77			\$ 2,564.29	\$ 264.52	11.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	132,030	\$ 475.31	\$ 0.0036	132,030	\$ 475.31	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	132,030	\$ 39.61	\$ 0.0003	132,030	\$ 39.61	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	132,030	\$ 14,536.46	\$ 0.1101	132,030	\$ 14,536.46	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 17,351.40			\$ 17,615.92	\$ 264.52	1.52%
HST	13%		\$ 2,255.68	13%		\$ 2,290.07	\$ 34.39	1.52%
Total Bill on Average IESO Wholesale Market Price			\$ 19,607.08			\$ 19,905.99	\$ 298.91	1.52%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4,193.93	1	\$ 4,193.93	\$ 4,193.93	1	\$ 4,193.93	\$ -	0.00%
Distribution Volumetric Rate	\$ 4.1834	4000	\$ 16,733.60	\$ 4.3407	4000	\$ 17,362.80	\$ 629.20	3.76%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	4000	\$ -	\$ -	4000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 20,927.53			\$ 21,556.73	\$ 629.20	3.01%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.5608	4,000	\$ (2,243.20)	-\$ 0.6513	4,000	\$ (2,605.20)	\$ (362.00)	16.14%
CBR Class B Rate Riders	\$ -	4,000	\$ -	\$ -	4,000	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	1,277,500	\$ (894.25)	\$ 0.0008	1,277,500	\$ 1,022.00	\$ 1,916.25	-214.29%
Low Voltage Service Charge	\$ 0.02564	4,000	\$ 102.56	\$ 0.02583	4,000	\$ 103.32	\$ 0.76	0.74%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	4,000	\$ -	\$ -	4,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 17,892.64			\$ 20,076.85	\$ 2,184.21	12.21%
RTSR - Network	\$ 2.8472	4,000	\$ 11,388.80	\$ 2.8928	4,000	\$ 11,571.20	\$ 182.40	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0414	4,000	\$ 8,165.60	\$ 2.2203	4,000	\$ 8,881.20	\$ 715.60	8.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 37,447.04			\$ 40,529.25	\$ 3,082.21	8.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,320,296	\$ 4,753.07	\$ 0.0036	1,320,296	\$ 4,753.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,320,296	\$ 396.09	\$ 0.0003	1,320,296	\$ 396.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,320,296	\$ 145,364.62	\$ 0.1101	1,320,296	\$ 145,364.62	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 187,961.06			\$ 191,043.27	\$ 3,082.21	1.64%
HST	13%		\$ 24,434.94	13%		\$ 24,835.63	\$ 400.69	1.64%
Total Bill on Average IESO Wholesale Market Price			\$ 212,396.00			\$ 215,878.90	\$ 3,482.90	1.64%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15,231.32	1	\$ 15,231.32	\$ 15,231.32	1	\$ 15,231.32	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.9710	10000	\$ 39,710.00	\$ 4.1251	10000	\$ 41,251.00	\$ 1,541.00	3.88%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 54,941.32			\$ 56,482.32	\$ 1,541.00	2.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.6636	10,000	\$ (6,636.00)	-\$ 0.7666	10,000	\$ (7,666.00)	\$ (1,030.00)	15.52%
CBR Class B Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-
GA Rate Riders	-\$ 0.0007	4,000,000	\$ (2,800.00)	\$ 0.0008	4,000,000	\$ 3,200.00	\$ 6,000.00	-214.29%
Low Voltage Service Charge	\$ 0.02887	10,000	\$ 288.70	\$ 0.02909	10,000	\$ 290.90	\$ 2.20	0.76%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45,794.02			\$ 52,307.22	\$ 6,513.20	14.22%
RTSR - Network	\$ 3.1563	10,000	\$ 31,563.00	\$ 3.2068	10,000	\$ 32,068.00	\$ 505.00	1.60%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2989	10,000	\$ 22,989.00	\$ 2.5004	10,000	\$ 25,004.00	\$ 2,015.00	8.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 100,346.02			\$ 109,379.22	\$ 9,033.20	9.00%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	4,024,800	\$ 14,489.28	\$ 0.0036	4,024,800	\$ 14,489.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	4,024,800	\$ 1,207.44	\$ 0.0003	4,024,800	\$ 1,207.44	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	4,024,800	\$ 443,130.48	\$ 0.1101	4,024,800	\$ 443,130.48	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 559,173.47			\$ 568,206.67	\$ 9,033.20	1.62%
HST	13%		\$ 72,692.55	13%		\$ 73,866.87	\$ 1,174.32	1.62%
Total Bill on Average IESO Wholesale Market Price			\$ 631,866.02			\$ 642,073.54	\$ 10,207.52	1.62%

1 **REVENUE PER RATE CLASS UNDER CURRENT AND PROPOSED RATES**

2
3 **1.0 INTRODUCTION**

4
5 Table 1 below provides detailed calculations of revenue per rate class under 2015 rates,
6 and a reconciliation of rate class revenue at 2015 rates and other revenue to total
7 revenue requirement.

8
9 The revenue deficiency/sufficiency is determined by calculating what the revenue would
10 have been using 2015 rates and the forecasted 2019 load and customer numbers.
11 Rather than updating for 2018 rates, Hydro Ottawa continues to compile the analysis in
12 this manner in order to provide a stable base for comparison to its Custom IR
13 Application.

14
15 Please see Attachment 8-11-A for the rate class revenue reconciliation.

Table 1 – Revenue per Rate Class and Reconciliation to 2019 Revenue Requirement¹

Rate Class	Average # Customers/ Connections	2019 Consumption		2015 Rates		Revenues at 2015 Rates (000)	Transformer Allowance Credit (000)	Difference (000)
		MWh	kW	Monthly Service Charge	Volumetric Rate (kWh/kW)			
Residential	308,990	2,214,984		\$ 9.67	\$ 0.0234	\$ 87,686		\$ 87,686
General Service < 50 kW	24,850	704,193		\$ 16.72	\$ 0.0210	\$ 19,774		\$ 19,774
General Service 50 to 1,499 kW	3,380	2,852,593	6,762	\$ 260.82	\$ 3.5691	\$ 34,712	\$ 761	\$ 33,952
General Service 1,500 to 4,999 kW	76	914,569	1,957,009	\$ 4,193.93	\$ 3.4887	\$ 10,652	\$ 220	\$ 10,432
Large Use	11	617,036	1,115,702	\$ 15,231.32	\$ 3.3129	\$ 5,707	\$ 126	\$ 5,581
Unmetered Scattered Load	55,516	43,876	123,144	\$ 4.43	\$ 0.0219	\$ 872		\$ 872
Standby Power	43	48	216	\$ 122.41	\$ 1.4985	\$ 4		\$ 4
Sentinel Lighting	3,621	16,772		\$ 2.62	\$ 10.0361	\$ 560		\$ 560
Street Lighting	2		4,800	\$ 0.57	\$ 3.9997	\$ 10		\$ 10
Revenue						\$ 159,977	\$ 1,106	\$ 158,870

2019 Other Revenue	\$ 11,517
Total Revenue with 2015 rates	\$ 170,387
2019 Revenue Requirement	\$ 196,183
2019 Revenue Deficiency	\$ 25,795

¹ Totals may not match due to rounding.

Revenue Requirement Workform (RRWF) for 2019 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process:		Per Board Decision				Class Allocated Revenues			Fixed / Variable Splits ²			Transformer Ownership Allowance ¹ (\$)		Distribution Rates				Revenue Reconciliation			
Customer and Load Forecast						From Sheet 11, Cost Allocation and Sheet 12, Residential Rate Design			Percentage to be entered as a fraction between 0 and 1				Monthly Service Charge		Volumetric Rate						
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance					
<i>From sheet 10, Load Forecast</i>																					
1 Residential	kWh	308,990	2,214,984,000	-	\$ 101,691,991	\$ 89,783,921	\$ 11,908,070	88.29%	11.71%		2	\$0.0054 /kWh	4	\$89,767,774.80	\$ 11,960,913.6000	\$ 101,728,688.40					
2 GS < 50 kW	kWh	24,850	704,193,000	-	\$ 22,933,812	\$ 5,669,124	\$ 17,264,688	24.72%	75.28%		-	\$0.0245 /kWh	-	\$ 5,668,782.00	\$ 17,262,728.5000	\$ 22,931,510.50					
3 GS > 50 to 1,499 kW	kW	3,380	2,852,593,000	6,761,930	\$ 39,464,133	\$ 8,112,000	\$ 31,352,133	20.56%	79.44%	\$ 760,717	-	\$4,7491 /kW	-	\$ 1,112,000.00	\$ 32,113,091.7530	\$ 39,464,364.64					
4 GS > 1,500 to 4,999 kW	kW	76	914,569,000	1,957,009	\$ 12,099,539	\$ 3,824,864	\$ 8,274,675	31.61%	68.39%	\$ 220,164	-	\$4,3407 /kW	-	\$ 3,824,864.16	\$ 8,494,788.9663	\$ 12,099,489.61					
5 Large Use	kW	11	617,036,000	1,115,702	\$ 6,487,415	\$ 2,010,534	\$ 4,476,881	30.99%	69.01%	\$ 125,516	-	\$4,1251 /kW	-	\$ 2,010,534.24	\$ 4,602,382.3202	\$ 6,487,400.09					
6 Street Lighting	kW	55,516	43,876,000	123,144	\$ 1,353,160	\$ 586,249	\$ 766,911	43.32%	56.68%		-	\$6.2278 /kW	-	\$ 586,248.96	\$ 766,916.2032	\$ 1,353,165.16					
7 Sentinel Lighting	kW	43	48,000	216	\$ 4,839	\$ 1,682	\$ 3,157	34.76%	65.24%		-	\$14.6151 /kW	-	\$ 1,682.16	\$ 3,156.8616	\$ 4,839.02					
8 Unmetered Scattered Load	kWh	3,621	16,772,000	-	\$ 618,442	\$ 216,465	\$ 401,977	35.00%	65.00%	\$4.98	-	\$0.0240 /kWh	-	\$ 216,390.96	\$ 402,528.0000	\$ 618,918.96					
9 Standby Power	kW	2	-	4,800	\$ 11,775	\$ 3,415	\$ 8,361	29.00%	71.00%	\$142.29	-	\$1.7418 /kW	-	\$ 3,414.96	\$ 8,360.6400	\$ 11,775.60					
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#		-	-	-	-	-	-	-	-		-		-	-	-	-					
Total Transformer Ownership Allowance												\$ 1,106,397									
Rates recover revenue requirement																					
Total Distribution Revenues																\$ 184,690,151.98					
Base Revenue Requirement																\$ 184,661,615.51					
Difference																\$ 28,536.47					
% Difference																0.015%					

Notes:

¹ Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

² The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

1 **BILL IMPACT INFORMATION**

2
3 **1.0 INTRODUCTION**

4
5 This Schedule describes bill impacts for typical customers in each rate class arising from Hydro
6 Ottawa's revenue requirement adjusted for cost allocation.

7
8 Details of the impacts of the proposed rates are provided in the Tariff Schedule and Bill Impacts
9 Model, which is provided as Attachment 8-10-A. The bill impacts illustrate individual and
10 combined impacts of the distribution component of the rate transmission and network charges,
11 and the total bill impact, as based on the typical consumption level used for each rate class.

12
13 Please note that on Tab 20 of Attachment 8-10-A, under table 1, there is a presentation issue
14 with the kW value shown for the Sentinel Lighting Service Classification. The kW value is shown
15 as 0; however, the actual value is 0.4. The model is presenting a rounded number. Lastly,
16 please note that the Streetlight Bill Impact presented in the chart below includes the rate rider
17 for the clearance for the Global Adjustment variance account.

18
19 Table 1 provides a summary of bill impacts per rate class, including the total change in monthly
20 bill, which is expressed in both monetary and percentage terms. Please note that additional bill
21 impacts are provided in Attachment 8-10-A which are not shown in the summary table.

1
2

Table 1 – Summary of Rate Impacts

Rate Class		2018 Approved	2019 Proposed
Residential (800 kWh)	Distribution Charge	\$28.91	\$28.53
	Change in Distribution Charge		-\$0.38
	% Distribution Increase		-1.31%
	% Increase of Total Bill		-0.19%
Residential (750 kWh)	Distribution Charge	\$28.39	\$28.26
	Change in Distribution Charge		-\$0.13
	% Distribution Increase		-0.44%
	% Increase of Total Bill		0.04%
Residential (640 kWh)	Distribution Charge	\$27.23	\$27.67
	Change in Distribution Charge		\$0.44
	% Distribution Increase		1.60%
	% Increase of Total Bill		0.62%
Residential (232 kWh)	Distribution Charge	\$22.95	\$25.46
	Change in Distribution Charge		\$2.52
	% Distribution Increase		10.97%
	% Increase of Total Bill		5.46%
General Service < 50 kW (2000 kWh)	Distribution Charge	\$66.20	\$68.01
	Change in Distribution Charge		\$1.81
	% Distribution Increase		2.73%
	% Increase of Total Bill		0.84%
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	\$1,346.28	\$1,387.28
	Change in Distribution Charge		\$41.00
	% Distribution Increase		3.05%
	% Increase of Total Bill		1.52%
General Service 1,500 to 4,999 kW (2500 kW)	Distribution Charge	\$14,652.43	\$15,045.68
	Change in Distribution Charge		\$393.25
	% Distribution Increase		2.68%
	% Increase of Total Bill		1.51%
Large Use (7500 kW)	Distribution Charge	\$45,013.82	\$46,169.57
	Change in Distribution Charge		\$1,155.75
	% Distribution Increase		2.57%
	% Increase of Total Bill		1.54%

3

Rate Class		2018 Approved	2019 Proposed
Sentinel Lighting (0.4 kW)	Distribution Charge	\$8.78	\$9.11
	Change in Distribution Charge		\$0.32
	% Distribution Increase		3.70%
	% Increase of Total Bill		1.98%
Street Lighting (1 kW)	Distribution Charge	\$6.83	\$7.11
	Change in Distribution Charge		\$0.28
	% Distribution Increase		4.13%
	% Increase of Total Bill		2.55%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$15.88	\$16.26
	Change in Distribution Charge		\$0.38
	% Distribution Increase		2.43%
	% Increase of Total Bill		0.85%

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CURRENT DEFERRAL AND VARIANCE ACCOUNTS

3

4

1.0 INTRODUCTION

5

6

This Exhibit provides a summary of currently held deferral and variance accounts (“DVAs”), as of December 31, 2017. A continuity schedule for current DVAs can be found in Attachment 9-1-A 2019 DVA Workform.

9

10

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

11

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2.0 DETAILS OF DVAs

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

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Table 1 – Group 1 DVAs

22

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

23

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Table 2 – Group 2 DVAs

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

3

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

6

7 **2.1 DVAs Effective January 1, 2016**

8

9 As part of the Approved Settlement Agreement, Hydro Ottawa established a number of
 10 new DVAs effective January 1, 2016. This section provides a summary of those
 11 accounts. Each of the accounts is recorded into a Sub-Account of 1508.

12

13 **2.1.1 Y Factor Variance Account**

14

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

20

21 Construction of the new South Operations and Warehouse facility and Eastern
 22 Operations and Administrative Campus facility is underway and the buildings are
 23 expected to be in service in 2019. This is a deviation from the estimated timeline
 24 presented in the Custom IR Application. Per the Approved Settlement Agreement, only

1 once a facility is placed into service will revenue requirement be recorded into the Y
2 factor Account. No amounts were reported in the Y Factor Account in 2016 or 2017. As
3 a result, the balance as at December 31, 2017 was zero.

5 **2.1.2 New Facilities Deferral Account**

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

11 Like the Y Factor Account, no amounts were reported in the New Facilities Account in
12 2016 or 2017. The balance as at December 31, 2017 was zero.

14 **2.1.3 Gains/Losses from Sale of Existing Facilities Deferral Account**

16 One hundred percent of the after-tax gain/loss from the sale of land and buildings of
17 existing facilities will be captured in this Account. The existing facilities remained in
18 service in 2017. As a result, no amounts have been recorded into this account.

20 **2.1.4 Gains and Loss on Disposal of Fixed Assets Variance Account**

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

27 Balances related to this account can be viewed in the completed continuity schedule,
28 Attachment 9-1-A 2019 DVA Workform.

30 **2.1.5 Earnings Sharing Mechanism ("ESM") Variance Account**

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

5

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

14

15 Hydro Ottawa recorded \$1.4M into the ESM account in 2017 related to 2016 earnings.
16 This amount has been entered into the completed continuity schedule, Attachment 9-1-A
17 2019 DVA Workform. Please see Table 3 below for the calculation of the amount
18 recorded.

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Table 3 – ESM Calculation

	\$000 2016
Net Income (per RRR)	33,483
Deduct 2015 LRAM	(1,042)
Add 2016 LRAM	982
Net Income after Adjustments	33,423
Deemed Equity (per RRR)	341,540
ESM Achieved ROE	9.79%
Deemed ROE	9.19%
% Return Above Deemed	0.60%
Earning Above Regulated Return	2,036
50% of Earning above Regulated Return	1,018
PILS Grossed-up (Tax rate 26.5%)	367
Ratepayers Share of Overearning	1,385

Hydro Ottawa will record any required 2017 ESM amount into this account in 2018.

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

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

In 2017, Hydro Ottawa placed into service an eligible project where a CCRA payment was made to Hydro One. Hydro Ottawa recorded revenue requirement related to this project in 2017. Please see Table 4 below for the calculation of the revenue requirement. Hydro Ottawa has used the new Capital Cost Allowance (“CCA”) Class 14.1 rules for eligible capital property effective January 1, 2017 for the PILS calculation. No revenue requirement was recorded in 2016. Please note that the amount in Table 4 does not equal what is shown in the completed continuity schedule, Attachment 9-1-A

1 2019 DVA Workform. An adjustment in 2018 will result in the amounts balancing at year
 2 end 2018. Hydro Ottawa is not asking to clear this balance as part of this Application.

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Table 4 – CCRA Revenue Requirement Calculation¹

	\$ 2016	\$ 2017
Opening Gross Asset Balance	0	0
Additions	0	706,500
Closing Gross Asset Balance	0	706,500
Opening Accumulated Depreciation	0	0
Current Year Depreciation	0	1,308
Closing Accumulated Depreciation	0	1,308
Net CCRA Asset Balance	0	705,192
Rate Base (Average Net CCRA)	0	352,596
Net Income for PILS	0	12,961
Add Depreciation	0	1,308
Deduct CCA	0	17,663
Net Income For Tax Purpose	0	(3,396)
Tax rate	26.5%	26.5%
PILS	0	(899)
PILS Grossed-up	0	(1,223)
Short Term Interest ²	0	305
Long-Term Interest ²	0	7,079
ROE ²	0	12,962
PILS Grossed-up	0	1,223
Total Revenue Requirement	0	20,429

6
 7

¹ Totals may not match due to rounding.

² Hydro Ottawa used approved yearly Cost of Capital parameters (please see Exhibit 5-1-1).

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

3
4 The purpose of this account is to track revenue requirement impacts, resulting from any
5 underspending in Hydro Ottawa's three capital spending categories. Hydro Ottawa's
6 capital spending categories are System Renewal/System Service, System Access, and
7 General Plant. The account is computed and tracked on an annual basis and calculated
8 on a cumulative basis. If overspending occurs, no amount will be recorded into this
9 account.

10
11 In both 2016 and 2017, Hydro Ottawa spent more than planned in each of the three
12 spending categories. As a result, no amount has been recorded into this variance
13 account.

14
15 **2.1.8 Efficiency Adjustment Mechanism ("EAM") Deferral Account**

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

22
23 2017 is the first year for which the EAM assessment was to be performed. Per the
24 Approved Settlement Agreement, Hydro Ottawa is to calculate the efficiency adjustment
25 based on the "current year ending point stretch factor". As such, Hydro Ottawa used the
26 efficiency ranking as determined by the OEB for 2018 rates, released on August 17,
27 2017, when calculating the impact on its 2017 Revenue Requirement. Please see Table
28 5 for the EAM calculation.

1
2

Table 5 – EAM Calculation

	2017
2014 Starting Point - Cohort 3	(0.30%)
2017 Ending Point - Cohort 4	(0.45%)
% change	0.15%
2017 Service Revenue Requirement	\$182,069,831
EAM	\$273,105

3

4 Hydro Ottawa will report any 2018 EAM as part of its 2020 rate adjustment application.

5

6 **2.1.9 Pole Attachment Charge Revenues Variance Account**

7

8 The Pole Attachment Account was established to collect the difference between the \$57
 9 pole attachment rate that Hydro Ottawa’s distribution revenue was based on in 2016 and
 10 the \$53 rate from the Pole Attachment Decision. As directed by the Pole Attachment
 11 Decision and approved as part of Hydro Ottawa’s 2017 rate adjustment application, this
 12 was collected as part of Hydro Ottawa’s 2017 rates. Starting in 2017, Hydro Ottawa’s
 13 base revenue was adjusted by the Pole Attachment Decision. (Please see Exhibit 6-1-1
 14 for details). No further amounts will be recorded into this account.

15

16 **2.1.10 Wireless Attachment Revenues Deferral Account**

17

18 The Wireless Attachment Revenue Deferral Account was established to credit
 19 ratepayers with revenues earned from wireless attachments for the period 2016 to 2020.
 20 No revenue has been recorded into this account.

21

22 **3.0 CONTINUITY SCHEDULE**

23

24 A complete continuity schedule for all DVAs, including Sub-Accounts, can be found in
 25 Attachment 9-1-A 2019 DVA Workform. Hydro Ottawa is using the DVA (Continuity

1 Schedule) Workform Excel spreadsheet posted by the OEB on its website on July 13,
2 2018.

3
4 Hydro Ottawa is proposing to dispose of a number of its Group 1 accounts. For more
5 details, please see Exhibit 9-2-1.

6
7 **4.0 CARRYING CHARGES**

8
9 The interest rate used for the calculation of all carrying charges to applicable accounts is
10 prescribed by the OEB and published quarterly on its website. Please see Table 6 for a
11 summary of these interest rates up to Q4 2017. Hydro Ottawa confirms it uses these
12 interest rates, where applicable, as provided by the OEB.

13
14 **Table 6 – Interest Rates for Carrying Charges on DVAs**

15

Prescribed Interest Rate	
Period Used	Approved for Deferral and Variance Accounts
Q2 2018 to Q3 2018	1.89%
Q4 2017 to Q1 2018	1.50%
Q2 2015 to Q3 2017	1.10%
Q1 2011 to Q1 2015	1.47%

16
17 **5.0 RECONCILIATION OF CONTINUITY SCHEDULE VS. RRRs**

18
19 As per the continuity schedule in Attachment 9-1-A 2019 DVA Workform, there are only
20 immaterial differences in the account balances as of December 31, 2017 between the
21 continuity schedule and 2.1.7 RRRs reported to the OEB.

22
23 **6.0 NEW DVAs AND SUB-ACCOUNTS**

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

3

4 **7.0 ADJUSTMENTS TO DVAs**

5

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

8

9 **8.0 ENERGY SALES AND COST OF POWER EXPENSE BALANCES**

10

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

15

16 The totals for energy sales and cost of power do not net to zero on the audited financial
 17 statements due to International Financial Reporting Standards (“IFRS”) 14 net
 18 movement adjustments (see Table 4 below). Totals for energy sales and cost of power
 19 are reconciled to the audited financial statements in Table8. Table 9 presents energy
 20 sales and cost of power sales per the USofA.

21

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Table 7 – Energy Sales and Cost of Power per Audited Financial Statements

	2017 (\$000)
Total Energy Sales	(896,528)
Total Cost of Power	910,810
Net Energy Sales and Cost of Power	14,282

27

28

29

Table 8 – Energy Sales and Cost of Power Reconciliation to Audited Financial Statements

1

	2017 (\$)
Total Energy Sales as per Audited Financial Statements	(896,528,339)
Revenue Adjustment – Net Movement	724,539
RSVA – Wholesale Market Service Charge – Net Movement	7,353,682
RSVA – Retail Transmission Connection Charge – Net Movement	2,496,268
LV Variance Account – Net Movement	274,567
IFRS Regulatory Balance Adjustment (IFRS 14)	9,876,893
Total Energy Sales After Net Movement Adjustments	(875,802,390)
Total Cost of Power as per Audited Financial Statements	910,809,719
RSVA – Power (excluding Global Adjustment) – Net Movement	(3,226,497)
RSVA – Retail Transmission Network Charge – Net Movement	(364,929)
IFRS Regulatory Balance Adjustment (IFRS 14)	(31,415,903)
Total Cost of Power After Net Movement Adjustments	875,802,390
Net Energy Sales and Cost of Power	-

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Table 9 – Cost of Power and Energy Sales

18

Account and Description	2017 (\$)
-------------------------	--------------

4006 Residential Energy Sales	(214,049,214)
4020 Energy Sales to Large Users	(74,747,363)
4025 Street Lighting Energy Sales	(4,308,792)
4030 Sentinel Lighting Energy Sales	0
4035 General Energy Sales	(466,691,528)
4050 Revenue Adjustment	724,539
4062 Billed – WMS	(30,769,413)
4066 Billed – NW	(49,712,843)
4068 Billed – CN	(33,012,857)
4075 Billed – LV	(203,335)
4076 Billed – Smart Metering Entity Charge	(3,031,584)
Total Energy Sales	(875,802,390)
4705 Power Purchased	759,072,358
4708 Charges – WMS	30,769,413
4714 Charges – NW	49,712,843
4716 Charges – CN	33,224,698
4750 Charges – LV	(8,506)
4751 Charges – Smart Metering Entity Charge	3,031,584
Total Cost of Power	875,802,390
Net Energy Sales and Cost of Power	-

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9.0 GLOBAL ADJUSTMENT

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

Interval class customer’s unbilled estimate is based on metered hourly data. Non-interval class customer’s unbilled data is based on smart metered data. Where meter data is missing, a class average is used as an estimate. Hydro Ottawa uses the second GA estimated rate when calculating the dollars related to the unbilled RPP estimates for the current month.

1 Hydro Ottawa has no embedded distributors in its service territory. Wholesale metered
2 customers are billed directly from the IESO. Hydro Ottawa submits kWh to the IESO for
3 embedded generation within its service territory.

4

5 Hydro Ottawa bills all non-RPP customers based on the first estimated GA rate posted
6 on the IESO website.

7

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

12

13 The difference between what Hydro Ottawa incurs as an expense and recovers through
14 billing – including accruals, RPP settlement true-ups, and unbilled estimates – is
15 recorded into the RSVA GA variance Account 1589.

16

17 Hydro Ottawa calculates and maintains RSVA GA for Class A and Class B separately in
18 sub-accounts of Account 1589.

2019 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2017, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, start in the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 balance in the Disposition column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in 2014 when balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2012, if a utility has an Account 1595 with a vintage year prior to 2012, then a separate schedule should be provided starting in the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		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 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(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550					\$0					\$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ⁹	1580					\$0					\$0
Variance WMS - Sub-account CBR Class A ⁹	1580										
Variance WMS - Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584					\$0					\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588					\$0					\$0
RSVA - Global Adjustment ¹²	1589					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595					\$0					\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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.

Energy Board

Deferral/Variance Account Workfo

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

		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
Group 1 Accounts											
LV Variance Account	1550	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551	\$0				\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁹	1580	\$0				\$0	\$0				\$0
Variance WMS - Sub-account CBR Class A ⁹	1580										
Variance WMS - Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0				\$0	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$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.

Energy Board

Deferral/Variance Account Workfo

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

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/ (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	\$0			\$38,071	\$38,071	\$0			\$344	\$344
Smart Metering Entity Charge Variance Account	1551	\$0			\$43,607	\$43,607	\$0			\$3,573	\$3,573
RSVA - Wholesale Market Service Charge ⁹	1580	\$0			-\$6,182,143	-\$6,182,143	\$0			-\$287,978	-\$287,978
Variance WMS - Sub-account CBR Class A ⁹	1580										
Variance WMS - Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$0			-\$1,524,161	-\$1,524,161	\$0			-\$28,957	-\$28,957
RSVA - Retail Transmission Connection Charge	1586	\$0			-\$1,696,632	-\$1,696,632	\$0			-\$61,703	-\$61,703
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0			-\$4,550,928	-\$4,550,928	\$0			-\$82,014	-\$82,014
RSVA - Global Adjustment ¹²	1589	\$0			\$12,168,610	\$12,168,610	\$0			\$7,678	\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
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
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$631,762	\$0	-\$1,703,576	-\$2,335,338	\$0	-\$131,435	\$0	-\$448,957	-\$580,392
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$631,762	\$0	-\$13,872,186	-\$14,503,948	\$0	-\$131,435	\$0	-\$456,635	-\$588,070
RSVA - Global Adjustment 12	1589	\$0	\$0	\$0	\$12,168,610	\$12,168,610	\$0	\$0	\$0	\$7,678	\$7,678

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.

Energy Board

Deferral/Variance Account Workfo

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

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts											
LV Variance Account	1550	\$38,071	\$182,301			\$220,372	\$344	\$1,741			\$2,085
Smart Metering Entity Charge Variance Account	1551	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262			\$3,311
RSVA - Wholesale Market Service Charge ⁹	1580	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550			-\$405,528
Variance WMS – Sub-account CBR Class A ⁹	1580		\$90,421			\$90,421	\$0	\$318			\$318
Variance WMS – Sub-account CBR Class B ⁹	1580		\$1,790,495			\$1,790,495	\$0	\$5,866			\$5,866
RSVA - Retail Transmission Network Charge	1584	-\$1,524,181	-\$66,469			-\$1,590,650	-\$28,857	-\$17,006			-\$45,863
RSVA - Retail Transmission Connection Charge	1586	-\$1,098,632	-\$162,829			-\$1,533,803	-\$61,703	-\$15,981			-\$77,684
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$4,550,928	-\$1,799,204			-\$6,350,132	-\$82,014	-\$45,929			-\$127,943
RSVA - Global Adjustment ¹²	1589	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674			\$99,352
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517			-\$137,952
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
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$2,335,338	-\$22,016,757	\$0	\$0	-\$24,352,095	-\$580,392	-\$103,646	\$0	\$0	-\$684,038
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$14,503,948	-\$15,067,415	\$0	\$0	-\$29,571,363	-\$588,070	-\$195,320	\$0	\$0	-\$783,390
RSVA - Global Adjustment 12	1589	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352

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Energy Board

Deferral/Variance Account Workfo

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

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Dispositions 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
Group 1 Accounts											
LV Variance Account	1550	\$220,372	-\$302,419	\$38,071		-\$120,118	\$2,085	\$771	\$798		\$2,058
Smart Metering Entity Charge Variance Account	1551	-\$150,068	-\$96,084	\$43,607		-\$289,759	\$3,311	-\$2,632	\$4,093		-\$3,414
RSVA - Wholesale Market Service Charge ⁹	1580	-\$21,527,376	-\$7,002,178	-\$6,182,143		-\$22,347,411	-\$405,528	-\$210,453	-\$361,700		-\$254,281
Variance WMS – Sub-account CBR Class A ⁹	1580	\$90,421	-\$90,421			\$0	\$318	-\$318			\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	\$1,790,495	-\$351,426			\$1,439,069	\$5,866	\$16,367			\$22,233
RSVA - Retail Transmission Network Charge	1584	-\$1,590,630	\$9,935	-\$1,524,191		-\$56,534	-\$45,863	-\$1,691	-\$47,032		-\$522
RSVA - Retail Transmission Connection Charge	1586	-\$1,533,803	-\$2,572,072	-\$1,698,632		-\$2,409,243	-\$77,684	-\$10,784	-\$81,936		-\$6,532
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$6,350,132	\$2,796,072	-\$4,550,928		\$996,868	-\$127,943	\$5,655	\$136,284		\$13,996
RSVA - Global Adjustment ¹²	1589	\$5,219,268	-\$3,678,002	\$12,168,610		-\$10,627,344	\$99,352	-\$65,620	\$152,789		-\$119,057
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	-\$520,642	-\$77,471	-\$631,762		\$33,649	-\$137,952	\$636	-\$138,969		\$1,653
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	\$5,020,832	\$4,949,683		\$71,149	\$0	-\$25,015	\$9,584		-\$34,599
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$24,352,095	-\$6,343,234	\$2,614,345	\$0	-\$33,309,674	-\$684,038	-\$293,083	-\$598,657	\$0	-\$378,464
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$29,571,363	-\$2,665,232	-\$9,554,265	\$0	-\$22,682,330	-\$783,390	-\$227,463	-\$751,446	\$0	-\$259,407
RSVA - Global Adjustment 12	1589	\$5,219,268	-\$3,678,002	\$12,168,610	\$0	-\$10,627,344	\$99,352	-\$65,620	\$152,789	\$0	-\$119,057

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.

Energy Board
Deferral/Variance Account Workfo

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate ap Adjustment column under 2014. For each Account 1595 sub-account, start inputting data for 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	2017										2018			
		Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018
Group 1 Accounts															
LV Variance Account	1550	-\$120,118	-\$274,566	\$182,301		-\$576,985	\$2,058	-\$5,358	\$3,292		-\$6,592	-\$302,419	-\$4,560	-\$274,566	-\$2,032
Smart Metering Ently Charge Variance Account	1551	-\$289,759	-\$65,851	-\$193,675		-\$161,936	-\$3,414	-\$1,386	-\$2,912		-\$1,888	-\$96,084	-\$1,559	-\$65,851	-\$329
RSVA - Wholesale Market Service Charge ⁹	1580	-\$22,347,411	-\$7,272,642	-\$15,345,233		-\$14,274,820	-\$254,281	-\$122,967	-\$60,708		-\$316,540	-\$7,002,178	-\$270,597	-\$7,272,642	-\$45,943
Variance WMS - Sub-account CBR Class A ⁹	1580	\$0	-\$0			-\$0	\$0				\$0	\$0		-\$0	\$0
Variance WMS - Sub-account CBR Class B ⁹	1580	\$1,439,069	-\$81,039	\$1,790,495		-\$432,465	\$22,233	-\$4,872	\$25,562		-\$8,201	-\$351,426	-\$7,195	-\$81,039	-\$1,006
RSVA - Retail Transmission Network Charge	1584	-\$56,534	\$364,929	-\$66,469		\$374,864	-\$522	\$2,081	\$438		\$1,121	\$9,935	-\$850	\$364,929	\$1,971
RSVA - Retail Transmission Connection Charge	1586	-\$2,405,243	-\$2,498,268	\$162,829		-\$5,068,340	-\$6,532	-\$47,921	\$6,042		-\$60,495	-\$2,572,072	-\$40,867	-\$2,498,268	-\$19,628
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$998,868	-\$724,539	-\$1,799,204		\$2,071,633	\$13,996	\$22,034	-\$11,461		\$47,481	\$1,333,538	\$40,116	\$737,995	\$7,365
RSVA - Global Adjustment ¹²	1589	-\$10,627,344	\$3,226,497	-\$6,949,342		-\$451,505	-\$119,057	\$15,928	-\$129,880		\$26,751	-\$2,752,700	-\$19,457	\$2,301,195	\$46,208
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$33,649	-\$12,680	\$111,120		-\$90,151	\$1,653	-\$930	\$2,239		-\$1,516		-\$90,151	-\$1,516	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$71,149	\$5,166			\$76,315	-\$34,599	\$19,994			-\$14,604			\$76,315	-\$14,604
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$21,380,004	\$22,074,574		-\$694,570	\$0	-\$133,946	\$169,820		-\$303,766			-\$694,570	-\$303,766
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$33,309,674	\$14,049,010	-\$32,604	\$0	-\$19,228,061	-\$378,464	-\$257,344	\$2,442	\$0	-\$638,251	-\$11,733,406	-\$304,969	-\$7,494,654	-\$333,281
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$22,682,330	\$10,822,513	\$6,916,738	\$0	-\$18,776,556	-\$259,407	-\$273,272	\$132,322	\$0	-\$665,002	-\$8,980,706	-\$285,513	-\$9,795,849	-\$379,489
RSVA - Global Adjustment 12	1589	-\$10,627,344	\$3,226,497	-\$6,949,342	\$0	-\$451,505	-\$119,057	\$15,928	-\$129,880	\$0	\$26,751	-\$2,752,700	-\$19,457	\$2,301,195	\$46,208

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Energy Board

Deferral/Variance Account Workfo

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 2017), check off the checkbox

If you had Class A customer(s) during this period, Tab 6 will be generated and applicants must complete the information pertaining to Class A customers.

If you had any customers classified as Class A at any point d where the balance in 1580 sub-account CBR Class B accum the year the balance was last disposed to 2017), check off the checki

If you had Class A customer(s) during this period, Tab 6.2 will Account 1580 sub-account CBR Class B will be disposed thr rider using information in Tab 6.2.

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

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

		Projected Interest on Dec-31-17 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
		Group 1 Accounts					
LV Variance Account	1550	-\$5,189		-\$7,221	-\$281,787.70	-\$583,578	-\$0
Smart Metering Entity Charge Variance Account	1551	-\$1,245		-\$1,574	-\$67,425.18	-\$163,823	\$0
RSVA - Wholesale Market Service Charge ⁹	1580	-\$137,453		-\$183,396	-\$7,456,037.66	-\$14,591,361	-\$1
Variance WMS - Sub-account CBR Class A ⁹	1580			\$0	\$0.00	-\$1	-\$0
Variance WMS - Sub-account CBR Class B ⁹	1580	-\$1,532		-\$2,538	-\$83,576.96	-\$440,665	\$1
RSVA - Retail Transmission Network Charge	1584	\$6,897		\$8,868	\$373,797.02	\$375,984	-\$1
RSVA - Retail Transmission Connection Charge	1586	-\$47,179		-\$66,807	-\$2,563,075.09	-\$5,129,835	-\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$4,655	-\$984,279	-\$981,569	-\$243,574.15	\$2,119,012	-\$1
RSVA - Global Adjustment ¹²	1589	\$48,096	\$243,573	\$337,877	\$2,639,071.39	-\$424,755	-\$1
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595			-\$1,516	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$91,667
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595			-\$14,604	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$61,707
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595			-\$303,766	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$998,332
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>							
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$142,259	-\$740,707	-\$1,216,247	-\$7,682,608.34	-\$19,866,314	-\$3
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$190,356	-\$984,279	-\$1,554,124	-\$10,321,679.73	-\$19,441,560	-\$2
RSVA - Global Adjustment 12	1589	\$48,096	\$243,573	\$337,877	\$2,639,071.39	-\$424,755	-\$1

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Board
 Deferral/Variance Account Workform

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

		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(1) during 2012	Closing Interest Amounts as of Dec-31-12
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account											
disposal of Fixed Assets Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
LRAM Variance Account¹¹	1568					\$0					\$0
Total including Account 1568			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555					\$0					\$0
Smart Meter OM&A Variance ⁵	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557					\$0					\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575					\$0					\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576					\$0					\$0

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.

Board
 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utilising data from the year in which the GL balance was last disposed. For example, if in the 2017 rate variance 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 of the vintage year. For any new accounts that have never been disposed, start inputting data from

Account Descriptions	Account Number	2013										2014						
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/(Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/(Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0			\$1,112,829	\$1,112,829	\$0			\$30,741	\$30,741	\$1,112,829	\$110,160		\$1,222,989	\$30,741	\$16,804	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0					\$0				\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	\$0				\$0					\$0				\$0	\$0	\$0	
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0					\$0				\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0			-\$96	-\$96					-\$96				-\$96	\$1,385	-\$1	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$0			\$3,109,795	\$3,109,795	\$0		\$1,385	\$1,385	\$3,109,795	\$1,321,800		\$4,431,595	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
disposal of Fixed Assets Variance Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Retail Cost Variance Account - Retail	1518	\$0			-\$286,799	-\$286,799	\$0		-\$36,736	-\$36,736	-\$286,799	-\$44,891		-\$331,690	-\$36,736	-\$4,533		
Misc. Deferred Debits	1525	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Retail Cost Variance Account - STR	1548	\$0			\$1,288,821	\$1,288,821	\$0		\$68,243	\$68,243	\$1,288,821	\$408,439		\$1,697,260	\$68,243	\$21,737		
Board-Approved CDM Variance Account	1567	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
RSVA - One-time	1582	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Other Deferred Credits	2425	\$0				\$0					\$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	\$7,020,068	\$63,633	\$34,007	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0			-\$544,683	-\$544,683	\$0				-\$544,683			-\$544,683	\$0	\$0	\$0	
LRAM Variance Account¹¹	1568	\$0			-\$678,660	-\$678,660	\$0			-\$583	-\$583	-\$678,660			-\$678,660	-\$583	\$0	
Total including Account 1568		\$0	\$0	\$0	\$4,001,217	\$4,001,217	\$0	\$0	\$0	\$63,050	\$63,050	\$4,001,217	\$1,795,508	\$0	\$5,796,725	\$63,050	\$34,007	
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0			\$408,537	\$408,537	\$0		\$17,013	\$17,013	\$408,537			\$408,537	\$17,013	\$6,006		
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$0			\$188,477	\$188,477	\$0		\$7,842	\$7,842	\$188,477			\$188,477	\$7,842	\$2,771		
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0					\$0			\$0	\$0	\$0	\$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 - Recoveries ⁴	1555	\$0			-\$19,431,245	-\$19,431,245	\$0				-\$19,431,245	\$19,431,245		-\$0	\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0					\$0	-\$2,986,888		-\$2,986,888	\$0	\$0		
Smart Meter OM&A Variance ⁵	1556	\$0			\$18,896,100	\$18,896,100	\$0		-\$509,395	-\$509,395	\$18,896,100	-\$18,386,705		\$509,395	-\$509,395	\$0		
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					\$0			\$0	\$0	\$0	\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					\$0			\$0	\$0	\$0	\$0	

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Board
 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$47,545
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act ¹	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			\$1,384
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508			\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account				
disposal of Fixed Assets Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$0
Retail Cost Variance Account - Retail	1518			-\$41,269
Misc. Deferred Debits	1525			\$0
Retail Cost Variance Account - STR	1548			\$89,960
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$0	\$0	\$97,640
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0
LRAM Variance Account¹¹	1568			-\$583
Total including Account 1568		\$0	\$0	\$97,057
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532			\$23,019
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535			\$10,613
Smart Grid Funding Adder Deferral Account	1536			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555			\$0
Smart Meter OM&A Variance ⁴	1556			-\$509,395
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575			\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			\$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.

Board
 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	2015										2016						
		Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	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
Group 2 Accounts																		
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,222,989	\$140,945			\$1,363,934	\$47,545	\$27,505			\$75,050	\$1,363,934		\$1,363,934		\$0	\$75,050	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0					\$0	-\$502,482	-\$502,482		\$0		\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery																		
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0						\$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508	-\$96				-\$96	\$1,394	-\$1			\$1,393	-\$96					\$1,393	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$4,431,595				\$4,431,595					\$4,431,595	\$147,000	\$4,431,595		\$147,000		\$0	
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$0	\$50,731			\$50,731		\$334			\$334	\$50,731		\$50,731	\$334	\$558		
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$0				\$0					\$0			\$225,388	\$225,388	\$0	\$1,139	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	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 Variance Account																		
disposal of Fixed Assets Variance Account	1508	\$0				\$0					\$0				\$548,080	\$548,080	\$0	\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Acco	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0				\$0					\$0					\$0	\$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$0				\$0					\$0				\$522,056	\$522,056	\$0	\$1,683
Retail Cost Variance Account - Retail	1518	-\$331,690	-\$39,487			-\$371,177	-\$41,269	-\$4,134			-\$45,403	-\$371,177	-\$331,689	-\$39,488	-\$439,488	-\$45,403	-\$435	
Misc. Deferred Debits	1525	\$0				\$0					\$0					\$0	\$0	
Retail Cost Variance Account - STR	1548	\$1,697,260	\$314,008			\$2,011,268	\$89,960	\$22,121			\$112,101	\$2,011,268	\$1,697,259		\$314,009	\$112,101	\$3,454	
Board-Approved CDM Variance Account	1567	\$0				\$0					\$0				\$0	\$0	\$0	
Extra-Ordinary Event Costs	1572	\$0				\$0					\$0				\$0	\$0	\$0	
Deferred Rate Impact Amounts	1574	\$0				\$0					\$0				\$0	\$0	\$0	
RSVA - One-time	1582	\$0				\$0					\$0				\$0	\$0	\$0	
Other Deferred Credits	2425	\$0				\$0					\$0				\$0	\$0	\$0	
Group 2 Sub-Total		\$7,020,068	\$466,197	\$0	\$0	\$7,486,265	\$97,640	\$45,825	\$0	\$0	\$143,465	\$7,486,265	\$940,042	\$6,658,531	\$0	\$1,767,776	\$143,465	\$6,444
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0					\$0					\$0	\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295	-\$544,683		-\$544,683	-\$0	-\$32,295		
LRAM Variance Account¹¹	1568	-\$678,660	\$528,677			-\$149,983	-\$583	-\$8,084			-\$8,667	-\$149,983	\$933,405	-\$678,660	\$7,281	\$1,469,364	-\$8,667	\$0
Total including Account 1568		\$5,796,725	\$994,874	\$0	\$0	\$6,791,599	\$97,057	\$5,446	\$0	\$0	\$102,503	\$6,791,599	\$1,873,447	\$5,435,188	\$7,281	\$3,237,140	\$102,503	\$6,444
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0					\$0					\$0	\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$408,537				\$408,537	\$23,019	\$4,867			\$27,886	\$408,537		\$408,537		\$0	\$27,886	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0					\$0					\$0	\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0					\$0					\$0	\$0	
Smart Grid OM&A Deferral Account	1535	\$188,477				\$188,477	\$10,613	\$2,245			\$12,858	\$188,477		\$188,477		-\$0	\$12,858	
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0					\$0					\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0					\$0					\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	-\$0				-\$0					\$0					-\$0	\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	-\$2,986,888	-\$2,986,888			-\$5,973,776					-\$5,973,776			-\$5,973,776		-\$0	\$0	
Smart Meter OM&A Variance ⁵	1556	\$509,395				\$509,395	-\$509,395				-\$509,395			\$509,394		\$1	-\$509,395	
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					\$0					\$0		
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0					\$0					\$0		

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Board
 Deferral/Variance Account Workform

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Account Descriptions	Account Number	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$75,049		\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				
Variance - Ontario Clean Energy Benefit Act ¹	1508			\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$1,385		-\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$892
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$1,139
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508			\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account				
disposal of Fixed Assets Variance Account	1508			\$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508			\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$1,683
Retail Cost Variance Account - Retail	1518	-\$45,224		-\$613
Misc. Deferred Debits	1525			\$0
Retail Cost Variance Account - STR	1548	\$110,220		\$5,336
Board-Approved CDM Variance Account	1567			\$0
Extra-Ordinary Event Costs	1572			\$0
Deferred Rate Impact Amounts	1574			\$0
RSVA - One-time	1582			\$0
Other Deferred Credits	2425			\$0
Group 2 Sub-Total		\$141,430	\$0	\$8,479
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$38,516		\$6,221
LRAM Variance Account¹¹	1568	-\$8,677		\$10
Total including Account 1568		\$94,237	\$0	\$14,710
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$27,890		-\$4
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0
Smart Grid Capital Deferral Account	1534			\$0
Smart Grid OM&A Deferral Account	1535	\$12,861		-\$3
Smart Grid Funding Adder Deferral Account	1536			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555			\$0
Smart Meter OM&A Variance ⁹	1556	-\$508,395		\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575			
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576			

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Board
 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	2017										2018			
		Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Dispositions during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17	Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31-17 Adjusted for Dispositions during 2018	Closing Interest Balances as of Dec 31-17 Adjusted for Dispositions during 2018
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-\$0				-\$0	\$1				\$1			-\$0	\$1
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0					\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery															
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$0				\$0	-\$2				-\$2			\$0	-\$2
Other Regulatory Assets - Sub-Account - P & OPEB	1508	\$147,000	\$635,100			\$782,100	\$0				\$0			\$782,100	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$50,731				\$50,731	\$892	\$609			\$1,501			\$50,731	\$1,501
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	\$225,388		\$225,388		-\$0	\$1,139		\$1,139		\$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 Deferr	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account															
disposal of Fixed Assets Variance Account	1508	\$548,080	\$350,661			\$898,741	\$44	\$8,264			\$8,309			\$898,741	\$8,309
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508	\$0	-\$1,384,801			-\$1,384,801					\$0			-\$1,384,801	\$0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508	\$0	\$13,424			\$13,424	\$0				\$0			\$13,424	\$0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508	\$0				\$0	\$0				\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	\$0	-\$273,105			-\$273,105	\$0				\$0			-\$273,105	\$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	\$522,056	\$542,713			\$1,064,769	\$1,683	\$8,624			\$10,306			\$1,064,769	\$10,306
Retail Cost Variance Account - Retail	1518	-\$39,488				-\$39,488	-\$613	-\$474			-\$1,088			-\$39,488	-\$1,088
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$314,009				\$314,009	\$5,336	\$3,771			\$9,106			\$314,009	\$9,106
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0			\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0			\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	\$0
Group 2 Sub-Total		\$1,767,776	-\$116,008	\$225,388	\$0	\$1,426,380	\$8,479	\$20,793	\$1,139	\$0	\$28,134	\$0	\$0	\$1,426,380	\$28,134
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0			\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$0				-\$0	\$6,221			-\$6,221	\$0			-\$0	\$0
LRAM Variance Account¹¹	1568	\$1,469,364	\$1,080,681			\$2,550,045	\$10	\$21,748			\$21,758			\$2,550,045	\$21,758
Total including Account 1568		\$3,237,140	\$964,673	\$225,388	\$0	\$3,976,425	\$14,710	\$42,542	\$1,139	-\$6,221	\$49,892	\$0	\$0	\$3,976,425	\$49,892
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0			\$0	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	-\$0				-\$0	-\$4				-\$4			-\$0	-\$4
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535	-\$0				-\$0	-\$3				-\$3			-\$0	-\$3
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	-\$0				-\$0	\$0				\$0			-\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0
Smart Meter OM&A Variance ⁵	1556	\$1				\$1	\$0				\$0			\$1	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0								\$0	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$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.

Board
 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Projected Interest on Dec-31-17 Balances		Total Interest	Total Claim	As of Dec 31-17	Variance RRR vs. 2017 Balance (Principal + Interest)
		Projected Interest from Jan 1, 2018 to December 31, 2018 on Dec 31 -17 balance adjusted for disposition during 2018 (6)	Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance adjusted for disposition during 2018 (6)				
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$1		\$0.38	-\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0		\$0.00	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery							
Variance - Ontario Clean Energy Benefit Act ²	1508			\$0		\$0.00	\$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508			-\$2	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$782,100
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508			\$1,501	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$52,232
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferr	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account					<input type="checkbox"/> Tick to Dispose of Account		
disposal of Fixed Assets Variance Account	1508			\$8,309		\$0.00	\$907,049
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Acco	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	-\$1,384,801
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payr	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$13,424
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	-\$273,105
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508			\$10,306	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$1,075,075
Retail Cost Variance Account - Retail	1518		\$40,101	\$39,013		-\$474.29	-\$40,574
Misc. Deferred Debits	1525			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Retail Cost Variance Account - STR	1548		-\$319,344	-\$310,238		\$3,771.16	\$323,114
Board-Approved CDM Variance Account	1567			\$0		\$0.00	\$0
Extra-Ordinary Event Costs	1572			\$0		\$0.00	\$0
Deferred Rate Impact Amounts	1574			\$0		\$0.00	\$0
RSVA - One-time	1582			\$0		\$0.00	\$0
Other Deferred Credits	2425			\$0	<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Group 2 Sub-Total		\$0	-\$279,243	-\$251,109		\$3,297.25	\$1,454,515
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0		\$0.00	\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0		-\$0.06	\$0
LRAM Variance Account¹¹	1568		-\$1,478,050	-\$1,456,292	\$1,093,752.54	\$2,571,801	-\$1
Total including Account 1568		\$0	-\$1,757,293	-\$1,707,401	\$1,097,049.73	\$4,026,316	-\$0
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0		\$0.00	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532			-\$4		-\$4.65	\$5
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0		\$0.00	\$0
Smart Grid Capital Deferral Account	1534			\$0		\$0.00	\$0
Smart Grid OM&A Deferral Account	1535			-\$3		-\$2.87	\$3
Smart Grid Funding Adder Deferral Account	1536			\$0		\$0.00	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0		\$0.00	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0		-\$0.23	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555			\$0		\$0.00	\$0
Smart Meter OM&A Variance ⁵	1556			\$0		\$1.14	-\$1
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0		\$0.00	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575				<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576				<input type="checkbox"/> Tick to Dispose of Account	\$0.00	\$0

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

Ontario Energy Board
**2019 Deferral/Variance
 Account Workform**

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

	Account Descriptions	Account Number	Variance RRR vs. 2017 Balance (Principal + Interest)	Explanation
1	LV Variance Account	1550	\$ (0.31)	
2	Smart Metering Entry Charge Variance Account	1551	\$ 0.42	
3	RSVA - Wholesale Market Service Charge	1580	\$ (0.95)	
3.1	Variance WMS - Sub-account CBR Class A9	1580	\$ (0.21)	
3.2	Variance WMS - Sub-account CBR Class B9	1580	\$ 0.66	
4	RSVA - Retail Transmission Network Charge	1584	\$ (0.62)	
5	RSVA - Retail Transmission Connection Charge	1586	\$ (0.49)	
6	RSVA - Power (excluding Global Adjustment)12	1588	\$ (1.29)	
7	RSVA - Global Adjustment 12	1589	\$ (0.89)	
12	Disposition and Recovery/Refund of Regulatory Balances (2014/7)	1595	\$ (0.32)	
14	Disposition and Recovery/Refund of Regulatory Balances (2016/7)	1595	\$ (3.54)	
15	Disposition and Recovery/Refund of Regulatory Balances (2017/7)	1595	\$ 4.42	
16	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ (0.38)	
19	Other Regulatory Assets - Sub-Account - Capital Charges	1508	\$ 1.82	
21	Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	\$ (0.32)	
22	Other Regulatory Assets - Sub-Account1 - Pole Attachment Charge Revenues Variance Account	1508	\$ (0.11)	
39	Retail Cost Variance Account - Retail	1518	\$ 0.97	
41	Retail Cost Variance Account - STR	1548	\$ (1.06)	
48	PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592	\$ 0.06	
49	LRAM Variance Account11	1569	\$ (1.11)	
51	Renewable Generation Connection OMA Deferral Account8	1532	\$ 4.65	
54	Smart Grid OMA Deferral Account	1535	\$ 2.87	
57	Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries4	1555	\$ 0.23	
59	Smart Meter OMA Variance4	1556	\$ (1.14)	

Energy Board
**2019 Deferral/Variance
 Account Workform**

Induced a variance on the continuity schedule are listed below.
 Detailed explanation for each variance below.

Account Descriptions	Account Number
LV Variance Account	1550
Smart Metering Entry Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁹	1580
Variance WMS - Sub-account CBR Class A9	1580
Variance WMS - Sub-account CBR Class B9	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 (2014)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)7	1595
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Capital Charges	1508
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508
Retail Cost Variance Account - Retail	1518
Retail Cost Variance Account - STR	1543
PLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/IOVAT Input Tax Credits (ITCs)	1592
LRAM Variance Account11	1568
Renewable Generation Connection OMA Deferral Account ⁸	1532
Smart Grid OMA Deferral Account	1535
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter OMA Variance ⁴	1556



2019 Deferral/Variance Account Workform

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

Rate Class <small>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</small>	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C	
			Total Metered kWh ⁴	Total Metered kW ⁴	Metered kWh for Non-RPP Customers ^{4,5}	Metered kW for Non-RPP Customers ^{4,5}		Metered kWh for Wholesale Market Participants (WMP) ⁴	Metered kW for Wholesale Market Participants (WMP) ⁴	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)
RESIDENTIAL	kWh	308,990	2,214,984,000		65,871,551		98,285,240	0	0	2,214,984,000	0
GENERAL SERVICE LESS THAN 50 KW	kWh	24,850	704,193,000		107,201,474		22,437,830	0	0	704,193,000	0
GENERAL SERVICE 50 TO 1,499 KW	kW	3,380	2,852,593,000	6,761,930	2,450,259,748	6,761,931	39,332,942	33,972,968	63,608	2,818,620,032	6,698,322
GENERAL SERVICE 1,500 TO 4,999 KW	kW	78	914,569,000	1,957,009	914,569,000	1,957,010	11,840,457	0	0	914,569,000	1,957,009
LARGE USE	kW	11	617,036,000	1,115,702	617,036,000	1,115,703	6,451,316	0	0	617,036,000	1,115,702
UNMETERED SCATTERED LOAD	kWh	3,621	16,772,000				599,609	0	0	16,772,000	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	43	48,000	216			4,820	0	0	48,000	216
STREET LIGHTING	kW	55,516	43,876,000	123,144	43,876,000	123,144	1,302,150	0	0	43,876,000	123,144
MICROFIT AND MICRO-NET METERING										-	-
FTT										-	-
HCL RESOP, OTHER ENERGY RESOURCE										-	-
										-	-
										-	-
										-	-
										-	-
										-	-
Total		396,489	7,364,071,000	9,962,801	4,198,813,773	9,957,788	\$ 180,265,829	33,972,968	63,608	7,330,098,032	9,899,193

¹ Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

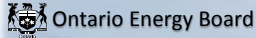
² The proportion of customers for the Residential and GS-50 Classes will be used to allocate Account 1551.

³ Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

⁴ Data inputted should equal that reported in RRR 2.1.5.4

⁵ If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.

E		F = B-C-E (deduct E if applicable)								1568 LRAM Variance Account Class Allocation ² (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
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	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	1595 Recovery Share Proportion (2017) ¹			
-	-	65,871,551									
-	-	107,201,474									
-	227,428,028	2,188,858,752									
27,682,539	338,720,147	548,166,315									
377,107,097	228,207,748	11,721,155									
-	-	-									
-	-	-									
-	-	-									
-	-	-									
-	-	-									
-	-	43,876,000									
-	-	-									
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-	-	-									
-	-	-									
-	-	-									
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-	-	-									
-	-	-									
404,789,636	794,355,923	2,965,695,247	0%	0%	0%	0%	0%	0%	0%	\$ -	
										Balance as per Sheet 2	\$ 1,093,753
										Variance	-\$ 1,093,753

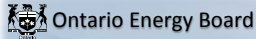


2019 Deferral/Variance Account Workform

	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	(281,788)	kWh	(84,757)	(26,946)	(109,155)	(34,996)	(23,611)	(642)
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	(62,406)	(5,019)	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	(2,253,040)	(716,292)	(2,867,047)	(930,282)	(627,637)	(17,060)
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	112,432	35,745	144,796	46,423	31,320	851
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	(770,928)	(245,095)	(992,849)	(318,317)	(214,760)	(5,838)
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	(73,602)	(23,400)	(93,661)	(30,391)	(20,504)	(557)
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	51,444	83,722	1,709,456	428,107	9,154	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
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(10,238,103)		(3,132,302)	(981,008)	(3,917,916)	(1,267,563)	(855,192)	(23,245)
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferr	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed As	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(474)	kWh	(143)	(45)	(184)	(59)	(40)	(1)
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	3,771	kWh	1,134	361	1,461	468	316	9
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		3,297		992	315	1,277	409	276	8
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)
Total of Account 1592		(0)		(0)	(0)	(0)	(0)	(0)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		1,093,753							
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	(1)	(0)	(2)	(1)	(0)	(0)
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(78,570)	kWh	(28,386)	(9,024)	(33,207)	(7,025)	(150)	(215)
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(2,538,491)		(805,660)	(241,316)	(957,208)	(306,890)	(207,051)	(5,628)
Total of Account 1580 and 1588 (not allocated to WMPs)		(7,699,612)		(2,326,642)	(739,692)	(2,960,708)	(960,673)	(648,141)	(17,617)
Balance of Account 1589 Allocated to Non-WMPs		2,316,150		51,444	83,722	1,709,456	428,107	9,154	0
Group 2 Accounts (including 1592, 1532)		3,293		990	315	1,275	409	276	7
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	\$6.66
1589/total kwh	\$0.0004



2019 Deferral/Variance Account Worksheet

	Amounts from Sheet 2	Allocator	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT
LV Variance Account	1550	(281,788)	kWh	0	0	(2)	(1,679)	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	0	0	(49)	(44,630)	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	0	0	2	2,227	0
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	0	0	(17)	(15,271)	0
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	0	0	(2)	(1,458)	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	0	0	0	34,266	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(10,238,103)		0	0	(67)	(60,811)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferr	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed As	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Va	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Var	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Def	1508	0	kWh	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(474)	kWh	0	0	(0)	(3)	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0
Retail Cost Variance Account - STR	1548	3,771	kWh	0	0	22	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0
Total of Group 2 Accounts		3,297		0	0	0	20	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	0	0	(0)	(0)	0
Total of Account 1592		(0)		0	0	(0)	(0)	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0						
Variance		1,093,753						
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	(0)	(0)	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(78,570)	kWh	0	0	(1)	(562)	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(2,538,491)		0	0	(16)	(14,723)	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(7,699,612)		0	0	(50)	(46,088)	0
Balance of Account 1589 Allocated to Non-WMPs		2,316,150		0	0	0	34,266	0
Group 2 Accounts (including 1592, 1532)		3,293		0	0	0	20	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0

Account 1589 reference calculation by customer and consumption

Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004

2019 Deferral/Variance Account Worksheet

	Amounts from Sheet 2	Allocator	HCI, RESOP, OTHER ENERGY RESOURCE							
LV Variance Account	1550	(281,788)	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(67,425)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(7,456,038)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	373,797	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(2,563,075)	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(243,574)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	2,316,150	Non-RPP kWh	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
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(10,238,103)		0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Va	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues 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	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	(474)	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	3,771	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		3,297		0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(0)	kWh	0	0	0	0	0	0	0
Total Account 1592		(0)		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	1,093,753		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		1,093,753								
Renewable Generation Connection OM&A Deferral Account	1532	(5)	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(78,570)	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(2,538,491)		0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(7,699,612)		0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		2,316,150		0	0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		3,293		0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0

Account 1589 reference calculation by customer and consumption

Account 1589 / Number of Customers	\$6.66
1589/total kwh	\$0.0004

2019 Deferral/Variance Account Workform

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

Year of the Account 1589 GA Balance Last Disposed 2016

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	3,320,883,387	3,320,883,387
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	12.24%	

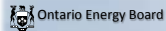
Allocation of Total GA Balance \$

Total GA Balance	D	\$	2,639,071
Transition Customers Portion of GA Balance	E=C*D	\$	322,921
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	2,316,150

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	66				
Customer	Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1	2,442,923	2,442,923	0.60%	\$ 1,941	\$ 162
Customer 2	2,073,335	2,073,335	0.51%	\$ 1,648	\$ 137
Customer 3	2,661,600	2,661,600	0.66%	\$ 2,115	\$ 176
Customer 4	2,200,854	2,200,854	0.54%	\$ 1,749	\$ 146
Customer 5	2,293,607	2,293,607	0.56%	\$ 1,823	\$ 152
Customer 6	2,318,214	2,318,214	0.57%	\$ 1,842	\$ 154
Customer 7	677,016	677,016	0.17%	\$ 538	\$ 45
Customer 8	1,948,841	1,948,841	0.48%	\$ 1,549	\$ 129
Customer 9	1,867,820	1,867,820	0.46%	\$ 1,484	\$ 124
Customer 10	1,175,427	1,175,427	0.29%	\$ 934	\$ 78
Customer 11	3,917,370	3,917,370	0.96%	\$ 3,113	\$ 259
Customer 12	3,491,598	3,491,598	0.86%	\$ 2,775	\$ 231
Customer 13	4,825,194	4,825,194	1.19%	\$ 3,835	\$ 320
Customer 14	2,438,857	2,438,857	0.60%	\$ 1,938	\$ 162
Customer 15	2,266,513	2,266,513	0.56%	\$ 1,801	\$ 150
Customer 16	3,645,790	3,645,790	0.90%	\$ 2,897	\$ 241
Customer 17	3,806,816	3,806,816	0.94%	\$ 3,025	\$ 252
Customer 18	4,814,718	4,814,718	1.18%	\$ 3,826	\$ 319
Customer 19	4,404,831	4,404,831	1.08%	\$ 3,500	\$ 292
Customer 20	2,769,372	2,769,372	0.68%	\$ 2,201	\$ 183
Customer 21	2,750,164	2,750,164	0.68%	\$ 2,186	\$ 182
Customer 22	4,010,368	4,010,368	0.99%	\$ 3,187	\$ 266
Customer 23	2,435,164	2,435,164	0.60%	\$ 1,935	\$ 161
Customer 24	3,741,903	3,741,903	0.92%	\$ 2,974	\$ 248
Customer 25	3,443,090	3,443,090	0.85%	\$ 2,736	\$ 228
Customer 26	4,153,461	4,153,461	1.02%	\$ 3,301	\$ 275
Customer 27	1,345,061	1,345,061	0.33%	\$ 1,069	\$ 89
Customer 28	3,764,336	3,764,336	0.93%	\$ 2,991	\$ 249
Customer 29	3,242,452	3,242,452	0.80%	\$ 2,577	\$ 215
Customer 30	4,444,517	4,444,517	1.09%	\$ 3,532	\$ 294
Customer 31	3,079,567	3,079,567	0.76%	\$ 2,447	\$ 204
Customer 32	591,473	591,473	0.15%	\$ 470	\$ 39
Customer 33	3,620,629	3,620,629	0.89%	\$ 2,877	\$ 240
Customer 34	3,705,427	3,705,427	0.91%	\$ 2,945	\$ 245
Customer 35	3,387,565	3,387,565	0.83%	\$ 2,692	\$ 224
Customer 36	1,322,737	1,322,737	0.33%	\$ 1,051	\$ 88

Customer 37		3,426,312	3,426,312	0.84%	\$	2,723	\$	301
Customer 38		3,028,169	3,028,169	0.75%	\$	2,406	\$	201
Customer 39		3,852,586	3,852,586	0.95%	\$	3,022	\$	251
Customer 40		10,982,997	10,982,997	2.70%	\$	8,728	\$	714
Customer 41		5,467,513	5,467,513	1.35%	\$	4,345	\$	362
Customer 42		3,449,368	3,449,368	0.85%	\$	2,741	\$	228
Customer 43		3,121,264	3,121,264	0.77%	\$	2,480	\$	207
Customer 44		7,759,977	7,759,977	1.91%	\$	6,167	\$	514
Customer 45		9,820,399	9,820,399	2.42%	\$	7,804	\$	650
Customer 46		10,520,738	10,520,738	2.59%	\$	8,361	\$	697
Customer 47		20,940,054	20,940,054	5.15%	\$	16,641	\$	1,387
Customer 48		8,495,721	8,495,721	2.09%	\$	6,751	\$	563
Customer 49		5,774,870	5,774,870	1.42%	\$	4,589	\$	382
Customer 50		6,168,175	6,168,175	1.52%	\$	4,902	\$	408
Customer 51		6,335,073	6,335,073	1.56%	\$	5,034	\$	420
Customer 52		4,868,112	4,868,112	1.20%	\$	3,869	\$	322
Customer 53		4,736,368	4,736,368	1.17%	\$	3,764	\$	314
Customer 54		18,392,618	18,392,618	4.53%	\$	14,616	\$	1,218
Customer 55		4,426,060	4,426,060	1.09%	\$	3,517	\$	293
Customer 56		9,033,301	9,033,301	2.22%	\$	7,179	\$	598
Customer 57		7,921,182	7,921,182	1.95%	\$	6,295	\$	525
Customer 58		4,515,396	4,515,396	1.11%	\$	3,588	\$	299
Customer 59		3,989,457	3,989,457	0.98%	\$	3,170	\$	264
Customer 60		9,594,667	9,594,667	2.36%	\$	7,625	\$	635
Customer 61		5,156,085	5,156,085	1.27%	\$	4,097	\$	341
Customer 62		6,760,038	6,760,038	1.66%	\$	5,372	\$	448
Customer 63		16,654,356	16,654,356	4.10%	\$	13,235	\$	1,103
Customer 64		19,352,318	19,352,318	4.76%	\$	15,379	\$	1,282
Customer 65		35,968,774	35,968,774	8.85%	\$	28,584	\$	2,382
Customer 66		40,758,393	40,758,393	10.03%	\$	32,390	\$	2,699
TOTAL		406,348,952	406,348,952	100.00%	\$	322,921	\$	26,910



2019 Deferral/Variance Account Workform

This tab allocates the CBR Class B 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 CBR Class B balance. The tables below calculate specific amounts for each transition customer. The general CBR Class B rate rider 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.

Please enter the Year the Account 1580 CBR Class B was Last Disposed. (Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption Less WMP Consumption and Consumption for Class A who were Class A for the full year)	A	6,782,455,290	6,782,455,290
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	406,348,952	406,348,952
Transition Customers' Portion of Total Consumption	C=B/A	5,99%	6,376,106,338

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	\$	83,577
Transition Customers Portion of CBR Class B Balance	E=D*C	\$	5,007
CBR Class B Balance to be assigned to current Class B Customers through Rate Rider	F=D-E	\$	78,570

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	BR		Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2017	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1	2,442,923	2,442,923	0.60%	\$	30	\$	3
Customer 2	2,073,335	2,073,335	0.51%	\$	26	\$	2
Customer 3	2,661,600	2,661,600	0.66%	\$	33	\$	3
Customer 4	2,200,854	2,200,854	0.54%	\$	27	\$	2
Customer 5	2,293,607	2,293,607	0.56%	\$	28	\$	2
Customer 6	2,318,214	2,318,214	0.57%	\$	29	\$	2
Customer 7	677,016	677,016	0.17%	\$	8	\$	1
Customer 8	1,948,841	1,948,841	0.49%	\$	24	\$	2
Customer 9	1,867,820	1,867,820	0.46%	\$	23	\$	2
Customer 10	1,175,427	1,175,427	0.29%	\$	14	\$	1
Customer 11	3,917,370	3,917,370	0.96%	\$	48	\$	4
Customer 12	3,491,598	3,491,598	0.86%	\$	43	\$	4
Customer 13	4,825,194	4,825,194	1.19%	\$	59	\$	5
Customer 14	2,438,857	2,438,857	0.60%	\$	30	\$	3
Customer 15	2,266,513	2,266,513	0.56%	\$	28	\$	2
Customer 16	3,645,790	3,645,790	0.90%	\$	45	\$	4
Customer 17	3,806,816	3,806,816	0.94%	\$	47	\$	4
Customer 18	4,814,718	4,814,718	1.18%	\$	59	\$	5
Customer 19	4,404,831	4,404,831	1.08%	\$	54	\$	5
Customer 20	2,769,372	2,769,372	0.68%	\$	34	\$	3
Customer 21	2,750,164	2,750,164	0.68%	\$	34	\$	3
Customer 22	4,010,368	4,010,368	0.99%	\$	49	\$	4
Customer 23	2,435,164	2,435,164	0.60%	\$	30	\$	3
Customer 24	3,741,903	3,741,903	0.92%	\$	46	\$	4
Customer 25	3,443,090	3,443,090	0.85%	\$	42	\$	4
Customer 26	4,153,461	4,153,461	1.02%	\$	51	\$	4
Customer 27	1,345,061	1,345,061	0.33%	\$	17	\$	1
Customer 28	3,764,336	3,764,336	0.93%	\$	46	\$	4
Customer 29	3,242,452	3,242,452	0.80%	\$	40	\$	3
Customer 30	4,444,517	4,444,517	1.09%	\$	55	\$	5
Customer 31	3,079,567	3,079,567	0.76%	\$	38	\$	3
Customer 32	591,473	591,473	0.15%	\$	7	\$	1
Customer 33	3,620,629	3,620,629	0.89%	\$	45	\$	4
Customer 34	3,705,427	3,705,427	0.91%	\$	46	\$	4
Customer 35	3,387,565	3,387,565	0.83%	\$	42	\$	3
Customer 36	1,322,737	1,322,737	0.33%	\$	16	\$	1
Customer 37	3,426,312	3,426,312	0.84%	\$	42	\$	4
Customer 38	3,028,169	3,028,169	0.75%	\$	37	\$	3
Customer 39	3,852,386	3,852,386	0.95%	\$	47	\$	4
Customer 40	10,982,997	10,982,997	2.70%	\$	135	\$	11
Customer 41	5,467,513	5,467,513	1.35%	\$	67	\$	6
Customer 42	3,449,368	3,449,368	0.85%	\$	43	\$	4
Customer 43	3,121,264	3,121,264	0.77%	\$	38	\$	3
Customer 44	7,759,977	7,759,977	1.91%	\$	96	\$	8
Customer 45	9,820,399	9,820,399	2.42%	\$	121	\$	10
Customer 46	10,520,738	10,520,738	2.99%	\$	130	\$	11
Customer 47	20,940,054	20,940,054	5.10%	\$	258	\$	22
Customer 48	8,495,721	8,495,721	2.09%	\$	105	\$	9
Customer 49	5,774,870	5,774,870	1.42%	\$	71	\$	6
Customer 50	6,108,175	6,108,175	1.56%	\$	76	\$	6
Customer 51	6,335,073	6,335,073	1.56%	\$	78	\$	7
Customer 52	4,868,112	4,868,112	1.20%	\$	60	\$	5
Customer 53	4,736,368	4,736,368	1.17%	\$	58	\$	5
Customer 54	18,392,618	18,392,618	4.53%	\$	222	\$	19
Customer 55	4,426,060	4,426,060	1.09%	\$	55	\$	5
Customer 56	9,033,301	9,033,301	2.22%	\$	111	\$	9
Customer 57	7,921,182	7,921,182	1.95%	\$	98	\$	8
Customer 58	4,515,396	4,515,396	1.11%	\$	56	\$	5
Customer 59	3,989,457	3,989,457	0.98%	\$	49	\$	4
Customer 60	9,594,667	9,594,667	2.36%	\$	118	\$	10
Customer 61	5,156,085	5,156,085	1.27%	\$	64	\$	5
Customer 62	6,760,038	6,760,038	1.66%	\$	83	\$	7
Customer 63	16,654,356	16,654,356	4.10%	\$	205	\$	17
Customer 64	19,352,318	19,352,318	4.76%	\$	238	\$	20
Customer 65	35,968,774	35,968,774	8.80%	\$	443	\$	37
Customer 66	40,758,393	40,758,393	10.03%	\$	502	\$	42
Total	406,348,952	406,348,952	100.00%	\$	5,007	\$	417

2019 Deferral/Variance Account Workform

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

The Year the Account 1580 CBR Class B was Last Disposed.

2016

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

	Total Metered 2017 Consumption Minus WMP		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	
	kWh	kW	kWh	kW	kWh	kW	kWh	kW		
RESIDENTIAL	2,214,984,000	-	0	0	0	0	2,214,984,000	-	0	36%
GENERAL SERVICE LESS THAN 50 KW	704,193,000	-	0	0	0	0	704,193,000	-	0	11%
GENERAL SERVICE 50 TO 1,499 KW	2,818,620,032	6,698,322	0	0	227,428,028	490,724	2,591,192,004	6,207,598	42%	
GENERAL SERVICE 1,500 TO 4,999 KW	914,569,000	1,957,009	27,682,539	43,720	338,720,147	710,372	548,166,315	1,202,917	9%	
LARGE USE	617,036,000	1,115,702	377,107,097	664,394	228,207,748	428,538	11,721,155	22,770	0%	
UNMETERED SCATTERED LOAD	16,772,000	-	0	0	0	0	16,772,000	-	0	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	4,800	0	0	0	0	-	4,800	0	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0	0%
SENTINEL LIGHTING	48,000	216	0	0	0	0	48,000	216	0	0%
STREET LIGHTING	43,876,000	123,144	0	0	0	0	43,876,000	123,144	1	1%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0	0%
FIT	-	-	0	0	0	0	-	-	0	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
	-	-	0	0	0	0	-	-	0	0%
Total	7,330,098,032	9,899,193	404,789,636	708,114	794,355,923	1,629,634	6,130,952,474	7,561,445	100%	

2019 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months)

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

1550, 1551, 1584, 1586, 1595, 1590 and 1598 per instructions

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	2,214,984,000	-\$ 834,045	- 0.0004
GENERAL SERVICE LESS THAN 50 KW	kWh	704,193,000	-\$ 250,340	- 0.0004
GENERAL SERVICE 50 TO 1,499 KW	KW	6,761,930	-\$ 990,414	- 0.1465
GENERAL SERVICE 1,500 TO 4,999 KW	KW	1,957,009	-\$ 313,915	- 0.1604
LARGE USE	KW	1,115,702	-\$ 207,201	- 0.1857
UNMETERED SCATTERED LOAD	kWh	16,772,000	-\$ 5,843	- 0.0003
STANDBY POWER GENERAL SERVICE	KW	-	\$ -	-
STANDBY POWER GENERAL SERVICE	KW	4,800	\$ -	-
STANDBY POWER GENERAL SERVICE	kWh	-	\$ -	-
SENTINEL LIGHTING	KW	216	-\$ 17	- 0.0774
STREET LIGHTING	KW	123,144	-\$ 15,285	- 0.1241
MICROFIT AND MICRO-NET METERING				
FIT				
HCI, RESOP, OTHER ENERGY RESOURCE				
Total			-\$ 2,617,061	

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NEW DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

This Schedule describes Hydro Ottawa's proposal for establishing one new deferral and variance account ("DVA"). Below, Hydro Ottawa describes the eligibility criteria regarding causation, materiality, and prudence for the proposed new account.

2.0 GROUP 1 ACCOUNTS

Per the Approved Settlement Agreement, Hydro Ottawa will follow the OEB's instruction regarding the clearance of Group 1 Accounts. The Board's Chapter 3 *Filing Requirements for Electricity Distribution Rate Applications*, issued July 12, 2018, set a disposition threshold of \$0.001 per kWh.¹ In addition, pursuant to a letter from the Board dated July 25, 2014, distributors may elect to dispose of Group 1 Account balances below the threshold. Hydro Ottawa's circumstances meet the above-mentioned threshold for Group 1 Accounts.

Hydro Ottawa proposes to dispose of a number of Group 1 DVAs by way of this Application (please see Exhibit 9-2-1 for details) and move the balance into a newly established 1595 (2019) Sub-Account.

¹ Section 3.2.5, p. 10.

1 **DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS**

2

3 **1.0 INTRODUCTION**

4

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

8

9 In a letter dated July 20, 2018, the OEB indicated that Group 1 rate riders will be
10 approved on an interim basis. As a result, Hydro Ottawa is requesting that the Group 1
11 rate riders be approved on an interim basis.

12

13 As part of the OEB’s Decision and Rate Order for Hydro Ottawa’s 2018 rate adjustment
14 application, Hydro Ottawa received approval of rate riders to recover Group 1
15 accumulated balances to December 31, 2016, including forecasted interest.
16 Accordingly, Group 1 Accounts requested for disposal have accumulated balances since
17 January 1, 2017.

18

19 **2.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS SEEKING DISPOSITION**

20

21 As part of this Application, Hydro Ottawa is seeking disposition of Group 1 Accounts,
22 with the exception of the 1595 Sub-Accounts.

23

24 Table 1 provides a summary of the Group 1 DVAs by Uniform System of Accounts
25 (“USofA”) for which Hydro Ottawa is seeking disposition. For the completed DVA
26 Continuity Schedule, please see Attachment 9-1-A 2019 DVA Workform, attached to
27 Exhibit 9-1-1. Per the DVA Continuity Schedule, principal balances are up to December
28 31, 2017 and interest forecasted to December 31, 2018. The total net balance of the
29 Group 1 DVAs for which Hydro Ottawa is seeking disposition is \$7.7 million.

30

1 As part of this Application, Hydro Ottawa has completed the Global Adjustment (“GA”)
 2 Analysis Workform and GA Appendix A. These are included in this Application as
 3 Attachment 9-2-A 2019 DVA Workform and Attachment 9-2-B GA Appendix A,
 4 respectively.

5

6 **Table 1 – Hydro Ottawa’s Proposed DVA Dispositions¹**

USofA Number	Group 1 Deferral/Variance Account Description	Amount (\$)	Principal (\$)	Interest (\$)
1550	LV Variance Account	(281,788)	(274,566)	(7,221)
1551	Smart Metering Entity Charge Variance Account	(67,425)	(65,851)	(1,574)
1580	RSVA – Wholesale Market Service Charge ²	(7,539,615)	(7,353,681)	(185,934)
1584	RSVA – Retail Transmission Network Charge	373,797	364,929	8,868
1586	RSVA – Retail Transmission Connection Charge	(2,563,075)	(2,496,268)	(66,807)
1588	RSVA – Power (excluding GA)	(243,574)	(246,284)	2,710
1589	RSVA – GA	2,639,071	2,544,768	94,304
	Total DVA balance to be moved to 1595 (2019)	(7,682,609)	(7,526,955)	(-155,654)

7

8 With respect to Sub-Account to Wholesale Market Service Charge (“WMS”) Capacity
 9 Based Recovery (“CBR”) Class B, Hydro Ottawa proposes to move the balance into
 10 1580 WMS Control Account 2019, to be disposed through the general purpose Group 1
 11 DVA rate rider, as the amount would yield a rate rider with less than four decimals. This
 12 approach is consistent with guidance provided by the OEB in the Chapter 2 and Chapter
 13 3 Filing Requirements dated July 12, 2018.

14

15 **3.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS NOT SEEKING DISPOSITION**

16

17 Consistent with the Approved Settlement Agreement, Hydro Ottawa is not seeking
 18 disposition for Group 2 Accounts in this Application. Hydro Ottawa is not requesting
 19 disposition of Account 1568 LRAM Variance Account at this time.

20

¹ Dollar amounts are rounded to the nearest dollar.

² Balance includes Sub-Account to 1580 WMS CBR Class B.

1 In the Board's updated Chapter 3 *Filing Requirements for Electricity Distribution Rate*
2 *Applications*, issued July 12, 2018, the following is stated: "Applicants are expected to
3 request disposition of residual balances in Account 1595 Sub-accounts for each vintage
4 year only once, on a final basis. Distributors are expected to seek disposition of the
5 audited account balances a year after a rate rider's sunset date has expired. No further
6 transactions are expected to flow through the Account 1595 Sub-accounts once the
7 residual balance has been disposed." Hydro Ottawa is not requesting disposition of any
8 vintage 1595 Sub-accounts, including 1595 (2014). Hydro Ottawa proposes to clear
9 1595 Sub-accounts in conjunction with either its next Cost of Service application or after
10 a three-year period, to coincide with a two-year cancel/rebill time period – whichever
11 represents a longer period of time subsequent to the submittal of this Application. Such
12 an approach would make the process more efficient for Hydro Ottawa's systems, as it
13 would reduce the need to manually monitor and write-off residual values after final
14 disposition.

15 16 **4.0 VARIANCE ANALYSIS**

17 18 **4.1 Balances Proposed for Disposition Consistent with Audited Financial** 19 **Statements**

20
21 Hydro Ottawa confirms the amounts proposed for disposition align with Hydro Ottawa's
22 2017 Financial Statements. As per the OEB's Guidance on the Disposition of Accounts
23 1588 and 1589 dated May 23, 2017, Hydro Ottawa has included the Regulated Price
24 Plan ("RPP") settlement true-up and GA settlement true-up claims made with the
25 Independent Electricity System Operator ("IESO") in 2018 related to the 2017 fiscal year
26 for Account 1588 and 1589.

27
28 The GA Class B balance was reconciled to the net change in expected GA balance with
29 a difference of (\$54,210) or 0.0. For clarity and for the unaudited balances to be easily
30 identifiable, Hydro Ottawa has entered the amount related to the true-ups in the

1 “Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31 -17 balance
2 adjusted for disposition during 2018” column on the DVA Continuity Schedule.

3 4 **4.2 Explanation of Variances**

5
6 Per the Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications*,
7 issued July 20, 2017, the following two variance explanations are required:

8
9 1) “Provide an explanation for any variances greater than 5% between amounts
10 proposed for disposition before forecasted interest and the amounts reported in
11 the applicant’s RRR filings for each account.”³

12
13 2) “Provide explanations, even if such variances are below the 5% threshold, if the
14 variances in question relate to: (1) matters of principle (i.e. conformance with the APH or
15 prior OEB decisions, and prior period adjustments); and/or (2) the cumulative effect of
16 immaterial differences over several accounts total to a material difference between what
17 is proposed for disposition in total before forecasted interest and what is recorded in the
18 RRR filings.”⁴

19
20 With the exception of the required 1588 and 1589 Account true-ups, as explained in
21 section 4.1, Hydro Ottawa does not have any variance amounts proposed for disposition
22 that would meet the above requirements for a variance explanation.

23 24 **5.0 ALLOCATION OF DVAs AND LENGTH OF DISPOSITION PERIOD**

25
26 Hydro Ottawa is requesting a one-year rate rider for the recovery or refund of balances
27 proposed for disposition. This adheres to the default disposition period.

28 29 **6.0 PROPOSED RATE RIDERS**

30

³ Section 2.9.5, p. 64.

⁴ *Ibid.*

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

7

8

Table 2 – Rate Riders for DVAs (excluding GA)

9

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	2,214,984,000	(\$834,045)	-0.0004	\$/kWh
General Service < 50 kW	kWh	704,193,000	(\$250,340)	-0.0004	\$/kWh
General Service 50 to 1,499 kW	kW	6,671,930	(\$990,414)	-0.1465	\$/kW
General Service 1,500 to 4,999 kW	kW	1,957,009	(\$313,915)	-0.1604	\$/kW
Large Use	kW	1,115,702	(\$207,201)	-0.1857	\$/kW
Unmetered Scattered Load	kWh	16,772,000	(\$5,843)	-0.0003	\$/kWh
Sentinel Lighting	kW	216	(\$17)	-0.0774	\$/kW
Street Lighting	kW	123,144	(\$15,285)	-0.1241	\$/kW
Total			(\$2,617,061)		

10

11

Table 3 – Rate Riders for DVAs (excluding GA) – NON-WMP

12

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	2,214,984,000	(\$2,326,642)	-0.0011	\$/kWh
General Service < 50 kW	kWh	704,193,000	(\$739,692)	-0.0011	\$/kWh
General Service 50 to 1,499 kW	kW	6,698,322	(\$2,960,708)	-0.4420	\$/kW
General Service 1,500 to 4,999 kW	kW	1,957,009	(\$960,673)	-0.4909	\$/kW
Large Use	kW	1,115,702	(\$648,141)	-0.5809	\$/kW
Unmetered Scattered Load	kWh	16,772,000	(\$17,617)	-0.0011	\$/kWh
Sentinel Lighting	kW	216	(\$50)	-0.2334	\$/kW
Street Lighting	kW	123,144	(\$46,088)	-0.3743	\$/kW
Total			(\$7,699,612)		

13

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Table 4 – Rate Riders for GA

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinate
Residential	kWh	65,871,551	\$51,444	0.0008	\$/kWh
General Service < 50 kW	kWh	107,201,474	\$83,722	0.0008	\$/kWh
General Service 50 to 1,499 kW	kWh	2,188,858,752	\$1,709,456	0.0008	\$/kWh
General Service 1,500 to 4,999 kW	kWh	548,166,315	\$428,107	0.0008	\$/kWh
Large Use	kWh	11,721,155	\$9,154	0.0008	\$/kWh
Unmetered Scattered Load	kWh	0	\$0	0.0	\$/kWh
Sentinel Lighting	kWh	0	\$0	0.0	\$/kWh
Street Lighting	kWh	43,876,000	\$34,266	0.0008	\$/kWh
Total			\$2,316,150		

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7.0 GA AND WMS CBR CLASS A ADJUSTMENTS

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

12
 13 The DVA model requests customer level information in order to capture customer-
 14 specific impacts of transitioning Class A customers. Hydro Ottawa has supplied this
 15 information at the direction of the OEB. The total amount to be allocated to Class A
 16 transitioning customers for GA is a charge of \$322,921. The total amount to be
 17 allocated to Class A transitioning customers for WMS CBR is a credit of \$5,007. Hydro
 18 Ottawa proposes to apply the customer-specific adjustments as a one-time adjustment
 19 rather than monthly adjustments. Unlike the use of rate riders, these adjustments are a
 20 manual process for Hydro Ottawa. It would be more efficient to complete one-time
 21 adjustments on 66 accounts (132 adjustments plus HST and potentially 8%) rather than
 22 completing a minimum of 132 adjustments monthly. Hydro Ottawa estimates that the

1 highest one-time adjustment would result in a temporary total bill increase of
2 approximately 3.2%.

3

4 **8.0 PROPOSED ESTABLISHMENT OF NEW DVAs**

5

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



Ontario Energy Board

GA Analysis Workform

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

Year		2017		
Total Metered excluding WMP	C = A+B	7,183,312,371	kWh	100%
RPP	A	3,073,564,932	kWh	42.8%
Non RPP	B = D+E	4,109,747,439	kWh	57.2%
Non-RPP Class A	D	792,796,607	kWh	11.0%
Non-RPP Class B*	E	3,316,950,832	kWh	46.2%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month



Note 4 **Analysis of Expected GA Amount**

Year	2017								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	342,592,578	325,485,047	316,086,125	333,193,656	0.06687	\$ 22,280,660	0.08227	\$ 27,411,842	\$ 5,131,182
February	316,368,403	316,086,125	299,552,423	299,834,701	0.10559	\$ 31,659,546	0.08639	\$ 25,902,720	-\$ 5,756,826
March	321,726,627	299,552,423	310,515,700	332,689,904	0.08409	\$ 27,975,894	0.07135	\$ 23,737,425	-\$ 4,238,469
April	293,650,179	310,515,700	301,994,257	285,128,736	0.06874	\$ 19,599,749	0.10778	\$ 30,731,175	\$ 11,131,426
May	308,467,684	301,994,257	287,712,716	294,186,143	0.10623	\$ 31,251,394	0.12307	\$ 36,205,489	\$ 4,954,095
June	301,665,894	287,712,716	287,551,680	301,504,858	0.11954	\$ 36,041,891	0.11848	\$ 35,722,296	-\$ 319,595
July	289,316,258	287,551,680	258,321,439	260,086,017	0.10652	\$ 27,704,363	0.11280	\$ 29,337,703	\$ 1,633,340
August	284,371,685	258,321,439	242,367,056	268,417,303	0.11500	\$ 30,867,990	0.10109	\$ 27,134,305	-\$ 3,733,685
September	245,773,135	242,367,056	246,131,888	249,537,967	0.12739	\$ 31,788,642	0.08864	\$ 22,119,045	-\$ 9,669,596
October	253,510,808	246,131,888	228,981,272	236,360,192	0.10212	\$ 24,137,103	0.12563	\$ 29,693,931	\$ 5,556,828
November	246,307,267	228,981,272	228,817,306	246,143,301	0.11164	\$ 27,479,438	0.09704	\$ 23,885,746	-\$ 3,593,692
December	210,829,655	228,817,306	286,061,889	268,074,238	0.08391	\$ 22,494,109	0.09207	\$ 24,681,595	\$ 2,187,486
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	3,414,580,172	3,333,516,908	3,294,093,750	3,375,157,015		\$ 333,280,778		\$ 336,563,271	\$ 3,282,493

Calculated Loss Factor

1.0175

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 3,226,497	
1a	True-up of GA Charges based on Actual Non-RPP Volumes prior year	- 633,728.91	
1b	True-up of GA Charges based on Actual Non-RPP Volumes current year	\$ 1,174,501	
2a	Remove prior year end unbilled to actual revenue differences	-\$ 291,573	
2b	Add current year end unbilled to actual revenue differences	-\$ 930,928	
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ 683,515	
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 3,228,283
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 3,282,493
	Unresolved Difference	-\$ 54,210
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.0%</u>



Appendix A

GA Methodology Description Questions on Accounts 1588 & 1589¹

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
 - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - c. If another approach is used, please explain in detail.

Response to Question 1:

Hydro Ottawa follows approach b above.


¹In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions.

2. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).
- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.
- c. Has CT 1142 been trued up for with the IESO for all of 2017?
- d. Which months from 2017 were trued up in 2018?
- e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?
- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Responses to Question 2:

- a. Estimated RPP kWh is based on total estimated purchases for the month from IESO, Hydro One and Embedded generators minus estimated non-capped kWh. Estimates are based on preliminary meter reading. The day 4 GA RPP amount is based on estimated RPP kWh multiplied by the GA 2nd estimate rate and is included in CT 1142 submission. This GA RPP amount is recorded to Account 1589.
- b. The RPP/Non-RPP is trued-up to actual as billing data becomes available. The true up is based on the difference between actual billing data (Tiered or Time of Use fixed price minus customer specific commodity price or weighted average hourly commodity price, respectively) and the amount submitted for response A above. The true up for either pricing or volume commences the following month and includes any previous month's true up as well as, where applicable, the previous calendar year's true up due to cancel/rebill.
- c. Hydro Ottawa has rue-up for CT 1142 with the IESO for 2017 on a monthly basis and the DVA continuity adjustments reflects adjustments up until the end of June 2018. Hydro Ottawa expects only minor true ups for 2017 going forward due to the possibility of cancel/rebills.
- d. January 2017 to December 2017 were trued-up in 2018.

- 
- e. Yes, the 2017 true-up in 2018 are reflected in the DVA Continuity Schedule in cell BR31. The dollar value for 1588 is -\$984,279. Hydro Ottawa expects only minor true ups for 2017 going forward due to the possibility of cancel/rebills.
- f. The reconciliation amount has been entered into the “Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31-17 balance adjusted for disposition of 2018”, column BR. The dollar value for 1588 is -\$984,279.


3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589)
- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.
- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?
- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?
- e. Please indicate which months from 2017 were true up in 2018 for CT 148 proportions between RPP and non-RPP.
- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.
- g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Responses to Question 3:

- a. The accrual for CT 148 is based on (Total estimated purchase minus estimated kWh for our Class A customers) * 2nd GA B rate. Total purchase includes purchases from IESO, Hydro One and Embedded generators. For further detail please see Exhibit 9-1-1 section 9.0 Global Adjustment. In each month, account 1589 includes that month's CT 148 accrual as well as the previous month's difference between the accrual CT 148 and actual CT 148.
- b. Charge type 1142 includes true up submission for both 1588 and 1589. CT 148 is true up (1589) on a monthly basis; each month is updated based on the latest billed and unbilled data.

By business day 4 of each month end, Hydro Ottawa will estimate RPP kWh for the previous month, consisting of billed and unbilled. Estimated RPP kWh is based on total estimated purchases for the month from IESO, Hydro One and Embedded generators minus estimated non-capped kWh. Estimates are based on preliminary meter reading. In addition, the business day 4 submission includes an estimate of the weighted average price for




commodity purchased from IESO, Hydro One and Embedded generators and an estimate of TOU, Tiered consumption buckets for our RPP customers.

The difference between fixed price for TOU and Tiered and the estimated weighted average price for RPP customers is submitted to the IESO. This difference is recorded to Account 1588.

The day 4 GA RPP amount is based on 'Estimated RPP kWh' multiplied by the GA 2nd estimate rate. This GA RPP amount is recorded to Account 1589.

Once billing data is available, Hydro Ottawa will true-up the Day 4 estimate to actual billed, and the estimated billed IESO rate to IESO billed rate ("RPP 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. This GA RPP true-up amount is recorded to Account 1589.

- c. The initial recording of the GA expense is based on an estimate of non-RPP kWh volume (based on preliminary meter reading) multiplied by the GA 2nd estimate rate. The GA expense is trued up to the actual GA per kWh rate (based on CT 148) in the subsequent month in the CT 1142 submission. However, on an annual basis, the GA expense is recorded using the actual GA per kWh rate (based on CT 148) as Hydro Ottawa uses the final invoice to record the GA expense for the month of December.
- d. Yes, the CT 148 RPP/Non-RPP is trued-up to actual as billing data becomes available. As noted above, the CT 148 RPP/Non-RPP true-up is part of CT 1142.
- e. May 2017 to December 2017 were trued-up in 2018.
- f. Yes the 2017 true-up in 2018 are reflected in the DVA Continuity Schedule in cell BR32. The dollar value for 1589 is \$243,573. Hydro Ottawa expects only minor true-ups for 2017 going forward due to the possibility of cancel/rebills.

- 
- g. The reconciliation amount has been entered into the “Projected Interest from January 1, 2019 to April 30, 2019 on Dec 31-17 balance adjusted for disposition of 2018”, column BR. The dollar value for 1589 is \$243,573.


4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?
- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).
- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?
- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.
- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.
- f. Please confirm that the principal adjustments approved for disposition in 2018 were not recorded in the applicant's GL as adjustments (they would be recorded as OEB approved dispositions in the GL and shown as such on the DVA Continuity Schedule under 2018).

Response to Question 4:

- a. Yes, -\$1,462,534 for 1588 and \$925,302 for 1589.
- b. The 1589 adjustment of \$925,302 can be further broken down into the RPP Settlement true-up amount of \$633,729 and the unbilled to actual revenue difference of \$291,573.
- c. Hydro Ottawa included the adjustments in the 2017 transactions as normal course; therefore adjustments already included in the 2018 proceeding are offset by the approved disposition. As a result, no additional adjustments were required.

- 
- d. An adjustment amount of -\$984,279 for 1588 and \$243,573 for 1589 have been included in the 2019 DVA continuity schedule. These amounts can be found in cells BR31 and BR32 respectively. The 1589 adjustment of \$243,573 can be further broken down into the Non-RPP volume true-up amount of \$1,174,500 and the unbilled to actual revenue difference of -\$930,928. Please refer to Attachment 9-2-A GA Analysis Workform.
- e. Yes, the amount calculated in part d. above reconcile to the principal adjustments shown in the DVA Continuity Schedule for the current proceeding.
- f. Hydro Ottawa confirms. Please see response to question 3 c.

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections>Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$13,394,544	-\$205,740	-\$13,600,284	-\$13,690,136	\$89,851	-\$92,292	-\$2,440	-0.7%
Account 1589 - Global Adjustment	-\$4,831,532	-\$83,673	-\$4,915,206	-\$4,871,932	-\$43,273	-\$45,954	-\$89,227	0.9%
Total Group 1 and Group 2 Balances	-\$18,226,077	-\$289,413	-\$18,515,490	-\$18,562,068	\$46,578	-\$138,246	-\$91,667	-0.3%

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Additional Notes and Comments

1595 Analysis Workform

Step 1

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/Returned	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections>Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	-\$17,118,291	-\$162,372	-\$17,280,663	-\$17,170,838	-\$109,824	\$67,486	-\$42,339	0.6%
Account 1589 - Global Adjustment	\$12,168,610	\$152,789	\$12,321,399	\$12,144,840	\$176,559	-\$72,507	\$104,052	1.4%
Total Group 1 and Group 2 Balances	-\$4,949,681	-\$9,583	-\$4,959,264	-\$5,025,998	\$66,734	-\$5,021	\$61,713	-1.3%

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Additional Notes and Comments