August 12, 2019
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
2020 Electricity Distribution Rate Application (EB-2019-0046)

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, 2020.

This Application represents Hydro Ottawa's fourth and final 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

EB-2019-0046

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, 2020.

HYDRO OTTAWA LIMITED

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

FILED: AUGUST 12, 2019

Applicant

Hydro Ottawa Limited
2711 Hunt Club Road, P.O. Box 8700
Ottawa, Ontario
K1G 3S4

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ABBREVIATIONS AND DEFINED TERMS

1.0 ABBREVIATIONS

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

"2018 rate adjustment application" – 2018 Hydro Ottawa Limited Electricity Distribution Rate Application (EB-2017-0052)
"2019 rate adjustment application" – 2019 Hydro Ottawa Limited Electricity Distribution Rate Application (EB-2018-0044)
"Allstream" – Allstream Inc.
"APH" – Accounting Procedures Handbook
"Application" – 2020 Hydro Ottawa Limited Electricity Distribution Rate Application (EB-2019-0046)
"2019 Decision and Order" – Decision and Rate Order, EB-2018-0044, December 13, 2018
"Approved Settlement Agreement" – Amended September 18, 2015 Settlement Proposal; Originally Filed September 18, 2015; Refiled December 7, 2015; Approved December 22, 2015 (EB-2015-0004)
"Board" – Ontario Energy Board
"Carriers" – Allstream Inc., Quebecor Media, Rogers Communication Partnership, and TELUS Communications Inc.
"CBR" – Capacity Based Recovery
"CCA" – Capital Cost Allowance
"CCC" – Consumers Council of Canada
"CCRA" – Connection Cost Recovery Agreement
"CDM" – Conservation and Demand Management
"CGAAP" – Canadian Generally Accepted Accounting Principles
"CIR" – Custom Incentive Rate-setting

"CLD" – Coalition of Large Distributors

"Custom IR" – Custom Incentive Rate-setting

"Custom IR Application" – 2016-2020 Hydro Ottawa Limited Custom Incentive Rate-setting Application (EB-2015-0004)

"DCB" – Distributor-Consolidated Billing monthly charge

"Decision" – Ontario Energy Board Decision and Rate Order (EB-2015-0004), Hydro Ottawa Limited, issued December 22, 2015

"DRC" – Debt Retirement Charge

"DSP" – Distribution System Plan

"DVA" – Deferral and Variance Account

"EAM" – Efficiency Adjustment Mechanism

"EDDVAR Report" – Report of the Board on *Electricity Distributors' Deferral and Variance Account Review Initiative* (EB-2008-0046), issued July 31, 2009

"Energy Probe" – Energy Probe Research Foundation

"ERF" – Energy Resource Facility

"ESM" – Earnings Sharing Mechanism

"Filing Requirements" – Ontario Energy Board's Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications*, issued July 12, 2018

"GA" – Global Adjustment

"GS" – General Service

"GS >50kW" – General Service with average monthly demand greater than 50 Kilowatts

"GS <50kW" – General Service with average monthly demand less than 50 Kilowatts

"Guideline" – Ontario Energy Board Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates

"HOL" – Hydro Ottawa Limited

"Hydro One" – Hydro One Networks Inc.

"Hydro Ottawa" – Hydro Ottawa Limited

"ICI" – Industrial Conservation Initiative

"IESO" – Independent Electricity System Operator

"IFRS" – International Financial Reporting Standards

"IRM" – Incentive Regulation Mechanism

"KPI" – Key Performance Indicators

"kV" – Kilovolt

"kW" – Kilowatt

"kWh" – Kilowatt hour

"LRAM" – Lost Revenue Adjustment Mechanism

"LRAMVA" – Lost Revenue Adjustment Mechanism Variance Account

"LV" – Low Voltage

"MIFRS" – Modified International Financial Reporting Standards

"MWh" – Megawatt hour

"New Facilities" – South Operations and Warehouse facility and an Eastern Operations and Administrative Campus facility and related land

"OCEB" – Ontario Clean Energy Benefit

"OEB" – Ontario Energy Board

"OEB Act" – *Ontario Energy Board Act, 1998* (as amended)

"OESP" – Ontario Electricity Support Program

"OM&A" – Operating, Maintenance and Administration

"PA" – Pole Attachments

"Parties" – Parties to the Amended September 18, 2015 Settlement Proposal; Originally Filed September 18, 2015; Refiled December 7, 2015; Approved December 22, 2015 (EB-2015-0004). These Parties consist of Hydro Ottawa Limited, Consumers Council of Canada, Energy Probe Research Foundation, School Energy Coalition, and Vulnerable Energy Consumers Coalition.

"PAWG" – Pole Attachment Working Group

"PILS" – Payments in Lieu of Taxes

"PLCC" – Peak Load Carrying Capability

"Pole Attachment Decision" – Ontario Energy Board Decision and Rate Order on Pole Attachment Charge (EB-2015-0004), issued February 25, 2016

"P&OPEB" – Pension and other Post-Employment Benefit

"PP&E" – Property, Plant and Equipment

"Quebecor" – Quebecor Media
"RCB" – Retailer-Consolidated Billing monthly credit
"RCVA" – Retail Cost Variance Account
"ROE" – Return on Equity
"Rogers" – Rogers Communications Partnership
"RPP" – Regulated Price Plan
"RRFE Report" – Report of the Board – *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach*, issued October 18, 2012
"RRFE" – Renewed Regulatory Framework for Electricity Distributors
"RRR" – Reporting and Record Keeping Requirements
"RRRP" – Rural or Remote Rate Protection
"RSVA" – Retail Settlement Variance Account
"RSC" – Retail Services Charges
"RTSR" – Retail Transmission Service Rate
"SAIDI" – System Average Interruption Duration Index
"SAIFI" – System Average Interruption Frequency Index
"SEC" – School Energy Coalition
"SIA" – Sustainable Infrastructure Alliance of Ontario
"SMC" – Smart Metering Charge
"STR" – Service Transaction Requests
"TELUS" – TELUS Communications Inc.
"TOC" – Transformer Ownership Credit
"USL" – Unmetered Scattered Load
"USofA" – Uniform System of Accounts
"UTR" – Uniform Transmission Rate
"VECC" – Vulnerable Energy Consumers Coalition
"WCA" – Working Capital Allowance
"WMP" – Wholesale Market Participant
"WMS" – Wholesale Market Service
"WMSR" – Wholesale Market Service Rate

"/ cust" – per customer

"/ retailer" – per retailer

2.0 DEFINED TERMS

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

EXECUTIVE SUMMARY

1.0 INTRODUCTION

The Applicant, Hydro Ottawa Limited ("Hydro Ottawa" or "HOL"), is a corporation incorporated pursuant to the *Business Corporation Act* (Ontario) and is licensed under Ontario Energy Board ("OEB" or "Board") Electricity Distributor License No. ED-2002-0556. As of the end of 2018, Hydro Ottawa distributed electricity to approximately 335,000 customers within the City of Ottawa and the Village of Casselman.

By way of this application, Hydro Ottawa is seeking OEB approval of its proposed distribution rates and other charges, effective January 1, 2020. This 2020 Rate Application ("Application") represents Hydro Ottawa's fourth annual rate adjustment under its five-year Custom Incentive Rate-setting ("Custom IR" or "CIR") plan. The adjustments to Hydro Ottawa's rates and other charges set forth herein are consistent with the Approved Settlement Agreement, the OEB's Decision and Rate Order in EB-2015-0084 issued on December 22, 2015, and the OEB's Decision and Rate Order on Pole Attachment Charge in EB-2015-0084 issued on February 25, 2016.

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

[1] RRFE Report, p. 18.
[2] *Ibid,* pp. 18-19.

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

Both the OEB's Custom IR method and the Approved Settlement Agreement also require Hydro Ottawa to submit annual reports on actual amounts of capital spending.[3] This reporting requirement does not apply to this Application, as it is a separate obligation that requires – among other things – the disclosure of spending results from a full year of the Custom IR period. With the third full year of Hydro Ottawa's Custom IR period (2018) having concluded, Hydro Ottawa will submit its third annual report in 2019.

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

2.0 BACKGROUND – HYDRO OTTAWA'S CUSTOM IR APPLICATION & OEB DECISION

Hydro Ottawa filed a Custom IR Application (EB-2015-0004) with the OEB on April 29, 2015, in which Hydro Ottawa sought approval for changes to the rates that it charges for electricity distribution for a period of five years, to be effective January 1, 2016 through December 31, 2020.

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

The following nine parties requested and were granted intervenor status in that proceeding:[4]

- Consumers Council of Canada ("CCC");
- Energy Probe Research Foundation ("Energy Probe");
- School Energy Coalition ("SEC");
- Vulnerable Energy Consumers Coalition ("VECC");
- Sustainable Infrastructure Alliance of Ontario ("SIA");
- Allstream Inc. ("Allstream");
- Quebecor Media ("Quebecor");
- Rogers Communications Partnership ("Rogers"); and
- TELUS Communications Inc. ("TELUS").

Hydro Ottawa and four intervenors of record (the "Parties") filed a Settlement Proposal with the OEB on September 18, 2015.[5] Subsequent to an oral hearing process, the Parties filed an amendment to the Settlement Proposal on November 5, 2015, relating to the treatment of Hydro Ottawa's working capital allowance. In its Decision on Settlement Proposal and Procedural Order No. 11 issued November 23, 2015, the OEB accepted the majority of issues in the amended Settlement Proposal, but did not accept provisions relating to confidentiality and privilege, and to the treatment of new facilities proposed for 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.

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

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

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

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

As noted above, there have previously been three sets of adjustments to the approved rates under Hydro Ottawa's five-year rate term:

1. 2017 rates: On August 15, 2016, Hydro Ottawa submitted its first annual rate adjustment application under its Custom IR plan. The application sought approval of proposed distribution rates and other charges, effective January 1, 2017.[9] The OEB issued a Decision and Rate Order approving the application on December 21, 2016.[10]

2. 2018 rates: On August 14, 2017, Hydro Ottawa submitted its second annual rate adjustment application, seeking approval of proposed distribution rates and other charges, effective January 1, 2018.[11] This application was approved by the OEB in a Decision and Rate Order dated December 14, 2017.[12]

3. 2019 rates: On August 13, 2018, Hydro Ottawa submitted its third annual rate adjustment application, which sought approval of proposed distribution rates and

[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.

other charges, effective January 1, 2019.[13] The corresponding Decision and Rate Order rendered by the OEB was issued on December 13, 2018.[14]

3.0 APPLICATION

Hydro Ottawa hereby submits this Application to the OEB for approval of its proposed distribution rates and other charges, effective January 1, 2020. This Application is submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the "OEB Act"), the Decision of the OEB regarding Hydro Ottawa's Custom IR Application, and relevant OEB guidelines and requirements. In particular, the preparation of this Application has been guided by the Chapter 2 *Filing Requirements For Electricity Distribution Rate Applications* issued by the OEB on July 12, 2018[15], as well as the addendum to these requirements issued by the OEB on July 15, 2019.[16]

Consistent with the previous annual rate adjustment applications filed under its Custom IR plan (for 2017, 2018, and 2019 rates), Hydro Ottawa has opted to structure this Application using a Cost of Service format. The intended objective of this approach is to facilitate comparisons which Board members and staff, intervenors, and consumers may wish to make between this Application, Hydro Ottawa's original Custom IR Application, and prior annual rate adjustment filings. Hydro Ottawa believes that it is in the interests of all parties to ensure such ease of reference for the principal pieces of evidence in the record for this proceeding.

In addition, in the interests of supporting similar efficiencies, Hydro Ottawa has prepared the two tables below. Table 1 summarizes relevant actions and commitments which were agreed upon by the Parties and enshrined in the Approved Settlement Agreement. Table 2 provides an updated summary of Hydro Ottawa's 2016-2020 revenue

[13] EB-2018-0044.
[14] EB-2018-0044 Hydro Ottawa Limited *Decision and Rate Order*, December 13, 2018.
[15] 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.
[16] OEB Letter to Rate-regulated Electricity Distributors re: I. Addendum to Filing Requirements, II. Process for 2020 Incentive Rate-setting Mechanism Distribution Rate Applications, July 15, 2019.

requirement, as approved pursuant to the Approved Settlement Agreement and the Pole Attachment Decision and adjusted for agreed mid-term adjustments. 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 these placeholders.

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

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

Table 1 – Summary of Remaining Actions from Approved Settlement Agreement

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2020 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)	Page 16-17	Exhibit 9 – Deferral and Variance Accounts

		System Access; (c) General Plant		
3	Y Factor Account	HOL will create a deferral account to provide rate recovery of amounts up to the approved $66 million	Page 19	Exhibit 9 – Deferral and Variance Accounts
4	New Facilities Account	1. HOL will create a new deferral or variance account to capture and record revenue requirement impacts arising from costs that are above the approved $66 million 2. HOL will apply for disposition of approved amounts at its next rebasing	Page 19	Exhibit 9 – Deferral and Variance Accounts
5	2017-2020 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 - Return on Equity ("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,	Page 22	Exhibit 5 –

		using new consensus long-term forecast (to be issued October 2018)		Cost of Capital and Capital Structure
10	Pole attachment revenue	Distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged, as a result of OEB decision on pole attachment revenue	Page 22	Exhibit 6 – Calculation of Revenue Deficiency or Surplus
11	Pole Attachment Charge Variance Account	HOL to review and dispose of the balance in the Variance Account as part of its Custom IR rate adjustment in 2017	Per Pole Attachment Decision[17]	Exhibit 9 – Deferral and Variance Accounts
12	Cost of Capital (ROE)	The parties agree that if the OEB changes its policy governing cost of capital parameters during the HOL CIR term, including any changes to the deemed capital structure, HOL shall follow any mandated direction given by the OEB with respect to the implementation of such changes during the CIR period	Page 23	Exhibit 5 – Cost of Capital and Capital Structure
13	Earnings Sharing Mechanism ("ESM")	1. HOL will share with ratepayers any earnings that exceed its regulatory ROE in any year of Custom IR term 2. HOL will calculate earnings in same manner as net income for regulatory purposes under Reporting and Record Keeping Requirements ("RRR") filings 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	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,	Page 24	Exhibit 9 – Deferral and Variance Accounts

[17] Pole Attachment Decision, p. 15.

		or by an accounting standards body and/or provincial or federal government, and approved by OEB		
15	Annual scorecard and RRR reporting	HOL will provide its annual Scorecard and RRR reporting, as per the OEB schedule	Page 24	N/A
16	Actual capital spending	HOL will report annually, on a program level based on three categories: (a) Service Access; (b) System Service and System Renewal; (c) General Plant	Page 24	Exhibit 2 – Rate Base
17	Key Performance Indicators (“KPIs”) and SAIDI/SAIFI	HOL will report annually	Page 24	N/A
18	Metrics and reporting for recommended outcomes	HOL will work together with intervenors to develop and define (including in the context of OEB consultations related to the Distribution System Plan)	Page 24	N/A
19	Three deferral accounts (Account 1518, Account 1548, and account for recording loss on disposal of assets)	HOL will adopt treatment accorded to these accounts, as per OEB determination in Toronto Hydro Custom IR	Page 25	Exhibit 9 – Deferral and Variance Accounts
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	Page 27	Exhibit 8 – Rate Design

		approved cost/benefit ratio range by 2020		
25	Fixed charge for General Service ("GS") > 50 class	HOL will reduce the fixed charge for this class from $260 to $200 for GS 50 to 1,499 kW	Page 27	Exhibit 8 – Rate Design
26	Fixed charge for other commercial customers	HOL will maintain at $200 for other commercial classes throughout Custom IR term	Page 27	Exhibit 8 – Rate Design
27	Charges for residential class	HOL will move to fully fixed rates for residential customers by 2020	Page 27	Exhibit 8 – Rate Design
28	Wireless Attachment Revenues	HOL will create deferral account to credit customers with revenues earned, if any	Page 27	Exhibit 9 – Deferral and Variance Accounts
29	OEB working group on unmetered load and consumption data	HOL will comply with any decisions or directions emanating from Navigant and the OEB working group	Page 28	Exhibit 7 – Cost Allocation
30	2020 rebasing application (for 2021 rates)	HOL will ensure application is filed consistent with OEB policies and filing guidelines that exist at that time and will include information in accordance with OEB filing guidelines related to its performance under the Custom IR plan, and the extent to which 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	Per Board Instruction[18]	Exhibit 1 – Administration

[18] 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.

		Regulation Mechanism] adjustments for distributors with rates effective January 1, which is typically in August each year.		

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

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	$196.8	$200.5	$945.0
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)	($26.4)	($29.6)	($95.0)
Yearly Change in Deficiency per Settlement Agreement	($5.3)	($7.5)	($8.0)	($5.5)	($3.2)	($29.6)
Weighted Average Increase over 2015 rates	3.3%	8.1%	13.1%	16.5%	18.4%	11.9%
Weighted Average Change in Revenue Deficiency	3.3%	4.6%	4.6%	3.1%	1.7%	3.5%
New Regulator Assets for Items Taken out of Base Rates						
Connection Cost Recovery Agreement Payments[19]	$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	$199.3	$203.4	$953.6

[19] Numbers are estimates based on original budgeted amounts and timing.

4.0 SPECIFIC RELIEF REQUESTED

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

a) Approval of 2020 revenue requirement, as adjusted by the Pole Attachment Decision and updated for final mid-term adjustments, as proposed in Exhibit 6-1-1;
b) Approval of 2020 electricity distribution rates and charges, as proposed in Exhibit 8-10-1;
c) Approvals related to deferral and variance accounts, as proposed in Exhibit 9-1-2 and Exhibit 9-2-1; and
d) Approval of other items or amounts that may be requested by Hydro Ottawa in the course of the proceeding and such other relief or entitlements as the OEB may grant.

Hydro Ottawa requests that its current (i.e. 2019) rates provided in Attachment 8-10-A be declared interim effective January 1, 2020, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2019. In such event, Hydro Ottawa also requests the Board to approve establishment of an account that would provide for the recovery of any differences between the interim rate and the approved rates, as determined by the OEB in its final Decision and Order.

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

5.0 ANNUAL ADJUSTMENTS

Hydro Ottawa has calculated adjustments to its 2020 revenue requirement, consistent with the Approved Settlement Agreement and revised per the Pole Attachment Decision. Where appropriate, Hydro Ottawa has used the Cost of Service Models and directions provided by the OEB for 2020 Cost of Service Applications.

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

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.[20]
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	● Group 1 accounts on an annual basis as set out in Table 7 above.[21] ● 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.

[20] The reference to page 18 in this instance is to page 18 of the Approved Settlement Agreement.
[21] The reference to Table 7 in these instances is to Table 7 in the Approved Settlement Agreement.

8	Third Party non-distribution charges	Ad Hoc	Further to OEB direction.

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

- *Retail Transmission Service Rates ("RTSRs")* – Per the Approved Settlement Agreement, Hydro Ottawa is using the RTSRs for its 2020 rates, as calculated by the OEB's RTSR Workform. RTSR updates will also be based upon OEB-approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs"). Given that Hydro One UTRs are not typically approved in time for adjusting Hydro Ottawa's rates on January 1, UTRs for 2020 will be set using those from the previous year (i.e. 2019). Differences from the new yearly rates will be captured in Uniform System of Accounts 1584 – RSVA Network and 1586 – RSVA Connection for future disposition. For additional information, please see Exhibit 8-3-1.

- *Retail Service Charges* – These charges apply to services provided by a distributor to retailers or customers, with respect to the supply of competitive electricity through retailer contracts. For additional information, please see Exhibit 8-4-1.

- *Wholesale Market Service Rate* ("WMSR") – Hydro Ottawa has used the current OEB generic WMSRs in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1. For additional information, please see Exhibit 8-5-1.

- *Smart Metering Charge* ("SMC") – On March 1, 2018, the OEB issued a Decision and Order which reduced the approved SMC for Residential and General Service

< 50 kW customers.[22] For the January 1, 2018 to December 31, 2022 period, the SMC will be $0.57 per smart meter per month. Hydro Ottawa has reflected this updated charge in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1. For additional information, please see Exhibit 8-6-1.

- *Revised and New Specific Service Charges* – 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. Multiple currently-approved service charges will be updated as part of this Application, consistent with the Approved Settlement Agreement. All other service charges will remain at the 2016 approved rate. As per the Pole Attachment Decision, the Pole Attachment rate will remain constant from 2016 to 2020. As per the *Report of the Ontario Energy Board on Wireline Pole Attachment Charges* issued on March 22, 2018 (EB-2015-0304), Hydro Ottawa will maintain its currently-approved charge until its next rebasing application. For additional information, please see Exhibit 8-7-1.

- *Low Voltage ("LV") Service Rate* – Hydro Ottawa receives LV charges from Hydro One for a number of Shared Distribution Stations, Specific Lines and Shared Lines. The OEB has previously 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.[23] In this Application, the LV charge has been allocated to the customer classes based on the class percentage of Retail Transmission Connection dollars (using 2020 proposed rates). For additional information, please see Exhibit 8-8-1.

[22] EB-2017-0290.
[23] EB-2005-0529 *Decision with Reasons*, p. 17.

- *Disposition of Deferral and Variance Accounts* – Hydro Ottawa is requesting the disposition of Group 1 Deferral and Variance Accounts in compliance with the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative* ("EDDVAR Report") and the addendum to the Chapter 2 Filing Requirements issued on July 15, 2019. Hydro Ottawa has complied with the EDDVAR Report guidelines and is requesting a disposition period of one year. For additional information, please see Exhibit 9-2-1. In addition, Hydro Ottawa is requesting a rate rider for the 2019 and 2020 revenue requirement associated with its New Facilities.

6.0 MODELS

Hydro Ottawa has included the following models with this Application:

- 2020 Revenue Requirement Workform, filed as Attachment 6-1-A – The Revenue Requirement Workform provides a summary of the drivers of Hydro Ottawa's 2020 Approved Revenue Requirement, revised by the Pole Attachment Decision and mid-term adjustments. The workform also provides summaries related to load forecast, cost allocation, and rate design.

- PILS Workform, filed as Attachment 4-4-A – The Payments in Lieu of Taxes ("PILS") Workform provides detailed calculations of Hydro Ottawa's forecasted PILS payable.

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

- 2020 RTSR Workform, filed as Attachment 8-3-A – The RTSR Workform uses recent Hydro One rates and Hydro Ottawa-specific load and billing information to

determine distributor-specific Transmission Network and Connection rates by customer rate class.

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

- Deferral and Variance Account (Continuity Schedule) Workform, filed as Attachment 9-1-A – The 2020 DVA Workform provides an Account level history of Deferral and Variance Accounts, including recent disposition history, and worksheets to facilitate designing rate riders for requested Account dispositions.

- Global Adjustment ("GA") Analysis Workform, filed as Attachment 9-2-A – The GA Analysis Workform is intended to serve as a reasonability tool for assessing the accuracy of commodity-related pass through account balances of electricity distributors. The workform provides a calculation of an approximate expected balance in Account 1589 RSVA – GA and compares the expected amount to the amount in the general ledger.

7.0 DISTRIBUTION AND TOTAL BILL IMPACTS

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

Table 4 – Bill Impacts

Rates Summary			
Rate Class		**2019 Approved**	**2020 Proposed**
Residential (800 kWh)	Distribution Charge	$28.61	$29.12

	Change in Distribution Charge		$0.51
	% Distribution Increase		1.78%
	% Increase of Total Bill - No VA		-0.81%
	% Increase of Total Bill		1.26%
Residential (750 kWh)	Distribution Charge	$28.34	$29.12
	Change in Distribution Charge		$0.78
	% Distribution Increase		2.75%
	% Increase of Total Bill - No VA		-0.59%
	% Increase of Total Bill		1.53%
Residential (640 kWh)	Distribution Charge	$27.75	$29.12
	Change in Distribution Charge		$1.37
	% Distribution Increase		4.95%
	% Increase of Total Bill - No VA		-0.02%
	% Increase of Total Bill		2.23%
Residential (232 kWh)	Distribution Charge	$25.54	$29.12
	Change in Distribution Charge		$3.58
	% Distribution Increase		14.00%
	% Increase of Total Bill - No VA		4.44%
	% Increase of Total Bill		7.70%
General Service < 50 kW (2,000 kWh)	Distribution Charge	$68.27	$72.32
	Change in Distribution Charge		$4.05
	% Distribution Increase		5.93%
	% Increase of Total Bill - No VA		0.31%
	% Increase of Total Bill		2.39%
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	$1,392.00	$1,485.75
	Change in Distribution Charge		$93.75
	% Distribution Increase		6.73%
	% Increase of Total Bill - No VA		0.09%
	% Increase of Total Bill		2.01%
General Service 1,500 to 4,999 kW (2,500 kW)	Distribution Charge	$15,095.93	$16,277.93
	Change in Distribution Charge		$1,182.00
	% Distribution Increase		7.83%
	% Increase of Total Bill - No VA		0.07%
	% Increase of Total Bill		2.20%
Large Use (7,500 kW)	Distribution Charge	$46,311.32	$49,182.32
	Change in Distribution Charge		$2,871.00
	% Distribution Increase		6.20%

	% Increase of Total Bill - No VA		0.06%
	% Increase of Total Bill		2.19%
Sentinel Lighting (0.4 kW)	Distribution Charge	$9.14	$9.76
	Change in Distribution Charge		$0.62
	% Distribution Increase		6.76%
	% Increase of Total Bill - No VA		-0.23%
	% Increase of Total Bill		3.70%
Street Lighting (1 kW)	Distribution Charge	$7.10	$8.05
	Change in Distribution Charge		$0.95
	% Distribution Increase		13.39%
	% Increase of Total Bill - No VA		0.51%
	% Increase of Total Bill		6.33%
Unmetered Scattered Load (470 kWh)	Distribution Charge	$16.28	$17.40
	Change in Distribution Charge		$1.12
	% Distribution Increase		6.90%
	% Increase of Total Bill - No VA		0.21%
	% Increase of Total Bill		2.57%

8.0 FORM OF HEARING REQUESTED

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

9.0 PUBLICATION AND NOTICE

Hydro Ottawa recommends that the OEB publish 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 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 93,000 and 35,000, respectively.[24] 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.

[24] News Media Canada.

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

10.0 CERTIFICATION OF EVIDENCE

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

11.0 CONTACT INFORMATION

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

All of which is respectfully submitted this 12th day of August, 2019.

Original signed by Gregory Van Dusen

Gregory Van Dusen
Director, Regulatory Affairs
Hydro Ottawa Limited
2711 Hunt Club Road, PO Box 8700
Ottawa, Ontario K1G 3S4
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Email: gregoryvandusen@hydroottawa.com ; regulatoryaffairs@hydroottawa.com

ALIGNMENT WITH RRFE

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

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

a) Applying for an initial rebasing (financial viability), then applying for a rate-setting approach to recover forecasted capital needs while recovering Operating, Maintenance and Administration ("OM&A") needs pursuant to an I-X formula (operational effectiveness);
b) Identifying historical and future productivity initiatives to achieve continuous improvement (operational effectiveness);
c) Providing a customer engagement strategy to ensure responsiveness to identified customer preferences (customer focus);

[1] RRFE Report, p. 18.
[2] *Ibid,* pp. 18-19.

d) Providing a comprehensive asset management and infrastructure investment plan that is linked to the capital budget, prioritizes for total bill impact, is informed by customer consultation, and has been subject to an independent assessment; and

e) Providing an annual reporting mechanism through which Hydro Ottawa can inform the OEB of its progress on implementing its capital plan as well as its continuous improvement initiatives.

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

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

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, 2020.

APPLICATION AND APPROVAL SOUGHT

1.0 INTRODUCTION

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

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

a) Final distribution rates effective January 1, 2020, determined from a service revenue requirement as set out in Exhibit 6-1-1; and
b) All other specific relief sought, as set out below.

This Application is guided by the requirements set out in:

a) The OEB's Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications* dated July 12, 2018 (the "Filing Requirements");
b) The addendum to the Chapter 2 Filing Requirements issued by the OEB on July 15, 2019; and
c) RRFE Report.

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

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

Hydro Ottawa Limited
2020 Electricity Distribution Rates.

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

Hydro Ottawa requests that the OEB make its Rate Order(s) emanating from the current proceeding effective January 1, 2020. In the event that the OEB's Decision with Reasons and Rate Order(s) cannot be delivered until after December 12, 2019, then Hydro Ottawa requests that the OEB grant an Order making its current distribution rates and charges interim effective January 1, 2020 and establish an account allowing Hydro Ottawa to recover any differences between the interim rate and the approved rates as determined by the OEB in its final Decision and Order.

The Tariff of Rates and Charges proposed in this Application is set out in Exhibit 8-10-1. In this Application, Hydro Ottawa provides evidence to support all rates and charges for 2020.

2.0 SPECIFIC RELIEF REQUESTED

Hydro Ottawa is applying to the OEB for the following Order or Orders:

a) Approval of 2020 revenue requirement, as adjusted by the Pole Attachment Decision and updated for final mid-term adjustments, as proposed in Exhibit 6-1-1, including:
   i. Revenue Offset forecasts, as set out in Exhibit 3-2-1;
b) Approval of 2020 electricity distribution rates and charges, as proposed in Exhibit 8-10-1;
c) Approvals related to deferral and variance accounts, including:
   ii. Approval of new deferral and variance accounts, as proposed in Exhibit 9-1-2;
   iii. Disposal of balances in existing deferral and variance accounts, as set out in Exhibit 9-2-1; and
d) Approval of other items or amounts that may be requested by Hydro Ottawa in the course of the proceeding and such other relief or entitlements as the OEB may grant.

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

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

Authorized Representative:

Gregory Van Dusen
Director, Regulatory Affairs
Hydro Ottawa Limited
2711 Hunt Club Road
P.O. Box 8700
Ottawa, Ontario
K1G 3S4

Telephone: 613-738-5499 ext. 7472
E-mail: RegulatoryAffairs@HydroOttawa.com

Dated at Ottawa, Ontario, this 12th day of August, 2019.

Applicant Hydro Ottawa Limited ("Hydro Ottawa")
2711 Hunt Club Road, P.O. Box 8700
Ottawa, Ontario
K1G 3S4

Original signed by:

Gregory Van Dusen
Director, Regulatory Affairs
Hydro Ottawa Limited

Appendix to Application

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, 2020
Applicant's Name:	Hydro Ottawa Limited ("Hydro Ottawa")
Applicant's Address:	2711 Hunt Club Road P.O. Box 8700 Ottawa, Ontario K1G 3S4 RegulatoryAffairs@HydroOttawa.com

OEB DIRECTIVES FROM PREVIOUS BOARD DECISIONS AND/OR ORDERS

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

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

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

c) In the Pole Attachment Decision rendered in EB-2015-0004 on February 25, 2016, the OEB stated that Hydro Ottawa should use the pole attachment rate approved in its decision, "subject to any direction from the OEB regarding the implementation of any changes resulting from the Policy Review." As per the *Report of the Board on*

Wireline Pole Attachment Charges issued on March 22, 2018, Hydro Ottawa will maintain the current approved charge until its next rebasing application.

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

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

Per the Approved Settlement Agreement, Hydro Ottawa is to calculate the efficiency adjustment based on the "current year ending point stretch factor."[2] As such, Hydro Ottawa should use the efficiency ranking as determined by the OEB for 2018 rates when calculating the impact on its 2017 Revenue Requirement. Due to timing, Hydro Ottawa was unable to report on the 2017 efficiency adjustment as part of its 2018 rate adjustment application. Hydro Ottawa submitted its 2018 rate adjustment

[1] EB-2017-0052 Hydro Ottawa Limited Decision and Rate Order, December 14, 2017, p. 4.
[2] Approved Settlement Agreement, p. 21.

application on August 14, 2017; the OEB posted the relevant stretch factor results August 17, 2017.

In the Decision rendered in EB-2018-0044 on December 13, 2018, the OEB stated that it expects Hydro Ottawa to continue reporting on both the Efficiency Adjustment Mechanism and the Earning Sharing Mechanism in Hydro Ottawa's 2020 rate adjustment application. Accordingly, Hydro Ottawa has reported on the 2018 Efficient Adjustment and Earning Sharing Mechanism deferral accounts as part of this Application. For additional details, please see Exhibit 9-1-1.

f) In the Decision rendered in EB-2018-0044 on December 13, 2018, the OEB instructed Hydro Ottawa to provide an update on the resolution to an Industrial Conservation Initiative ("ICI") enrollment matter and report on any necessary adjustments. Hydro Ottawa has worked with the OEB and, at this time, is not requesting any adjustments.

g) On February 14, 2019, the OEB issued a Decision and Order EB-2015-0304, directing electricity distributors – including distributors with utility-specific charges – to implement new Retail Service Charges. Hydro Ottawa implemented the new charges as directed and has used the updated rates as a placeholder as part of this Application. For additional details, please see Exhibit 8-4-1.

In addition, any electricity distributor which had discontinued the use of Account 1518 and Account 1548 were to establish a new 1508 Sub-Account to record the difference in the incremental revenue as a result of the Decision and Order.[3] As Hydro Ottawa had discontinued the use of Account 1518 and Account 1548, a new Sub-Account to 1508 has been established. In accordance with OEB direction, Hydro Ottawa started tracking the incremental revenue in this new Sub-Account effective May 1, 2019. For additional details, please see Exhibit 9-1-1.

[3] EB-2015-0304, Decision and Order, Schedule B, p. 1.

NOTICE OF APPLICATION

1.0 INTRODUCTION

Pursuant to the Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications* issued July 12, 2018, 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 335,000 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 and Decision and Order dated February 14, 2019 regarding Energy Retail Service Charges.[1] For further details, please see Exhibit 8-7-1.

[1] EB-2015-0304.

b) Summary of Bill Impacts

Table 1 and Table 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.

Table 1 – Residential Bill Impact

Residential 750 kWh	2020
Change in Distribution Charge ($)	0.78
Total Bill % change	1.53%

Table 2 – General Service < 50 kW Bill Impact

General Service < 50 kW (2000 kWh)	2020
Change in Distribution Charge ($)	4.05
Total Bill % change	2.39%

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 93,000 and 35,000, respectively.[2] 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.

[2] News Media Canada.

d) Contact Information

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

a. Authorized Representative

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

2711 Hunt Club Road
P.O. Box 8700
Ottawa, Ontario
K1G 3S4

Telephone: 613-738-5499 ext. 7472
E-mail: RegulatoryAffairs@HydroOttawa.com

e) Internet Address for Viewing the Application

This Application and related documents will be available for viewing on Hydro Ottawa's 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 2018, Hydro Ottawa distributed electricity to approximately 335,000 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]

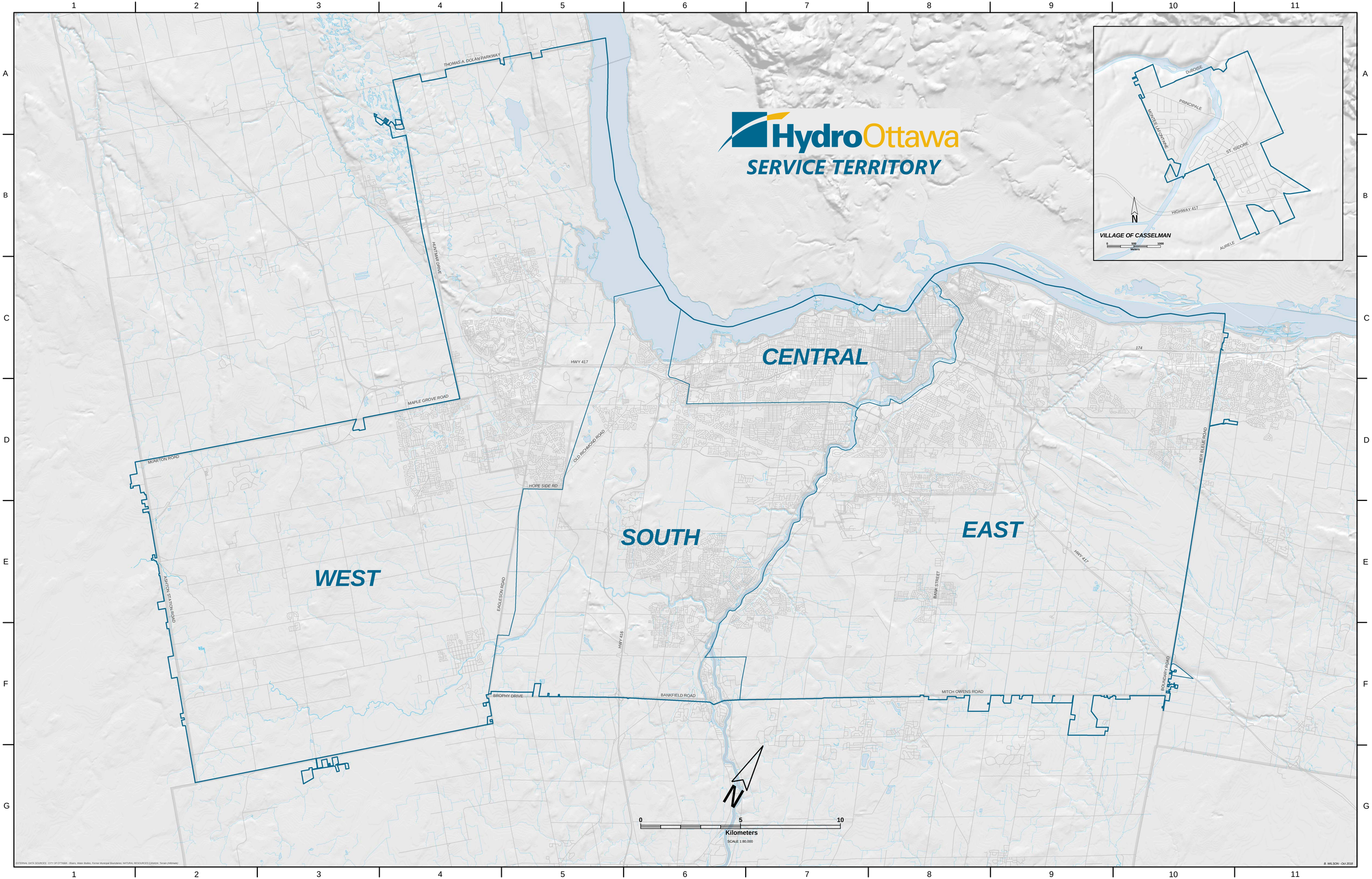
Hydro Ottawa was created in the year 2000, following the amalgamation of the municipalities of the former Region of Ottawa-Carleton. Hydro Ottawa was formed through the merging of five predecessor utilities: Ottawa Hydro, Kanata Hydro, Gloucester Hydro, Nepean Hydro, and Goulbourn Hydro. In 2002, Hydro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

[1] OEB 2017 Yearbook of Electricity Distributors.

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


HydroOttawa
SERVICE TERRITORY
CENTRAL
SOUTH
EAST
WEST
THOMAS A. DOLAN PARKWAY
HUNTMAR DRIVE
MAPLE GROVE ROAD
MCARTON ROAD
ASHTON STATION ROAD
HWY 417
OLD RICHMOND ROAD
HOPE SIDE RD
EAGLESON ROAD
HWY 416
BANK STREET
BROPHY DRIVE
BANKFIELD ROAD
MITCH OWENS ROAD
BOUNDARY ROAD
MER BLEUE ROAD
174
VILLAGE OF CASSELMAN
DUBOISE
PRINCIPALE
MONTEE LAFONTAINE
ST. ISIDORE
HIGHWAY 417
AURELE
N
0
500
1000
Meters
0
5
10
Kilometers
SCALE 1:80,000
EXTERNAL DATA SOURCES: CITY OF OTTAWA - Rivers, Water Bodies, Former Municipal Boundaries; NATURAL RESOURCES CANADA - Terrain (Hillshade)
B. WILSON - Oct 2018

CUSTOMER ENGAGEMENT

Hydro Ottawa views customer engagement as an essential part of doing business and, as a result, places the customer at the centre of everything it does by considering customer impacts. As reflected in Hydro Ottawa's renewed strategic plan – *Strategic Direction 2016-2020*, included as Attachment 1-2(A) of the 2017 rate adjustment application – stakeholder engagement is a guiding principle of Hydro Ottawa's business strategy: "Hydro Ottawa takes into account the interests of all our stakeholders including employees, customers, suppliers, our shareholder and the communities and environment in which we operate."[1]

The key Divisions within Hydro Ottawa that are primarily responsible for customer outreach are Customer Service, Distribution Operations, Asset Management, Conservation and Demand Management ("CDM"), and Communications and Public Affairs. Customer needs and expectations are diverse and dynamic. To ensure Hydro Ottawa aligns its services to effectively meet evolving customer expectations, Hydro Ottawa undertakes many customer engagement activities related to all areas of its distribution services. Customers also have the option to proactively engage with Hydro Ottawa, through a variety of traditional and digital channels.

As of the end of 2018, Hydro Ottawa distributed electricity to approximately 335,000 customers over a 1,116 square kilometer service territory, within the City of Ottawa and the Village of Casselman. Of those customers, 307,053 were Residential; 24,996 were General Service < 50 kW; 3,260 were General Service > 50 kW; and 11 were Large Users. Further, as the electricity distributor for the nation's capital, Hydro Ottawa provides services in both official languages.

[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 RRFE 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.

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

MATERIALITY THRESHOLD

Section 2.0.8 of the Chapter 2 *Filing Requirements For Electricity Distribution Rate Applications*, issued by the OEB on July 12, 2018, states that *"[t]he applicant must provide justification for annual changes to its rate base, capital expenditures, and operations, maintenance and administration (OM&A) costs. To ensure the OEB's review is focused on matters that are material, generally the OEB requires explanations for variances exceeding certain amounts."*

For a utility the size of Hydro Ottawa, the default materiality threshold is defined as 0.5% of the distribution revenue requirement for distributors with a revenue requirement greater than $10 million and less than or equal to $200 million. As Hydro Ottawa is not proposing changes to its rate base, capital expenditures, and OM&A outside of the Approved Settlement Agreement, no variance analysis has been completed per these materiality requirements.

Hydro Ottawa notes that the same materiality threshold requirements are used for the determination of the eligibility of a Z-factor, as per the *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* issued on July 14, 2008. As stated in the Approved Settlement Agreement, "Hydro Ottawa 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."[1] Hydro Ottawa is not applying for a Z-factor as part of this Application.

[1] Approved Settlement Agreement, p. 27.

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.

RATE BASE

1.0 INTRODUCTION

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

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

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

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

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

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

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

	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**

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

GROSS ASSETS – PROPERTY PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

1.0 GROSS ASSETS AND ACCUMULATED DEPRECIATION

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

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

[1] Approved Settlement Agreement, p. 14.

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

	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**

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

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

	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**

2.0 ITEM NOT INCLUDED IN GROSS ASSETS

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

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

As part of the Approved Settlement Agreement, Hydro Ottawa's new operating centers and administrative facilities – including the disposal of any related existing facilities – will be dealt with through a Y Factor and a New Facilities Deferral Account.

The Y Factor Account provides recovery of up to $66 million on the construction of Hydro Ottawa's new facilities and related land. The Y Factor Account is also to be used to record the revenue requirement of the related existing facilities when they are removed from rate base. As discussed in Exhibit 9-1-1, Hydro Ottawa is filing for the clearance of the Y Factor Account as part of this Application.

The New Facilities Deferral Account records "the revenue requirement impacts arising from costs of the New Facilities and land that is above the $66 million captured in the Y Factor Variance Account."[2] As discussed in Exhibit 9-1-1, Hydro Ottawa is not filing for clearance of the Deferral Account as part of this Application.

Lastly, per the Approved Settlement Agreement, a Capital Variance Account has been established to annually track the variance, on a cumulative basis, of the revenue requirement impact related to the capital forecast additions versus actual capital additions. The variance will be tracked by three categories: (1) System Renewal/System Service; (2) System Access; and (3) General Plant. The revenue requirement impact will be returned to ratepayers at the end of the Custom IR period. Hydro Ottawa will also

[2] EB-2015-0004 Hydro Ottawa Limited *Decision and Order*, December 22, 2015.

report annually on the actual capital additions by the three categories. No amount was recorded into the variance account at the end of 2018.

Please see Exhibit 9-1-1 for more information with respect to reporting on the balance of current deferral and variance accounts.

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 2020 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 was adjusted as part of the 2019 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 mid-term OM&A adjustment.
[3] Number does not reflect mid-term OM&A adjustment.

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

LOAD FORECAST

1.0 INTRODUCTION

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

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

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

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

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

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

Table 1 – Hydro Ottawa 2016 through 2020 Sales Forecast (MWh) by class[1]

	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**

[1] Forecast does not include Dry Core Transformer Charge.

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

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

	2016	2017	2018	2019	**2020**
General Service 50 to 1,000 kW Non Interval	3,533,354	3,406,354	3,301,064	3,208,582	3,123,291
General Service 50 to 1,000 kW Interval	2,725,183	2,740,805	2,766,375	2,798,890	2,835,076
General Service 1,000 to 1,499 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**

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

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**

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

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

	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)**

For the 2020 class level revenue forecast, please see Attachment 6-1-A 2020 Revenue Requirement Workform.

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

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

Table 5 – Hydro Ottawa 2016 through 2020 Sales CDM Adjustments (MWh) by class[2]

	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**

[2] Forecast does not include Dry Core Transformer Charge.

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

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**

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 2020 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.

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

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**

On May 1, 2019, the OEB issued a Decision and Order that adjusted the Energy Retailer Services Charges ("RSC")[1]. The OEB directed that any additional revenue collected as a result of the increase to the RSC be recorded into a Regulatory Asset. Hydro Ottawa's Revenue Offset has not been adjusted for the RSC rate change. Please see Exhibit 9-1-1 for further details.

[1] EB-2015-0304.

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 updated with mid-term adjustments for 2019 and 2020.

In its 2019 Decision and Order, the OEB approved OM&A and PILS updates for 2019 and 2020, which were consistent with the Approved Settlement Agreement. For additional details, please see applicable Exhibits in this Application.

Table 1 – Summary of Operating Expenses[1]

	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.

Table 2 – Summary of Operating Expenses with Preliminary Estimated Mid-term Adjustments[2]

	2016 $000	2017 $000	2018 $000	2019 $000	**2020 $000**
OM&A (including Property Tax)	83,106	84,693	86,311	87,648	89,007
Depreciation/Amortization	40,379	43,558	46,388	48,158	49,384
Income Tax/PILS	3,755	3,634	4,897	6,914	5,943
Total Operating Costs	127,240	131,885	137,596	142,720	**144,333**

2.0 OM&A

Hydro Ottawa's recoverable OM&A for 2020 is set at $89.0 million. This represents an escalator of 1.55% over the 2019 OM&A level, as approved in the 2019 Decision and Order.

3.0 DEPRECIATION AND AMORTIZATION EXPENSES

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

4.0 PILS

Pursuant to its obligations under Section 93 of the *Electricity Act, 1998* (Ontario), as amended, Hydro Ottawa is liable for the payment of PILS to the Ministry of Finance

[2] Totals may not match due to rounding.

based on its taxable income. For 2016 to 2020 PILS, Hydro Ottawa has used a combined Federal and Ontario tax rate of 26.50%. Please see Exhibit 4-4-1 for additional information.

OPERATING, MAINTENANCE AND ADMINISTRATION EXPENSE

1.0 INTRODUCTION

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

As part of the Approved Settlement Agreement, the basis of the five-year Custom IR period 2016 to 2020 was set. The Parties agreed to recoverable OM&A for 2016 of $83,105,564. For the 2017 and 2018 period, OM&A was increased by an escalator of 1.91% on a compound basis. For 2019 and 2020, the OEB approved an escalator of 1.55% as part of the 2019 Decision and Order, consistent with the approach outlined in the Approved Settlement Agreement. Please see Section 1.3 of this Exhibit for further details.

The escalator for 2019 and 2020 used inputs from the OEB-calculated inflation factor for incentive rate-setting under the Price Cap IR and Annual Index plans for rate changes effective in 2019.

Table 1 provides a summary of recoverable OM&A, using both the escalator from the Approved Settlement Agreement as well as the Mid-term Adjusted Escalator.

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**
Mid-term Adjusted Escalator				87,648	**89,007**

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.

As noted above, the OM&A budget for the 2017-2020 years is based on an escalator. Recognizing that Hydro Ottawa cannot accurately predict all potential OM&A funding requirements that may emerge during the 2017-2020 period, per the Approved Settlement Agreement Hydro Ottawa is not precluded from applying for a Z-factor application. Hydro Ottawa would only resort to using the Z-factor mechanism if costs incurred arise from unforeseen events, decisions or activities, the results of which cannot be reasonably anticipated or quantified at this juncture and where the costs exceed

Hydro Ottawa's materiality threshold. Examples include unforeseen weather events or changes to laws or regulations requiring significant implementation investment.

1.3 OM&A Inflationary Adjustment

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

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

As discussed in Section 1.0 of this Exhibit, Hydro Ottawa used inputs from the OEB-calculated inflation factor for incentive rate-setting under the Price Cap IR and Annual Index plans for rate changes effective in 2019.

The published OEB Inputs and Assumptions Table provide the labour and non-labour inflation rates of 1.9% and 1.4% respectively. Using the agreed weighting factors, OM&A for 2019 and 2020 increased by a 1.55% escalator on a compound basis.

[1] Approved Settlement Agreement, p. 20.

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, the Capital Investment Variance Account does not impact Hydro Ottawa's proposed distribution rates for 2020. No amount has been recorded into the variance account to date. Please see Exhibit 9-1-1 for reporting on the balances of current deferral and variance accounts for more information.

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

Finally, as part of the Approved Settlement Agreement, Hydro Ottawa's new operating centers and administrative facilities, including the disposal of any related existing facilities, will be dealt with through a Y Factor and a Deferral Account. As discussed further in Exhibit 9-1-1, Hydro Ottawa is requesting a rate rider related to the Y Factor Account as part of this Application.

[1] Approved Settlement Agreement, p. 23.

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. In addition, the Parties agreed that, for 2019 and 2020, PILS would be updated in 2018 to reflect the changes related to the Cost of Capital. Accordingly, the 2020 PILS model has been updated for the mid-term adjustments and a copy has been provided in PDF and Excel.

Table 1 below summarizes PILS for 2016 to 2020, per the Approved Settlement Agreement and mid-term adjustments. 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]				6,914	**5,943**

Changes in taxes/PILS, as described in the Accounting Procedures Handbook or other Board guidance, will be captured in Account 1592. New federal legislation, Bill C-97,

[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.

has been enacted which provides for accelerated capital cost allowance ("CCA") deductions for property acquired after November 20, 2018. Please see Exhibit 9-1-1, Account 1592, for details on changes in taxes/PILS.

In addition, any PILS impact related to approved Y Factor and Deferral Accounts will be addressed within those Accounts. Please see Exhibit 9-1-1 for details on deferral and variance accounts.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2018-0044
Name and Title	Gregory Van Dusen, Director of Regulatory Affairs
Phone Number	613-738-5499
Email Address	gregoryvandusen@hydroottawa.com
Date	Settement - Test Year - 2020
Last COS Re-based Year	**2012**

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your rate application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Instructions

Purpose
The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Revenue Requirement Workform. The Revenue Requirement Workform is on tab 3 of the Revenue Requirement Workform.

Methodology
To calculate the PILs for the Test Year:

1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
2) input the balances for the subsequent two (2) years (the Bridge Year and the Test Year).
Inputs should include:
- non-deductible expenses (Schedule 1 - B1 and T1)
- capital additions (Schedule 8 - B8 and T8)
- cumulative eligible expenditures (Schedule 10 - B10 and T10)
- non-deductible reserves (Schedule 13 - B13 and T13)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

Other Notes
Tabs H1 to H13 relate to the Historical Year.
Tabs B1 to B13 relate to the Bridge Year.
Tabs T1 to T13 relate to the Test Year.

The amounts on tabs H1 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

For the 2016 Application, the "Test Year" is 2016, the "Historical Year" is 2014, and the "Bridge Year" is 2015.

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

1. Info
S. Summary
A. Data Input Sheet
B. Tax Rates & Exemptions

Historical Year

H0 - PILs, Tax Provision Historical Year
H1 - Adj. Taxable Income Historical Year
H4 - Schedule 4 Loss Carry Forward Historical Year
H8 - Schedule 8 Historical'!A1
H10 - Schedule 10 CEC Historical Year
H13 - Schedule 13 Tax Reserves Historical

Bridge Year

B0 - PILs,Tax Provision Bridge Year
B1 - Adj. Taxable Income Bridge Year
B4 - Schedule 4 Loss Carry Forward Bridge Year
B8 - Schedule 8 CCA Bridge Year
B10 - Schedule 10 CEC Bridge Year
B13 - Schedule 13 Tax Reserves Bridge Year

Test Year

T0 PILs, Tax Provision Test Year
T1 Taxable Income Test Year
T4 Schedule 4 Loss Carry Forward Test Year
T8 Schedule 8 CCA Test Year
T10 Schedule 10 CEC Test Year
T13 Schedule 13 Reserve Test Year

Ontario Energy Board

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	**-18,049,075**	
Test Year - Payments in Lieu of Taxes (PILs)	T0	**4,367,914**	
Test Year - Grossed-up PILs	T0	**5,942,740**	
Federal Tax Rate	T0	**15.0%**	
Ontario Tax Rate	T0	**11.5%**	

Calculation of Adjustments required to arrive at Taxable Income			
Regulatory Income (before income taxes)	T1	34,978,940	
Taxable Income	T1	16,929,865	
Difference	calculated	-18,049,075	as above

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Rate Base		S	**$**	**973,801,235**	

Return on Ratebase

Deemed ShortTerm Debt %	4.00%	T	$	38,952,049	*W = S * T*	
Deemed Long Term Debt %	56.00%	U	$	545,328,692	*X = S * U*	
Deemed Equity %	40.00%	V	$	389,520,494	*Y = S * V*	
Short Term Interest Rate	2.82%	Z	$	1,098,448	*AC = W * Z*	
Long Term Interest	3.69%	AA	$	20,133,535	*AD = X * AA*	
Return on Equity (Regulatory Income)	8.98%	AB	**$**	**34,978,940**	*AE = Y * AB*	T1
Return on Rate Base			**$**	**56,210,923**	*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? *If Yes, please describe what was the tax treatment in the manager's summary.*	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**	**Effective** **January 1, 2012**	**Effective** **January 1, 2013**	**Effective** **January 1, 2014**	**Effective** **January 1, 2015**	**Effective** **January 1, 2016**
Federal income tax					
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%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	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 exceds $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.

Ontario Energy Board

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.

					Wires Only	
Regulatory Taxable Income				H1	$ 14,082,285	**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%	**M = K + L**
Total Income Taxes					**$ 3,731,806**	**E = A * D**
Investment Tax Credits						**F**
Miscellaneous Tax Credits					$ 132,500	**G**
Total Tax Credits					**$ 132,500**	**H = F + G**
Corporate PILs/Income Tax Provision for Historical Year					**$ 3,599,306**	**I = H + E**

Ontario Energy Board

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	33,556,335		33,556,335
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	46,388,393		46,388,393
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		132,500		132,500
Impairment charge				0
				0
				0
				0
				0
				0
				0
				0

				0
Total Additions		**56,812,754**	**0**	**56,812,754**
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	66,246,978		66,246,978
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	841,018		841,018
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
Other deductions: (Please explain in detail the nature of the item)				
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
				0
Total Deductions		**76,286,804**	**0**	**76,286,804**
Net Income for Tax Purposes		**14,082,285**	**0**	**14,082,285**
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		**14,082,285**	**0**	**14,082,285**

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical	0		0	B4

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical			0	B4

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non-Distribution Portion	UCC Regulated Historical Year
1	Distribution System - post 1987	164,037,376		164,037,376
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	27,666,240		27,666,240
2	Distribution System - pre 1988	49,578,031		49,578,031
8	General Office/Stores Equip	14,698,025		14,698,025
10	Computer Hardware/ Vehicles	4,137,892		4,137,892
10.1	Certain Automobiles			0
12	Computer Software	2,213,533		2,213,533
13 1	Lease # 1			0
13 2	Lease #2			0
13 3	Lease # 3			0
13 4	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	222,898		222,898
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment	0		0
45	Computers & Systems Software acq'd post Mar 22/04	2,392		2,392
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	482,066,539		482,066,539
50	Data Network Infrastructure Equipment - post Mar 2007	1,653,334		1,653,334
52	Computer Hardware and system software			0
95	CWIP			0
3	Building - pre 1988	7,879,357		7,879,357
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	754,155,616	0	754,155,616

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Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital				**11,760,073**
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	**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**

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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	
			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
-Accmulated 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**	

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Income Tax/PILs Workform for 2016 Filers

PILS Tax Provision - Bridge Year

			Reference	Wires Only	
Regulatory Taxable Income			B1	$ 19,723,955	**A**
Combined Tax Rate and PILs	Effective Ontario Tax Rate	11.50%	**B**		
	Federal tax rate (Maximum 15%)	15.00%	**C**		
	Combined tax rate			26.50%	**D = B + C**
Total Income Taxes			calculated	**$ 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 Bridge Year				**$ 5,101,348**	**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.

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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		33,700,468
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		48,157,576
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		
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		

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Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

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	B8	62,567,518
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10	405	B10	785,124
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		
Other deductions: (Please explain in detail the nature of the item)			
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			

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Income Tax/PILs Workform for 2016 Filers

Adjusted Taxable Income - Bridge Year

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 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	**19,723,955**

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Income Tax/PILs 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

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Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Bridge Year

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Bridge Year CCA		UCC End of Bridge Year
1	Distribution System - post 1987	H8	$ 164,037,376			$ 164,037,376	$ -	$ 164,037,376	4%	$ 6,561,495		$ 157,475,881
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8	$ 27,666,240	$ 860,917		$ 28,527,157	$ 430,459	$ 28,096,698	6%	$ 1,685,802		$ 26,841,355
2	Distribution System - pre 1988	H8	$ 49,578,031			$ 49,578,031	$ -	$ 49,578,031	6%	$ 2,974,682		$ 46,603,349
8	General Office/Stores Equip	H8	$ 14,698,025	$ 3,095,502		$ 17,793,527	$ 1,547,751	$ 16,245,776	20%	$ 3,249,155		$ 14,544,371
10	Computer Hardware/ Vehicles	H8	$ 4,137,892	$ 1,479,811		$ 5,617,703	$ 739,906	$ 4,877,798	30%	$ 1,463,339		$ 4,154,364
10.1	Certain Automobiles	H8				$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	H8	$ 2,213,533	$ 4,325,277		$ 6,538,810	$ 2,162,639	$ 4,376,172	100%	$ 4,376,172		$ 2,162,639
13 1	Lease # 1	H8				$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	H8				$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	H8				$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	H8				$ -	$ -	$ -		$ -		$ -
14	Franchise	H8				$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8				$ -	$ -	$ -	8%	$ -		$ -
42	Fibre Optic Cable	H8	$ 222,898			$ 222,898	$ -	$ 222,898	12%	$ 26,748		$ 196,151
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8				$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	H8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	H8	$ 2,392			$ 2,392	$ -	$ 2,392	45%	$ 1,076		$ 1,315
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8				$ -	$ -	$ -	30%	$ -		$ -
47	Distribution System - post February 2005	H8	$ 482,066,539	$ 52,817,278		$ 534,883,817	$ 26,408,639	$ 508,475,178	8%	$ 40,678,014		$ 494,205,803
50	Data Network Infrastructure Equipment - post Mar 2007	H8	$ 1,653,334	$ 900,848		$ 2,554,182	$ 450,424	$ 2,103,758	55%	$ 1,157,067		$ 1,397,115
52	Computer Hardware and system software	H8				$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	H8				$ -	$ -	$ -		$ -		$ -
3	Building - pre 1988		$ 7,879,357			$ 7,879,357	$ -	$ 7,879,357	5%	$ 393,968		$ 7,485,389
						$ -	$ -	$ -	10%	$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
						$ -	$ -	$ -		$ -		$ -
	TOTAL		$ 754,155,616	$ 63,479,633	$ -	$ 817,635,249	$ 31,739,817	$ 785,895,432		$ 62,567,518	B1	$ 755,067,731

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Income Tax/PILs Workform for 2016 Filer

Schedule 10 CEC - Bridge Year

				Reference	
Cumulative Eligible Capital				H10	**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					
Other Adjustments	0				
Subtotal	0	**x 3/4 =**			**0**
Cumulative Eligible Capital Balance					**11,216,064**
Current Year Deduction		**11,216,064**	**x 7% =**		**785,124**
Cumulative Eligible Capital - Closing Balance					**10,430,939**

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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: Additions	Bridge Year Adjustments: Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
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**	**0**	**3,227,504**	B1	**0**	**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	
-Accmulated 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**	**0**	**5,371,304**	B1	**0**	**0**

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Income Tax/PILs Workform for 2016 Filers

PILs Tax Provision - Test Year

					Wires Only		
Regulatory Taxable Income				T1	$ 16,929,865	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					$ 4,486,414	E = A * D	
Investment Tax Credits						F	
Miscellaneous Tax Credits					$ 118,500	G	
Total Tax Credits					$ 118,500	H = F + G	
Corporate PILs/Income Tax Provision for Test Year					$ 4,367,914	I = H + E	S. Su
Corporate PILs/Income Tax Provision Gross Up [1]		73.50%	J		$ 1,574,826	K = J * I	
Income Tax (grossed-up)					$ 5,942,740	L = K + I	S. Su

Note:

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

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Income Tax/PILs Workform for 2016 Filers

Taxable Income - Test Year

		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		A.	34,978,940
	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104		49,383,520
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	T13	3,227,504
Reserves from financial statements- balance at end of year	126	T13	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		
Other Additions: (please explain in detail the nature of the item)			
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			118,500
Total Additions			**59,793,881**
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	67,909,279
Terminal loss from Schedule 8	404		
Cumulative eligible capital deduction from Schedule 10 CEC	405	T10	734,870
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		
Other deductions: (Please explain in detail the nature of the item)			
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	**77,842,956**
NET INCOME FOR TAX PURPOSES		calculated	**16,929,865**

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	**16,929,865**	T0

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Income Tax/PILs Workform for 2016 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
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

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

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Income Tax/PILs Workform for 2016 Filers

Schedule 8 CCA - Test Year

Class	Class Description	Working Paper Reference	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA		UCC End of Test Year
1	Distribution System - post 1987	B8	$ 157,475,881			$ 157,475,881	$ -	$ 157,475,881	4%	$ 6,299,035		$ 151,176,846
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	B8	$ 26,841,355	7,064,568		$ 33,905,923	$ 3,532,284	$ 30,373,639	6%	$ 1,822,418		$ 32,083,504
2	Distribution System - pre 1988	B8	$ 46,603,349			$ 46,603,349	$ -	$ 46,603,349	6%	$ 2,796,201		$ 43,807,148
8	General Office/Stores Equip	B8	$ 14,544,371	4,684,276		$ 19,228,647	$ 2,342,138	$ 16,886,509	20%	$ 3,377,302		$ 15,851,346
10	Computer Hardware/ Vehicles	B8	$ 4,154,364	1,572,486		$ 5,726,850	$ 786,243	$ 4,940,607	30%	$ 1,482,182		$ 4,244,668
10.1	Certain Automobiles	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
12	Computer Software	B8	$ 2,162,639	11,398,852		$ 13,561,491	$ 5,699,426	$ 7,862,065	100%	$ 7,862,065		$ 5,699,426
13 1	Lease # 1	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 2	Lease #2	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 3	Lease # 3	B8	$ -			$ -	$ -	$ -		$ -		$ -
13 4	Lease # 4	B8	$ -			$ -	$ -	$ -		$ -		$ -
14	Franchise	B8	$ -			$ -	$ -	$ -		$ -		$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bl	B8	$ -			$ -	$ -	$ -	8%	$ -		$ -
42	Fibre Optic Cable	B8	$ 196,151			$ 196,151	$ -	$ 196,151	12%	$ 23,538		$ 172,612
43.1	Certain Energy-Efficient Electrical Generating Equipment	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
43.2	Certain Clean Energy Generation Equipment	B8	$ -			$ -	$ -	$ -	50%	$ -		$ -
45	Computers & Systems Software acq'd post Mar 22/04	B8	$ 1,315			$ 1,315	$ -	$ 1,315	45%	$ 592		$ 724
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	B8	$ -			$ -	$ -	$ -	30%	$ -		$ -
47	Distribution System - post February 2005	B8	$ 494,205,803	82,851,650		$ 577,057,453	$ 41,425,825	$ 535,631,628	8%	$ 42,850,530		$ 534,206,923
50	Data Network Infrastructure Equipment - post Mar 2007	B8	$ 1,397,115	919,028		$ 2,316,143	$ 459,514	$ 1,856,629	55%	$ 1,021,146		$ 1,294,997
52	Computer Hardware and system software	B8	$ -			$ -	$ -	$ -	100%	$ -		$ -
95	CWIP	B8	$ -			$ -	$ -	$ -	0%	$ -		$ -
3	Building - pre 1988		$ 7,485,389			$ 7,485,389	$ -	$ 7,485,389	5%	$ 374,269		$ 7,111,119
			$ -			$ -	$ -	$ -	10%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
			$ -			$ -	$ -	$ -	0%	$ -		$ -
	TOTAL		$ 755,067,731	$ 108,490,860	$ -	$ 863,558,591	$ 54,245,430	$ 809,313,161		$ 67,909,279	T1	$ 795,649,312

Ontario Energy Board

Income Tax/PILs Workform for 2016 Filers

Schedule 10 CEC - Test Year

Cumulative Eligible Capital				B10	**10,430,939**
Additions					
Cost of Eligible Capital Property Acquired during Test Year		89,596			
Other Adjustments		0			
	Subtotal	89,596	**x 3/4 =**	67,197	
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	
				67,197	**67,197**
Amount transferred on amalgamation or wind-up of subsidiary		0			**0**
	Subtotal				**10,498,136**
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			**10,498,136**
Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")	**10,498,136**	**x 7% =**	**734,870**
Cumulative Eligible Capital - Closing Balance			**9,763,267**

Ontario Energy Board

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: Additions	Test Year Adjustments: Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
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**	T1	**0**	**0**	**3,227,504**	T1	**0**	**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	
-Accmulated 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**	T1	**0**	**0**	**5,371,304**	T1	**0**	**0**

COST OF CAPITAL AND CAPITAL STRUCTURE

1.0 CAPITAL STRUCTURE

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

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

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

The incorporation of the Approved Settlement Agreement in Hydro Ottawa's proposed 2020 rates is described below.

1.1 Short-Term Debt

Per the Approved Settlement Agreement, Hydro Ottawa maintained the short-term debt rate for the three-year period 2016 to 2018. This was intended to provide regulatory efficiency and rate stability. The short-term debt rate was updated for 2019 and 2020, as part of the 2019 rate adjustment application.

[1] Approved Settlement Agreement, p. 23.

The Cost of Capital Parameter Update issued on November 22, 2018 established 2.82% for purposes of incorporation into 2019 rate-setting applications. Per the Approved Settlement Agreement, the updated rate will remain in effect for the 2019 and 2020 rate years.

1.2 Long-Term Debt

As per the Approved Settlement Agreement, the Parties agreed that the long-term debt rate would be set for the three-year period 2016 to 2018. Similar to the approach utilized for the short-term debt rate, the intent was to provide regulatory efficiency and rate stability. Using the consensus long-term forecast issued in October 2018, the 2019 rate adjustment application re-set long-term debt rate for 2019 and 2020.

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

Table 1 – Long Term Debt Rate

	2016	2017	2018	2019	**2020**
Approved Settlement Agreement	3.528%	3.585%	3.649%	3.717%	3.747%
Approved Mid-term Adjustments				3.697%	3.692%

2.0 RETURN ON EQUITY ("ROE")

Per the Approved Settlement Agreement, the Parties agreed that the deemed ROE rate of 9.19% for 2016 applications would be used for the three years beginning in 2016 and ending in 2018.

In 2018, Hydro Ottawa updated its Cost of Capital for 2019 and 2020 using the deemed ROE rate for 2019 rate applications.

The Cost of Capital Parameters issued by the OEB on November 22, 2018 established a ROE rate of 8.98% for purposes of incorporation into 2019 rate-setting applications. The updated rate will remain in effect for the 2020 rate year.

CALCULATION OF REVENUE DEFICIENCY OR SUFFICIENCY

1.0 INTRODUCTION

This Exhibit provides a summary of the revenue requirement approved as part of the Approved Settlement Agreement and Pole Attachment Decision. The period 2016 to 2018 was set for the three years, while 2019 and 2020 were adjusted per agreed mid-term adjustments. The adjustments are described in the relevant Exhibits (Exhibit 4-2-1, Exhibit 4-4-1, and Exhibit 5-1-1) and are not discussed within this Exhibit.

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

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

- 2015 approved rates;
- 2016 through 2020 approved load forecast and forecast of customers and connections, as developed using the methodology described in Exhibit 3-1-1; and
- 2016 through 2020 base revenue requirement:
    - Calculations shown in Table 1 are per the Approved Settlement Agreement and are not updated for mid-term adjustments
    - Calculations shown in Table 2 include mid-term adjustments
    - More details for 2020 can be found in the Revenue Requirement Workform attached to this Exhibit (Attachment 6-1-A 2020 Revenue Requirement Workform).

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

In order to calculate working capital, per the Approved Settlement Agreement, the 2020 Working Capital Percentage in cell M21 of the Revenue Requirement Workform has been adjusted to ensure the appropriate dollar value is populated. This results in a working capital amount that does not reflect the change in working capital for the 2020 mid-term adjustment to Operating, Maintenance and Administration ("OM&A") Expenses, as working capital should not be adjusted for OM&A mid-term adjustments. The actual working capital percentage is provided in cell E21.

Table 1 – Revenue Sufficiency/Deficiency Per Original Settlement Agreement[1]

	2016	2017	2018	2019	**2020**
	$000	$000	$000	$000	**$000**
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)**

[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.

Table 2 – Revenue Sufficiency/Deficiency with Mid-Term Adjustments[2]

	2016	2017	2018	2019	**2020**
	$000	$000	$000	$000	**$000**
Return on Rate Base	47,805	50,185	52,999	54,062	56,211
Distribution Expenses (not including amortization)	83,106	84,693	86,311	87,648	89,007
Amortization	40,379	43,558	46,388	48,158	49,384
Payment in Lieu of Taxes	3,755	3,634	4,897	6,914	5,943
Service Revenue Requirement	175,045	182,070	190,594	196,782	**200,544**
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	185,264	**188,931**
Transformer Ownership Allowance	1,125	1,114	1,109	1,106	1,105
Revenue Requirement from Rates	164,698	171,847	180,266	186,371	**190,036**
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)	(26,394)	**(29,572)**
Yearly Revenue Deficiency over 2015	(5,338)	(7,523)	(7,984)	(5,549)	**(3,179)**

[2] Totals may not match due to rounding.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Version 9.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2019-0046
Name and Title	Gregory Van Dusen, Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com
Test Year	2020
Bridge Year	
Last Rebasing Year	2016

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

1. Info
2. Table of Contents
3. Data_Input_Sheet
4. Rate_Base
5. Utility Income
6. Taxes_PILs
7. Cost_of_Capital
8. Rev_Def_Suff
9. Rev_Reqt
10. Load Forecast
11. Cost Allocation
12. Residential Rate Design
13. Rate Design and Revenue Reconciliation
14. Tracking Sheet

Notes:

(1) Pale green cells represent inputs
(2) Pale green boxes at the bottom of each page are for additional notes
(3) Pale yellow cells represent drop-down lists
(4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
(5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Data Input [1]

		Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision	
1	**Rate Base**								
	Gross Fixed Assets (average)	$1,165,361,562			###########			$1,165,361,562	
	Accumulated Depreciation (average)	($269,380,111)	(5)		($269,380,111)			($269,380,111)	
	Allowance for Working Capital:								
	Controllable Expenses	$89,006,876	(10)		$ 89,006,876	(10)		$89,006,876	
	Cost of Power	$945,198,501	(10)		$ 945,198,501	(10)		$945,198,501	
	Working Capital Rate (%)	7.52%	(9)	$0	7.52%	(9)			(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$159,358,169	(11)	$0	$159,358,169	(11)			
	Distribution Revenue at Proposed Rates	$188,930,512	(12)	$0	$188,930,512	(12)			
	Other Revenue:								
	Specific Service Charges	$5,779,838	(12)	$0	$5,779,838	(12)			
	Late Payment Charges	$720,000	(10)	$0	$720,000	(10)			
	Other Distribution Revenue	$1,529,669	(10)	$0	$1,529,669	(10)			
	Other Income and Deductions	$3,584,041	(10)	$0	$3,584,041	(10)			
	Total Revenue Offsets	$11,613,548	(7)	$0	$11,613,548	(7)			
	Operating Expenses:								
	OM+A Expenses	$86,634,551	(10)		$ 86,634,551			$86,634,551	
	Depreciation/Amortization	$49,383,520	(10)		$ 49,383,520			$49,383,520	
	Property taxes	$2,372,325	(10)		$ 2,372,325			$2,372,325	
	Other expenses								
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($18,049,075)	(3)	$0	($18,049,075)	(3)			
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$4,367,914	(10)	$0	$4,367,914	(10)			
	Income taxes (grossed up)	$5,942,740			$5,942,740				
	Federal tax (%)	15.00%	(10)	$0	15.00%	(10)			
	Provincial tax (%)	11.50%	(10)	$0	11.50%	(10)			
	Income Tax Credits	($118,500)	(10)	$0	($118,500)	(10)			
4	**Capitalization/Cost of Capital**								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%	(10)	$0	56.00%	(10)			
	Short-term debt Capitalization Ratio (%)	4.0%	(8)	$0	4.00%	(8)			(8)
	Common Equity Capitalization Ratio (%)	40.0%	(10)	$0	40.00%	(10)			
	Prefered Shares Capitalization Ratio (%)								
		100.0%			100.0%				
	Cost of Capital								
	Long-term debt Cost Rate (%)	3.69%	(10)	$0	3.69%	(10)			
	Short-term debt Cost Rate (%)	2.82%	(10)	$0	2.82%	(10)			
	Common Equity Cost Rate (%)	8.98%	(10)	$0	8.98%	(10)			
	Prefered 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 M12. 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 mid-term adjustments where appropriate

(11) Per Approved Settlement Agreement - Revenue at current rates minus Transformer Ownership Allowance

(12) Adjusted per Pole Attachment Decision

(9) 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 2020 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(2)	$1,165,361,562	$ -	$1,165,361,562	$ -	$1,165,361,562
2	Accumulated Depreciation (average)	(2)	($269,380,111)	$ -	($269,380,111)	$ -	($269,380,111)
3	Net Fixed Assets (average)	(2)	$895,981,451	$ -	$895,981,451	$ -	$895,981,451
4	Allowance for Working Capital	(1)	$77,772,244	$47,540	$77,819,785	($77,819,785)	$ -
5	**Total Rate Base**		$973,753,695	$47,540	$973,801,236	($77,819,785)	$895,981,451

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		$89,006,876	$ -	$89,006,876	$ -	$89,006,876
7	Cost of Power		$945,198,501	$ -	$945,198,501	$ -	$945,198,501
8	Working Capital Base		$1,034,205,377	$ -	$1,034,205,377	$ -	$1,034,205,377
9	Working Capital Rate %	(1)	7.52%	0.00%	7.52%	-7.52%	0.00%
10	Working Capital Allowance		$77,772,244	$47,540	$77,819,785	($77,819,785)	$ -

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2020 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.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	$188,930,512	$ -	$188,930,512	$ -	$188,930,512
2	Other Revenue (1)	$11,613,548	$ -	$11,613,548	$ -	$11,613,548
3	Total Operating Revenues	$200,544,060	$ -	$200,544,060	$ -	$200,544,060
	Operating Expenses:					
4	OM+A Expenses	$86,634,551	$ -	$86,634,551	$ -	$86,634,551
5	Depreciation/Amortization	$49,383,520	$ -	$49,383,520	$ -	$49,383,520
6	Property taxes	$2,372,325	$ -	$2,372,325	$ -	$2,372,325
7	Capital taxes	$ -	$ -	$ -	$ -	$ -
8	Other expense	$ -	$ -		$ -	
9	Subtotal (lines 4 to 8)	$138,390,396	$ -	$138,390,396	$ -	$138,390,396
10	Deemed Interest Expense	$21,230,947	$1,037	$21,231,983	($1,696,720)	$19,535,263
11	Total Expenses (lines 9 to 10)	$159,621,343	$1,037	$159,622,380	($1,696,720)	$157,925,659
12	**Utility income before income taxes**	$40,922,717	($1,037)	$40,921,681	$1,696,720	$42,618,401
13	Income taxes (grossed-up)	$5,942,740	$ -	$5,942,740	$ -	$5,942,740
14	**Utility net income**	$34,979,977	($1,037)	$34,978,940	$1,696,720	$36,675,661

Notes

Other Revenues / Revenue Offsets

(1)

Specific Service Charges	$5,779,838	$ -	$5,779,838		$5,779,838
Late Payment Charges	$720,000	$ -	$720,000		$720,000
Other Distribution Revenue	$1,529,669	$ -	$1,529,669		$1,529,669
Other Income and Deductions	$3,584,041	$ -	$3,584,041		$3,584,041
Total Revenue Offsets	$11,613,548	$ -	$11,613,548	$ -	$11,613,548

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$34,977,233	$34,978,940	$32,183,654
2	Adjustments required to arrive at taxable utility income	($18,049,075)	($18,049,075)	($18,049,075)
3	Taxable income	$16,928,158	$16,929,865	$14,134,578
	Calculation of Utility income Taxes			
4	Income taxes	$4,367,914	$4,367,914	$4,367,914
6	Total taxes	$4,367,914	$4,367,914	$4,367,914
7	Gross-up of Income Taxes	$1,574,826	$1,574,826	$1,574,826
8	Grossed-up Income Taxes	$5,942,740	$5,942,740	$5,942,740
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$5,942,740	$5,942,740	$5,942,740
10	Other tax Credits	($118,500)	($118,500)	($118,500)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$545,302,069	3.69%	$20,132,552
2	Short-term Debt	4.00%	$38,950,148	2.82%	$1,098,394
3	**Total Debt**	60.00%	$584,252,217	3.63%	$21,230,947
	Equity				
4	Common Equity	40.00%	$389,501,478	8.98%	$34,977,233
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$389,501,478	8.98%	$34,977,233
7	**Total**	100.00%	$973,753,695	5.77%	$56,208,179
		Settlement Agreement			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$545,328,692	3.69%	$20,133,535
2	Short-term Debt	4.00%	$38,952,049	2.82%	$1,098,448
3	**Total Debt**	60.00%	$584,280,741	3.63%	$21,231,983
	Equity				
4	Common Equity	40.00%	$389,520,494	8.98%	$34,978,940
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$389,520,494	8.98%	$34,978,940
7	**Total**	100.00%	$973,801,236	5.77%	$56,210,923
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$501,749,613	3.69%	$18,524,596
9	Short-term Debt	4.00%	$35,839,258	2.82%	$1,010,667
10	**Total Debt**	60.00%	$537,588,871	3.63%	$19,535,263
	Equity				
11	Common Equity	40.00%	$358,392,580	8.98%	$32,183,654
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$358,392,580	8.98%	$32,183,654
14	**Total**	100.00%	$895,981,451	5.77%	$51,718,916

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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		$31,984,161		$31,987,895		$25,876,321
2	Distribution Revenue	$159,358,169	$156,946,351	$159,358,169	$156,942,618	$159,358,169	$163,054,192
3	Other Operating Revenue Offsets - net	$11,613,548	$11,613,548	$11,613,548	$11,613,548	$11,613,548	$11,613,548
4	**Total Revenue**	$170,971,717	$200,544,060	$170,971,717	$200,544,060	$170,971,717	$200,544,060
5	Operating Expenses	$138,390,396	$138,390,396	$138,390,396	$138,390,396	$138,390,396	$138,390,396
6	Deemed Interest Expense	$21,230,947	$21,230,947	$21,231,983	$21,231,983	$19,535,263	$19,535,263
8	**Total Cost and Expenses**	$159,621,343	$159,621,343	$159,622,380	$159,622,380	$157,925,659	$157,925,659
9	**Utility Income Before Income Taxes**	$11,350,374	$40,922,717	$11,349,338	$40,921,681	$13,046,058	$42,618,401
10	Tax Adjustments to Accounting Income per 2013 PILs model	($18,049,075)	($18,049,075)	($18,049,075)	($18,049,075)	($18,049,075)	($18,049,075)
11	**Taxable Income**	($6,698,701)	$22,873,642	($6,699,737)	$22,872,606	($5,003,017)	$24,569,326
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$ -	$6,061,515	$ -	$6,061,240	$ -	$6,510,871
14	**Income Tax Credits**	($118,500)	($118,500)	($118,500)	($118,500)	($118,500)	($118,500)
15	**Utility Net Income**	$11,468,874	$34,979,977	$11,467,838	$34,978,940	$13,164,558	$36,675,661
16	**Utility Rate Base**	$973,753,695	$973,753,695	$973,801,236	$973,801,236	$895,981,451	$895,981,451
17	Deemed Equity Portion of Rate Base	$389,501,478	$389,501,478	$389,520,494	$389,520,494	$358,392,580	$358,392,580
18	Income/(Equity Portion of Rate Base)	2.94%	8.98%	2.94%	8.98%	3.67%	10.23%
19	Target Return - Equity on Rate Base	8.98%	8.98%	8.98%	8.98%	8.98%	8.98%
20	Deficiency/Sufficiency in Return on Equity	-6.04%	0.00%	-6.04%	0.00%	-5.31%	1.25%
21	Indicated Rate of Return	3.36%	5.77%	3.36%	5.77%	3.65%	6.27%
22	Requested Rate of Return on Rate Base	5.77%	5.77%	5.77%	5.77%	5.77%	5.77%
23	Deficiency/Sufficiency in Rate of Return	-2.41%	0.00%	-2.41%	0.00%	-2.12%	0.50%
24	Target Return on Equity	$34,977,233	$34,977,233	$34,978,940	$34,978,940	$32,183,654	$32,183,654
25	Revenue Deficiency/(Sufficiency)	$23,508,358	$2,744	$23,511,103	($0)	$19,019,096	$4,492,007
26	**Gross Revenue Deficiency/(Sufficiency)**	$31,984,161 (1)		$31,987,895 (1)		$25,876,321 (1)	

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Revenue Requirement

Line No.	Particulars	Application		Settlement Agreement		Per Board Decision	
1	OM&A Expenses	$86,634,551		$86,634,551		$86,634,551	
2	Amortization/Depreciation	$49,383,520		$49,383,520		$49,383,520	
3	Property Taxes	$2,372,325		$2,372,325		$2,372,325	
5	Income Taxes (Grossed up)	$5,942,740		$5,942,740		$5,942,740	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$21,230,947		$21,231,983		$19,535,263	
	Return on Deemed Equity	$34,977,233		$34,978,940		$32,183,654	
8	**Service Revenue Requirement (before Revenues)**	$200,541,316		$200,544,060		$196,052,053	
9	Revenue Offsets	$11,613,548		$11,613,548		$ -	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$188,927,768		$188,930,512		$196,052,053	
11	Distribution revenue	$188,930,512		$188,930,512		$188,930,512	
12	Other revenue	$11,613,548		$11,613,548		$11,613,548	
13	**Total revenue**	$200,544,060		$200,544,060		$200,544,060	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$2,744	(1)	($0)	(1)	$4,492,007	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Settlement Agreement	Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	$200,541,316	$200,544,060	**$0**	$196,052,053	**($1)**
Grossed-Up Revenue Deficiency/(Sufficiency)	$31,984,161	$31,987,895	**$0**	$25,876,321	**($1)**
Base Revenue Requirement (to be recovered from Distribution Rates)	$188,927,768	$188,930,512	**$0**	$196,052,053	**($1)**
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$29,572,343	$29,572,343	**$0**	$ -	**($1)**

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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 andf trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process: Settlement Agreement

	Customer Class	Initial Application			Settlement Agreement			Per Board Decision		
	Input the name of each customer class.	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [1] Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [1] Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [1] Annual
1	Residential	312,786	2,217,628,000		312,786	###########				
2	GS < 50 kW	24,959	699,744,000		24,959	699,744,000				
3	GS > 50 to 1,499 kW	3,408	2,835,387,000	6,711,579	3,408	###########	6,711,579			
4	GS > 1,500 to 4,999 kW	76	935,554,000	2,001,525	76	935,554,000	2,001,525			
5	Large Use	11	615,195,000	1,112,342	11	615,195,000	1,112,342			
6	Street Lighting	55,516	44,015,000	123,144	55,516	44,015,000	123,144			
7	Sentinel Lighting	39	48,000	216	39	48,000	216			
8	Unmetered Scattered Load	3,669	16,827,000		3,669	16,827,000				
9	Standby Power	2		4,800	2		4,800			
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Total		**7,364,398,000**	**9,953,606**		###########	**9,953,606**		**-**	**-**

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 2020 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]	%
	From Sheet 10. Load Forecast			(7A)	
1	Residential	$ 105,391,381	53.56%	$ 107,281,788	53.50%
2	GS < 50 kW	$ 20,393,834	10.36%	$ 20,646,221	10.30%
3	GS > 50 to 1,499 kW	$ 47,913,375	24.35%	$ 48,750,762	24.31%
4	GS > 1,500 to 4,999 kW	$ 12,788,798	6.50%	$ 13,365,246	6.66%
5	Large Use	$ 7,907,077	4.02%	$ 8,063,832	4.02%
6	Street Lighting	$ 1,773,114	0.90%	$ 1,811,439	0.90%
7	Sentinel Lighting	$ 7,199	0.00%	$ 6,568	0.00%
8	Unmetered Scattered Load	$ 537,759	0.27%	$ 547,549	0.27%
9	Standby Power	$ 69,266	0.04%	$ 70,655	0.04%
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 196,781,803	100.00%	**$ 200,544,060**	100.00%

Service Revenue Requirement (from Sheet 9)	**$**	**200,544,060.44**

(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	$ 88,188,231	$ 104,553,458	$ 104,316,207	$ 7,958,990
2	GS < 50 kW	$ 19,702,481	$ 23,358,701	$ 23,307,114	$ 1,105,853
3	GS > 50 to 1,499 kW	$ 33,865,217	$ 40,149,638	$ 40,149,638	$ 1,785,194
4	GS > 1,500 to 4,999 kW	$ 10,582,413	$ 12,546,208	$ 12,518,830	$ 437,019
5	Large Use	$ 5,570,474	$ 6,604,195	$ 6,604,195	$ 242,662
6	Street Lighting	$ 872,268	$ 1,034,137	$ 1,387,141	$ 62,010
7	Sentinel Lighting	$ 3,399	$ 4,030	$ 4,691	$ 563
8	Unmetered Scattered Load	$ 563,555	$ 668,135	$ 630,686	$ 18,489
9	Standby Power	$ 10,131	$ 12,011	$ 12,011	$ 2,766
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 159,358,170	$ 188,930,512	$ 188,930,512	$ 11,613,548

(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	104.29%	104.88%	104.65%	85 - 115
2	GS < 50 kW	118.23%	118.49%	118.24%	80 - 120
3	GS > 50 to 1,499 kW	86.34%	86.02%	86.02%	80 - 120
4	GS > 1,500 to 4,999 kW	98.24%	97.14%	96.94%	80 - 120
5	Large Use	85.36%	84.91%	84.91%	85 - 115
6	Street Lighting	80.00%	60.51%	80.00%	80 - 120
7	Sentinel Lighting	76.00%	69.93%	80.00%	80 - 120
8	Unmetered Scattered Load	118.72%	125.40%	118.56%	80 - 120
9	Standby Power	21.03%	20.91%	20.91%	80 - 120
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	Price Cap IR Period		
		2019	2020	2021	
1	Residential	104.65%	104.65%	104.65%	85 - 115
2	GS < 50 kW	118.24%	118.24%	118.24%	80 - 120
3	GS > 50 to 1,499 kW	86.02%	86.02%	86.02%	80 - 120
4	GS > 1,500 to 4,999 kW	96.94%	96.94%	96.94%	80 - 120
5	Large Use	84.91%	84.91%	84.91%	85 - 115
6	Street Lighting	80.00%	80.00%	80.00%	80 - 120
7	Sentinel Lighting	80.00%	80.00%	80.00%	80 - 120
8	Unmetered Scattered Load	118.56%	118.56%	118.56%	80 - 120
9	Standby Power	20.91%	20.91%	20.91%	80 - 120
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 2020 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 2021 and 2022 Price Cap IR models, as necessary. For 2021 and 2022, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (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 2020 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	312,786
kWh	2,217,628,000

Proposed Residential Class Specific Revenue Requirement[1]	$ 104,316,206.54

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 24.29
Distribution Volumetric Rate ($/kWh)	$ 0.0054

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	24.29	312,786	$ 91,170,863.28	88.39%
Variable	0.0054	2,217,628,000	$ 11,975,191.20	11.61%
TOTAL	-	-	$ 103,146,054.48	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	1

	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	$ 92,205,161.43	24.57	$ 92,221,824.24
Variable	$ 12,111,045.11	0.0055	$ 12,196,954.00
TOTAL	$ 104,316,206.54	-	$ 104,418,778.24

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	$ 104,316,206.54	$ 27.79	$ 104,307,875.28
Variable	0.00%	$ -	$ -	$ -
TOTAL	-	$ 104,316,206.54	-	$ 104,307,875.28

Checks[3]	
Change in Fixed Rate	$ 3.22
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	($8,331.26)
	-0.01%

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. The change in residential rate design is almost complete and distributors should have either 0 or 1 year remaining. If the distributor has fully transitioned to fixed rates put "0" in cell D40. If the distributor has proposed an additional transition year because the change in the residential rate design will result in the fixed charge increasing by more than $4/year, put "1" in cell D40.

[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)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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*

	Customer Class (From sheet 10. Load Forecast)	Customer and Load Forecast: Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Class Allocated Revenues (From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design): Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed / Variable Splits [2] (Percentage to be entered as a fraction between 0 and 1): Fixed	Variable	Transformer Ownership Allowance [1] ($)	Distribution Rates: Monthly Service Charge Rate	No. of decimals	Volumetric Rate		No. of decimals	Revenue Reconciliation: MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership
1	Residential	kWh	312,786	2,217,628,000	-	$ 104,316,207	$ 104,316,207	$ -	100.00%	0.00%		$27.79	2	$0.0000	/kWh	4	###########	$ -	###########
2	GS < 50 kW	kWh	24,959	699,744,000	-	$ 23,307,114	$ 5,785,786	$ 17,521,328	24.82%	75.18%		$19.32		$0.0250	/kWh		$ 5,786,494.56	##############	$23,280,094.56
3	GS > 50 to 1,499 kW	kW	3,408	2,835,387,000	6,711,579	$ 40,149,638	$ 8,179,200	$ 31,970,438	20.37%	79.63%	$ 755,053	$200.00		$4.8760	/kW		$ 8,179,200.00	##############	$40,149,806.57
4	GS > 1,500 to 4,999 kW	kW	76	935,554,000	2,001,525	$ 12,518,830	$ 3,824,864	$ 8,693,966	30.55%	69.45%	$ 225,172	$4,193.93		$4.4562	/kW		$ 3,824,864.16	$ 8,919,195.7050	$12,518,888.30
5	Large Use	kW	11	615,195,000	1,112,342	$ 6,604,195	$ 2,010,534	$ 4,593,661	30.44%	69.56%	$ 125,138	$15,231.32		$4.2422	/kW		$ 2,010,534.24	$ 4,718,777.2324	$ 6,604,173.00
6	Street Lighting	kW	55,516	44,015,000	123,144	$ 1,387,141	$ 606,235	$ 780,906	43.70%	56.30%		$0.91		$6.3414	/kW		$ 606,234.72	$ 780,905.3616	$ 1,387,140.08
7	Sentinel Lighting	kW	39	48,000	216	$ 4,691	$ 1,484	$ 3,208	31.62%	68.38%		$3.17		$14.8502	/kW		$ 1,483.56	$ 3,207.6432	$ 4,691.20
8	Unmetered Scattered Load	kWh	3,669	16,827,000	-	$ 630,686	$ 223,895	$ 406,791	35.50%	64.50%		$5.09		$0.0242	/kWh		$ 224,102.52	$ 407,213.4000	$ 631,315.92
9	Standby Power	kW	2	-	4,800	$ 12,011	$ 3,483	$ 8,527	29.00%	71.00%		$145.13		$1.7766	/kW		$ 3,483.12	$ 8,527.6800	$ 12,010.80
#			-	-	-												$ -	$ -	$ -
#			-	-	-												$ -	$ -	$ -
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#			-	-	-												$ -	$ -	$ -
#			-	-	-												$ -	$ -	$ -
											Total Transformer Ownership Allowance	$ 1,105,363							

Rates recover revenue requirement

Total Distribution Revenues	###########
Base Revenue Requirement	###########
Difference	-$ 34,516.69
% Difference	-0.018%

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 calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference (1)	Item / Description (2)	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	$ 56,208,179	5.77%	$ 973,753,695	$1,034,205,377	$ 77,772,244	$ 49,383,520	$ 5,942,740	$ 86,634,551	$ 200,541,316	$ 11,613,548	$ 188,927,768	$ 31,984,161
1														

COST ALLOCATION

1.0 COST ALLOCATION STUDY

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

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

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

The 2020 Cost Allocation Model, filed as part of the Approved Settlement Agreement, has been updated as per the Pole Attachment Decision and agreed upon mid-term adjustments. Hydro Ottawa has added wording on tab "I3 TB Data" of the Cost Allocation Model to facilitate understanding of the working capital percentage being used to calculate rates. Please see Exhibit 6-1-1 for further explanation. In addition, please see Attachment 7-1-A for Hydro Ottawa's updated 2020 Cost Allocation Model, which was used to calculate proposed rates for 2020.

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

Ontario Energy Board

2016 Cost Allocation Model

EB-2018-0044 (Year 2020)

Sheet I6.1 Revenue Worksheet -

Total kWhs from Load Forecast	7,364,398,000

Total kWs from Load Forecast	9,953,606

Deficiency/sufficiency (RRWF 8. cell F51)	- 29,572,343

Miscellaneous Revenue (RRWF 5. cell F48)	11,613,548

			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													
Forecast kWh	**CEN**	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000			
Forecast kW	**CDEM**	9,953,606			6,711,579	2,001,525	1,112,342	123,144	216			4,800	
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,456,362			1,677,895	500,381	278,086						
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**	7,364,398,000	2,217,628,000	699,744,000	2,835,387,000	935,554,000	615,195,000	44,015,000	48,000	16,827,000	-	-	-
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		$160,463,532	$88,188,231	$19,702,481	$34,620,270	$10,807,584	$5,695,612	$872,268	$3,399	$563,555	$0	$10,131	$0
Transformer Ownership Allowance		$1,105,363	$0	$0	$755,053	$225,172	$125,138	$0	$0	$0	$0	$0	$0
Net Class Revenue	**CREV**	$159,358,170	$88,188,231	$19,702,481	$33,865,217	$10,582,413	$5,570,474	$872,268	$3,399	$563,555	$0	$10,131	$0

Ontario Energy Board

2016 Cost Allocation Model

EB-2018-0044 (Year 2020)

Sheet I6.2 Customer Data Worksheet -

Billing Data

	ID	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
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	4,095,680	3,753,437	299,513.00	40,894.00	912.00	132.00	180.00	468.00	120.00		24	
Number of Devices	CDEV							55,516	39	3,669			
Number of Connections (Unmetered)	CCON	7,409						3,701	39	3,669			
Total Number of Customers	CCA	341,307	312,786	24,959	3,408	76	11	15	39	10		2	
Bulk Customer Base	CCB	341,307	312,786	24,959	3,408	76	11	15	39	10		2	
Primary Customer Base	CCP	349,886	312,786	24,959	3,408	76	11	8,594	39	10		2	
Line Transformer Customer Base	CCLT	349,450	312,786	24,959	3,023	33	5	8,594	39	10			
Secondary Customer Base	CCS	339,514	312,786	24,959	1,704			15	39	10			
Weighted - Services	CWCS	387,154	312,786	49,919	17,039	-	-	3,701	39	3,669	-	-	-
Weighted Meter -Capital	CWMC	63,372,265	46,279,816	9,314,182	6,888,267	760,000	110,000	-	-	-	-	20,000	-
Weighted Meter Reading	CWMR	522,018	312,786	24,959	165,322	16,182	2,342	-	-	-	-	426	-
Weighted Bills	CWNB	4,356,999	3,753,437	308,509	263,084	23,055	3,329	4,531	330	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

	Primary Asset Data		Line Transformer Asset Data	
Class	**Customers/ Devices**	**4 NCP**	**Customers/ Devices**	**4 NCP**
Residential	312,786	1,962,665	312,786	1,962,665
Street Light	55,516	53,925	55,516	53,925

Street Lighting Adjustment Factors	
Primary	6.4599
Line Transformer	6.4599

Ontario Energy Board

2016 Cost Allocation Model

EB-2018-0044 (Year 2020)

Sheet I8 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 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750		-	
Bulk Delivery CP	BCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-	
Total Sytem CP	DCP1	1,265,316	437,267	147,536	487,699	114,180	76,884	-	-	1,750	-	-	
4 CP													
Transformation CP	TCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434		-	
Bulk Delivery CP	BCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-	
Total Sytem CP	DCP4	4,948,510	1,794,019	473,377	1,843,172	499,344	313,634	17,520	11	7,434	-	-	
12 CP													
Transformation CP	TCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705		230	
Bulk Delivery CP	BCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	-	230	
Total Sytem CP	DCP12	13,701,771	4,709,296	1,339,163	5,150,496	1,487,492	941,655	50,699	35	22,705	-	230	
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289		1,152	
Primary NCP	PNCP1	1,443,898	497,620	147,536	506,652	169,954	104,733	13,952	10	2,289		1,152	
Line Transformer NCP	LTNCP1	1,226,878	497,620	147,536	440,787	74,779	49,224	13,952	10	2,289	-	680	
Secondary NCP	SNCP1	914,734	497,620	147,536	253,327			13,952	10	2,289	-		
4 NCP													
Classification NCP from Load Data Provider	DNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000		3,836	
Primary NCP	PNCP4	5,610,740	1,962,665	555,823	1,967,405	655,330	402,716	53,925	38	9,000		3,836	
Line Transformer NCP	LTNCP4	4,806,425	1,962,665	555,823	1,745,088	288,345	189,277	53,925	38	9,000	-	2,263	
Secondary NCP	SNCP4	3,565,155	1,962,665	555,823	983,703			53,925	38	9,000	-		
12 NCP													
Classification NCP from Load Data Provider	DNCP12	15,516,152	5,443,890	1,521,052	5,521,257	1,779,475	1,085,168	131,398	94	26,161		7,657	
Primary NCP	PNCP12	15,516,152	5,443,890	1,521,052	5,521,257	1,779,475	1,085,168	131,398	94	26,161		7,657	
Line Transformer NCP	LTNCP12	13,223,604	5,443,890	1,521,052	4,803,494	782,969	510,029	131,398	94	26,161	-	4,517	
Secondary NCP	SNCP12	9,883,224	5,443,890	1,521,052	2,760,629			131,398	94	26,161	-		

Ontario Energy Board

2016 Cost Allocation Model

EB-2018-0044 (Year 2020)

Sheet O1 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 Assets		Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
crev	Distribution Revenue at Existing Rates	$159,358,170	$88,188,231	$19,702,481	$33,865,217	$10,582,413	$5,570,474	$872,268	$3,399	$563,555	$0	$10,131	$0
mi	Miscellaneous Revenue (mi)	$11,613,548	$7,958,990	$1,105,853	$1,785,194	$437,019	$242,662	$62,010	$563	$18,489	$0	$2,766	$0
		Miscellaneous Revenue Input equals Output											
	Total Revenue at Existing Rates	$170,971,718	$96,147,221	$20,808,335	$35,650,411	$11,019,432	$5,813,136	$934,279	$3,962	$582,045	$0	$12,897	$0
	Factor required to recover deficiency (1 + D)	1.1856											
	Distribution Revenue at Status Quo Rates	$188,930,512	$104,553,458	$23,358,701	$40,149,638	$12,546,208	$6,604,195	$1,034,137	$4,030	$668,135	$0	$12,011	$0
	Miscellaneous Revenue (mi)	$11,613,548	$7,958,990	$1,105,853	$1,785,194	$437,019	$242,662	$62,010	$563	$18,489	$0	$2,766	$0
	Total Revenue at Status Quo Rates	$200,544,060	$112,512,448	$24,464,555	$41,934,832	$12,983,227	$6,846,857	$1,096,147	$4,593	$686,625	$0	$14,777	$0
	Expenses												
di	Distribution Costs (di)	$28,966,064	$13,982,390	$2,951,598	$7,929,876	$2,253,193	$1,394,503	$337,214	$949	$104,595	$0	$11,746	$0
cu	Customer Related Costs (cu)	$17,437,118	$14,209,961	$1,706,384	$1,304,523	$183,465	$15,701	$12,949	$944	$357	$0	$2,834	$0
ad	General and Administration (ad)	$42,603,694	$25,490,504	$4,285,255	$8,718,609	$2,315,784	$1,349,353	$329,896	$1,700	$99,016	$0	$13,578	$0
dep	Depreciation and Amortization (dep)	$49,383,520	$24,508,719	$5,279,952	$13,139,477	$3,597,228	$2,203,364	$486,416	$1,298	$148,275	$0	$18,791	$0
INPUT	PILs (INPUT)	$5,942,740	$2,781,422	$614,130	$1,688,373	$479,558	$296,489	$61,667	$160	$18,674	$0	$2,267	$0
INT	Interest	$21,231,983	$9,937,354	$2,194,138	$6,032,150	$1,713,344	$1,059,286	$220,323	$573	$66,717	$0	$8,098	$0
	Total Expenses	$165,565,120	$90,910,350	$17,031,457	$38,813,008	$10,542,572	$6,318,697	$1,448,465	$5,624	$437,634	$0	$57,313	$0
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$34,978,940	$16,371,438	$3,614,765	$9,937,754	$2,822,674	$1,745,136	$362,974	$944	$109,914	$0	$13,342	$0
	Revenue Requirement (includes NI)	$200,544,060	$107,281,788	$20,646,221	$48,750,762	$13,365,246	$8,063,832	$1,811,439	$6,568	$547,549	$0	$70,655	$0
		Revenue Requirement Input equals Output											
	Rate Base Calculation												
	Net Assets												
dp	Distribution Plant - Gross	$1,118,914,961	$538,780,573	$116,740,350	$308,926,433	$85,722,013	$52,940,436	$11,734,159	$31,658	$3,616,181	$0	$423,158	$0
gp	General Plant - Gross	$185,763,614	$88,845,911	$19,236,535	$51,695,301	$14,393,201	$8,906,985	$1,994,417	$5,403	$615,331	$0	$70,529	$0
accum dep	Accumulated Depreciation	($280,293,370)	($137,689,648)	($29,897,866)	($75,550,289)	($20,744,545)	($12,730,246)	($2,730,453)	($7,269)	($838,295)	$0	($104,758)	$0
co	Capital Contribution	($128,403,755)	($69,690,609)	($13,468,680)	($31,025,281)	($7,348,908)	($4,585,373)	($1,669,207)	($5,440)	($562,919)	$0	($47,336)	$0
	Total Net Plant	$895,981,450	$420,246,227	$92,610,339	$254,046,164	$72,021,761	$44,531,802	$9,328,916	$24,352	$2,830,298	$0	$341,593	$0
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$945,198,501	$284,625,934	$89,810,054	$363,913,458	$120,075,563	$78,958,442	$5,649,194	$6,161	$2,159,695	$0	$0	$0
	OM&A Expenses	$89,006,876	$53,682,855	$8,943,237	$17,953,007	$4,752,443	$2,759,557	$680,059	$3,593	$203,968	$0	$28,157	$0
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$1,034,205,377*	*$338,308,790*	*$98,753,290*	*$381,866,465*	*$124,828,006*	*$81,717,999*	*$6,329,253*	*$9,753*	*$2,363,663*	*$0*	*$28,157*	*$0*
	Working Capital	$77,819,785	$25,456,372	$7,430,787	$28,733,912	$9,392,804	$6,148,950	$476,251	$734	$177,856	$0	$2,119	$0
	Total Rate Base	$973,801,235	$445,702,599	$100,041,126	$282,780,076	$81,414,565	$50,680,752	$9,805,167	$25,086	$3,008,154	$0	$343,712	$0
		Rate Base Input equals Output											
	Equity Component of Rate Base	$389,520,494	$178,281,040	$40,016,450	$113,112,030	$32,565,826	$20,272,301	$3,922,067	$10,034	$1,203,261	$0	$137,485	$0
	Net Income on Allocated Assets	$34,978,940	$21,602,098	$7,433,098	$3,121,824	$2,440,655	$528,160	($352,318)	($1,031)	$248,990	$0	($42,536)	$0
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$34,978,940	$21,602,098	$7,433,098	$3,121,824	$2,440,655	$528,160	($352,318)	($1,031)	$248,990	$0	($42,536)	$0
	RATIOS ANALYSIS												
	REVENUE TO EXPENSES STATUS QUO%	100.00%	104.88%	118.49%	86.02%	97.14%	84.91%	60.51%	69.93%	125.40%	0.00%	20.91%	0.00%
	EXISTING REVENUE MINUS ALLOCATED COSTS	($29,572,343)	($11,134,567)	$162,113	($13,100,351)	($2,345,814)	($2,250,697)	($877,160)	($2,606)	$34,496	$0	($57,758)	$0
		Deficiency Input equals Output											
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	$0	$5,230,659	$3,818,333	($6,815,930)	($382,019)	($1,216,975)	($715,292)	($1,975)	$139,076	$0	($55,878)	$0
	RETURN ON EQUITY COMPONENT OF RATE BASE	8.98%	12.12%	18.58%	2.76%	7.49%	2.61%	-8.98%	-10.28%	20.69%	0.00%	-30.94%	0.00%

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2016 Cost Allocation Model

EB-2018-0044 (Year 2020)

Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

	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	$4.52	$7.13	$41.72	$164.24	$69.52	$0.19	$1.78	-$0.03	0	$200.84	0
Customer Unit Cost per month - Directly Related	$7.75	$11.38	$70.04	$285.70	$191.60	$0.46	$3.58	-$0.02	0	$319.35	0
Customer Unit Cost per month - Minimum System with PLCC Adjustment	$16.46	$24.45	$99.45	$543.15	$617.82	$15.12	$13.62	$7.92	0	$256.93	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

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Revenue Requirement Workform (RRWF) for 2020 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]	%
	From Sheet 10. Load Forecast			(7A)	
1	Residential	$ 105,391,381	53.56%	$ 107,281,788	53.50%
2	GS < 50 kW	$ 20,393,834	10.36%	$ 20,646,221	10.30%
3	GS > 50 to 1,499 kW	$ 47,913,375	24.35%	$ 48,750,762	24.31%
4	GS > 1,500 to 4,999 kW	$ 12,788,798	6.50%	$ 13,365,246	6.66%
5	Large Use	$ 7,907,077	4.02%	$ 8,063,832	4.02%
6	Street Lighting	$ 1,773,114	0.90%	$ 1,811,439	0.90%
7	Sentinel Lighting	$ 7,199	0.00%	$ 6,568	0.00%
8	Unmetered Scattered Load	$ 537,759	0.27%	$ 547,549	0.27%
9	Standby Power	$ 69,266	0.04%	$ 70,655	0.04%
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 196,781,803	100.00%	**$ 200,544,060**	100.00%

Service Revenue Requirement (from Sheet 9)	**$**	**200,544,060.44**

(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	$ 88,188,231	$ 104,553,458	$ 104,316,207	$ 7,958,990
2	GS < 50 kW	$ 19,702,481	$ 23,358,701	$ 23,307,114	$ 1,105,853
3	GS > 50 to 1,499 kW	$ 33,865,217	$ 40,149,638	$ 40,149,638	$ 1,785,194
4	GS > 1,500 to 4,999 kW	$ 10,582,413	$ 12,546,208	$ 12,518,830	$ 437,019
5	Large Use	$ 5,570,474	$ 6,604,195	$ 6,604,195	$ 242,662
6	Street Lighting	$ 872,268	$ 1,034,137	$ 1,387,141	$ 62,010
7	Sentinel Lighting	$ 3,399	$ 4,030	$ 4,691	$ 563
8	Unmetered Scattered Load	$ 563,555	$ 668,135	$ 630,686	$ 18,489
9	Standby Power	$ 10,131	$ 12,011	$ 12,011	$ 2,766
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	Total	$ 159,358,170	$ 188,930,512	$ 188,930,512	$ 11,613,548

(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	104.29%	104.88%	104.65%	85 - 115
2	GS < 50 kW	118.23%	118.49%	118.24%	80 - 120
3	GS > 50 to 1,499 kW	86.34%	86.02%	86.02%	80 - 120
4	GS > 1,500 to 4,999 kW	98.24%	97.14%	96.94%	80 - 120
5	Large Use	85.36%	84.91%	84.91%	85 - 115
6	Street Lighting	80.00%	60.51%	80.00%	80 - 120
7	Sentinel Lighting	76.00%	69.93%	80.00%	80 - 120
8	Unmetered Scattered Load	118.72%	125.40%	118.56%	80 - 120
9	Standby Power	21.03%	20.91%	20.91%	80 - 120
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	Price Cap IR Period		
		2019	2020	2021	
1	Residential	104.65%	104.65%	104.65%	85 - 115
2	GS < 50 kW	118.24%	118.24%	118.24%	80 - 120
3	GS > 50 to 1,499 kW	86.02%	86.02%	86.02%	80 - 120
4	GS > 1,500 to 4,999 kW	96.94%	96.94%	96.94%	80 - 120
5	Large Use	84.91%	84.91%	84.91%	85 - 115
6	Street Lighting	80.00%	80.00%	80.00%	80 - 120
7	Sentinel Lighting	80.00%	80.00%	80.00%	80 - 120
8	Unmetered Scattered Load	118.56%	118.56%	118.56%	80 - 120
9	Standby Power	20.91%	20.91%	20.91%	80 - 120
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 2020 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 2021 and 2022 Price Cap IR models, as necessary. For 2021 and 2022, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (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'.

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 2020. The current 2019 and proposed 2020 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 the 2019 rate adjustment application, mid-term adjustments were 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 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	185,264	188,931
Transformer Ownership Credit	1,125	1,114	1,109	1,106	1,105
Revenue from distribution rates	164,698	171,847	180,266	186,371	**190,036**

2.0 FIXED/VARIABLE PROPORTION

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

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

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

[1] Totals may not match due to rounding.

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

Table 2 – Current and Proposed Fixed/Variable Split

	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%	36%	64%
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%	44%	56%	44%	56%

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

Table 3 – Current and Proposed Fixed and Variable Charges

	2019		2020	
	Fixed $	Variable $/kWh or kW	Fixed $	Variable $/kWh or kW
Residential	24.29	0.0054	27.79	0.0000
General Service < 50 kW	19.07	0.0246	19.32	0.0250
General Service 50 to 1,499 kW	200.00	4.7680	200.00	4.8760
General Service 1,500 to 4,999 kW	4,193.93	4.3608	4,193.93	4.4562
Large Use	15,231.32	4.1440	15,231.32	4.2422
Unmetered Scattered Load	5.00	0.0240	5.09	0.0242
Standby Power GS 50 to 1,499 kW	142.75	1.9052	145.13	1.9370
Standby Power GS 1,500 to 4,999 kW	142.75	1.7474	145.13	1.7766
Standby Power Large Use	142.75	1.9392	145.13	1.9716
Sentinel Lighting	3.28	14.6566	3.17	14.8502
Street Lighting	0.89	6.2053	0.91	6.3414

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

Table 4 – 2015 Current and 2020 Proposed Fixed Charge Comparison to Cost Allocation Floor and Ceiling ($)

Customer Class	Cost Allocation		2015 Rate	2020 Proposed Rate
	Floor	Ceiling		
Residential	4.52	16.46	9.67	27.79
General Service < 50 kW	7.13	24.45	16.72	19.32
General Service 50 to 1,499 kW	41.72	99.45	260.82	200.00
General Service 1,500 to 4,999 kW	164.24	543.15	4,193.93	4,193.93
Large Use	69.52	617.82	15,231.32	15,231.32
Unmetered Scattered Load	-0.03	7.92	4.43	5.09
Standby Power	200.84	256.93	122.41	145.13
Sentinel Lighting	1.78	13.62	2.62	3.17
Street Lighting	0.19	15.12	0.57	0.91

3.0 TRANSFORMER OWNERSHIP CREDIT

The Transformer Ownership Credit ("TOC") is $0.45/kW for customers who own their transformers.

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). Hydro Ottawa's Residential customers will complete the transition to a fully fixed charge as part of this Application and will be at a fully fixed charge as of 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.

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Revenue Requirement Workform (RRWF) for 2020 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	312,786
kWh	2,217,628,000

Proposed Residential Class Specific Revenue Requirement[1]	$ 104,316,206.54

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 24.29
Distribution Volumetric Rate ($/kWh)	$ 0.0054

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	24.29	312,786	$ 91,170,863.28	88.39%
Variable	0.0054	2,217,628,000	$ 11,975,191.20	11.61%
TOTAL	-	-	$ 103,146,054.48	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	1

	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	$ 92,205,161.43	24.57	$ 92,221,824.24
Variable	$ 12,111,045.11	0.0055	$ 12,196,954.00
TOTAL	$ 104,316,206.54	-	$ 104,418,778.24

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	$ 104,316,206.54	$ 27.79	$ 104,307,875.28
Variable	0.00%	$ -	$ -	$ -
TOTAL	-	$ 104,316,206.54	-	$ 104,307,875.28

Checks[3]	
Change in Fixed Rate	$ 3.22
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	($8,331.26)
	-0.01%

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. The change in residential rate design is almost complete and distributors should have either 0 or 1 year remaining. If the distributor has fully transitioned to fixed rates put "0" in cell D40. If the distributor has proposed an additional transition year because the change in the residential rate design will result in the fixed charge increasing by more than $4/year, put "1" in cell D40.

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)

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 2020_RTSR Workform for Electricity Distributors (version 1.3 issued by the OEB on June 27, 2019) to update its 2020 rates. Please see Attachment 8-3-A.

2.0 PROPOSED RTSR CHARGES FOR 2020

Consistent with the Approved Settlement Agreement, Hydro Ottawa updated RTSRs for its 2020 rates as calculated by the OEB's RTSR Workform. Currently, the 2018 billing determinants are the most recently reported in the Reporting and Record Keeping Requirements ("RRRs").

Hydro Ottawa has attached the 2020 RTSR Workform in PDF format as part of this Exhibit (see 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

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

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2020 RTSR Workform for Electricity Distributors

Drop-down lists are shaded blue; Input cells are shaded green.

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2019-0046
Name and Title of Contact	Gregory Van Dusen Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com
Last COS Re-based Year	**2017**

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

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2020 RTSR Workform for Electricity Distributors

1. Info

2. Table of Contents

3. RRR Data

4. UTRs and Sub-Transmission

5. Historical Wholesale

6. Current Wholesale

7. Forecast Wholesale

8. RTSR Rates to Forecast

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2020 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor *eg: (1.0325)*	Loss Adjusted Billed kWh
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0073	2,318,157,312	0	1.0335	2,395,815,582
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0053	2,318,157,312	0	1.0335	2,395,815,582
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	727,990,863	0	1.0335	752,378,557
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051	727,990,863	0	1.0335	752,378,557
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.7861	2,971,283,949	7,171,762		0
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0775	2,971,283,949	7,171,762		0
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.8928	723,849,222	1,580,852		0
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2203	723,849,222	1,580,852		0
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.2068	608,577,999	1,106,783		0
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5004	608,577,999	1,106,783		0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	14,860,742	0	1.0335	15,358,577
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051	14,860,742	0	1.0335	15,358,577
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0567	48,433	135		0
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5434	48,433	135		0
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0671	31,723,369	81,768		0
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5756	31,723,369	81,768		0

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2020 RTSR Workform for Electricity Distributors

Uniform Transmission Rates	Unit	2018	2019	2020
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.61	$ 3.71	$ 3.71
Line Connection Service Rate	kW	$ 0.95	$ 0.94	$ 0.94
Transformation Connection Service Rate	kW	$ 2.34	$ 2.25	$ 2.25

Hydro One Sub-Transmission Rates	Unit	2018	2019 (Jan. 1-June 30)	2019 (July 1 - Dec. 31)	2020
Rate Description		**Rate**	**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.1942	$ 3.1942	$ 3.2915	$ 3.2915
Line Connection Service Rate	kW	$ 0.7710	$ 0.7710	$ 0.7877	$ 0.7877
Transformation Connection Service Rate	kW	$ 1.7493	$ 1.7493	$ 1.9755	$ 1.9755
Both Line and Transformation Connection Service Rate	kW	$ 2.5203	$ 2.5203	$ 2.7632	$ 2.7632

If needed, add extra host here. (I)	Unit	2018	2019	2020
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	2018	2019	2020
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	$ -	$ -	$ -

		Historical 2018	Current 2019	Forecast 2020
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

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2020 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 "3. 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. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-Transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,205,297	$3.61	4,351,122	1,153,566	$0.95	1,095,888	901,166	$2.34	2,108,728	$ 3,204,616
February	1,048,840	$3.61	3,786,312	1,030,873	$0.95	979,329	822,114	$2.34	1,923,747	$ 2,903,076
March	986,768	$3.61	3,562,232	967,427	$0.95	919,056	784,305	$2.34	1,835,274	$ 2,754,329
April	957,533	$3.61	3,456,694	956,276	$0.99	942,189	743,512	$2.45	1,819,076	$ 2,761,264
May	1,025,999	$3.61	3,703,856	1,053,423	$0.95	1,000,752	795,722	$2.34	1,861,989	$ 2,862,741
June	1,178,402	$3.61	4,254,031	1,173,104	$0.95	1,114,449	881,654	$2.34	2,063,070	$ 3,177,519
July	1,399,373	$3.61	5,051,737	1,330,500	$0.95	1,263,975	1,015,576	$2.34	2,376,448	$ 3,640,423
August	1,288,255	$3.61	4,650,601	1,254,008	$0.95	1,191,308	961,717	$2.34	2,250,418	$ 3,441,725
September	1,266,810	$3.61	4,573,184	1,253,835	$0.90	1,129,859	970,971	$2.31	2,239,572	$ 3,369,430
October	933,227	$3.61	3,368,949	912,969	$0.95	867,321	736,379	$2.34	1,723,127	$ 2,590,447
November	1,075,429	$3.61	3,882,299	1,027,475	$0.95	976,101	828,202	$2.34	1,937,993	$ 2,914,094
December	1,055,860	$3.61	3,811,655	1,049,576	$0.95	997,097	847,634	$2.34	1,983,464	$ 2,980,561
Total	13,421,793	$ 3.61	$ 48,452,673	13,163,032	$ 0.95	$ 12,477,322	10,288,952	$ 2.34	$ 24,122,905	$ 36,600,227

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,960	$3.19	$ 137,224	6,642	$0.77	$ 5,121	48,008	$1.75	$ 83,981	$ 89,102
February	41,125	$3.19	$ 131,361	5,890	$0.77	$ 4,541	41,051	$1.75	$ 71,811	$ 76,352
March	34,601	$3.19	$ 110,521	742	$0.77	$ 572	34,025	$1.75	$ 59,521	$ 60,093
April	35,302	$3.19	$ 112,761	730	$0.77	$ 563	34,592	$1.75	$ 60,512	$ 61,074
May	42,264	$3.19	$ 134,999	4,057	$0.77	$ 3,128	41,948	$1.75	$ 73,380	$ 76,508
June	49,413	$3.19	$ 157,834	5,542	$0.77	$ 4,273	48,731	$1.75	$ 85,245	$ 89,517
July	54,905	$3.19	$ 175,378	6,468	$0.77	$ 4,987	54,121	$1.75	$ 94,673	$ 99,660
August	47,981	$3.19	$ 153,262	3,898	$0.77	$ 3,005	50,948	$1.75	$ 89,123	$ 92,128
September	45,049	$3.19	$ 143,894	3,805	$0.77	$ 2,934	44,966	$1.75	$ 78,659	$ 81,593
October	37,427	$3.19	$ 119,550	3,784	$0.77	$ 2,918	36,761	$1.75	$ 64,305	$ 67,223
November	40,870	$3.19	$ 130,548	5,469	$0.77	$ 4,216	43,988	$1.75	$ 76,949	$ 81,165
December	42,447	$3.19	$ 135,583	4,008	$0.77	$ 3,090	41,697	$1.75	$ 72,940	$ 76,030
Total	514,343	$ 3.19	$ 1,642,914	51,035	$ 0.77	$ 39,348	520,836	$ 1.75	$ 911,098	$ 950,446

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	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

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		$ -

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In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "3. 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. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-

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**	**Amount**
January	1,248,257	$3.60	$ 4,488,346	1,160,208	$0.95	$ 1,101,009	949,174	$2.31	$ 2,192,710	$ 3,293,718
February	1,089,965	$3.59	$ 3,917,673	1,036,763	$0.95	$ 983,870	863,165	$2.31	$ 1,995,558	$ 2,979,428
March	1,021,369	$3.60	$ 3,672,754	968,169	$0.95	$ 919,628	818,330	$2.32	$ 1,894,794	$ 2,814,422
April	992,835	$3.60	$ 3,569,455	957,006	$0.99	$ 942,752	778,104	$2.42	$ 1,879,587	$ 2,822,339
May	1,068,263	$3.59	$ 3,838,856	1,057,480	$0.95	$ 1,003,880	837,670	$2.31	$ 1,935,369	$ 2,939,249
June	1,227,815	$3.59	$ 4,411,865	1,178,646	$0.95	$ 1,118,722	930,385	$2.31	$ 2,148,315	$ 3,267,037
July	1,454,278	$3.59	$ 5,227,114	1,336,968	$0.95	$ 1,268,962	1,069,697	$2.31	$ 2,471,121	$ 3,740,083
August	1,336,236	$3.60	$ 4,803,862	1,257,906	$0.95	$ 1,194,313	1,012,665	$2.31	$ 2,339,541	$ 3,533,854
September	1,311,859	$3.60	$ 4,717,078	1,257,640	$0.90	$ 1,132,792	1,015,937	$2.28	$ 2,318,231	$ 3,451,023
October	970,654	$3.59	$ 3,488,499	916,753	$0.95	$ 870,238	773,140	$2.31	$ 1,787,432	$ 2,657,670
November	1,116,299	$3.59	$ 4,012,847	1,032,944	$0.95	$ 980,317	872,190	$2.31	$ 2,014,941	$ 2,995,259
December	1,098,307	$3.59	$ 3,947,238	1,053,584	$0.95	$ 1,000,187	889,331	$2.31	$ 2,056,404	$ 3,056,591
Total	13,936,136	$ 3.59	$ 50,095,586	13,214,067	$ 0.95	$ 12,516,671	10,809,788	$ 2.32	$ 25,034,003	$ 37,550,673

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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 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	1,205,297	$ 3.7100	$ 4,471,652	1,153,566	$ 0.9400	$ 1,084,352	901,166	$ 2.2500	$ 2,027,624	$ 3,111,976
February	1,048,840	$ 3.7100	$ 3,891,196	1,030,873	$ 0.9400	$ 969,021	822,114	$ 2.2500	$ 1,849,757	$ 2,818,777
March	986,768	$ 3.7100	$ 3,660,909	967,427	$ 0.9400	$ 909,381	784,305	$ 2.2500	$ 1,764,686	$ 2,674,068
April	957,533	$ 3.7100	$ 3,552,447	956,276	$ 0.9400	$ 898,899	743,512	$ 2.2500	$ 1,672,902	$ 2,571,801
May	1,025,999	$ 3.7100	$ 3,806,456	1,053,423	$ 0.9400	$ 990,218	795,722	$ 2.2500	$ 1,790,375	$ 2,780,592
June	1,178,402	$ 3.7100	$ 4,371,871	1,173,104	$ 0.9400	$ 1,102,718	881,654	$ 2.2500	$ 1,983,722	$ 3,086,439
July	1,399,373	$ 3.7100	$ 5,191,674	1,330,500	$ 0.9400	$ 1,250,670	1,015,576	$ 2.2500	$ 2,285,046	$ 3,535,716
August	1,288,255	$ 3.7100	$ 4,779,426	1,254,008	$ 0.9400	$ 1,178,768	961,717	$ 2.2500	$ 2,163,863	$ 3,342,631
September	1,266,810	$ 3.7100	$ 4,699,865	1,253,835	$ 0.9400	$ 1,178,605	970,971	$ 2.2500	$ 2,184,685	$ 3,363,290
October	933,227	$ 3.7100	$ 3,462,272	912,969	$ 0.9400	$ 858,191	736,379	$ 2.2500	$ 1,656,853	$ 2,515,044
November	1,075,429	$ 3.7100	$ 3,989,842	1,027,475	$ 0.9400	$ 965,827	828,202	$ 2.2500	$ 1,863,455	$ 2,829,281
December	1,055,860	$ 3.7100	$ 3,917,241	1,049,576	$ 0.9400	$ 986,601	847,634	$ 2.2500	$ 1,907,177	$ 2,893,778
Total	13,421,793	$ 3.71	$ 49,794,852	13,163,032	$ 0.94	$ 12,373,250	10,288,952	$ 2.25	$ 23,150,142	$ 35,523,392

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,960	$ 3.1942	$ 137,224	6,642	$ 0.7710	$ 5,121	48,008	$ 1.7493	$ 83,980	$ 89,102
February	41,125	$ 3.1942	$ 131,361	5,890	$ 0.7710	$ 4,541	41,051	$ 1.7493	$ 71,811	$ 76,351
March	34,601	$ 3.1942	$ 110,521	742	$ 0.7710	$ 572	34,025	$ 1.7493	$ 59,520	$ 60,092
April	35,302	$ 3.1942	$ 112,761	730	$ 0.7710	$ 563	34,592	$ 1.7493	$ 60,512	$ 61,075
May	42,264	$ 3.1942	$ 134,999	4,057	$ 0.7710	$ 3,128	41,948	$ 1.7493	$ 73,380	$ 76,508
June	49,413	$ 3.1942	$ 157,834	5,542	$ 0.7710	$ 4,273	48,731	$ 1.7493	$ 85,245	$ 89,518
July	54,905	$ 3.2915	$ 180,720	6,468	$ 0.7877	$ 5,095	54,121	$ 1.9755	$ 106,916	$ 112,011
August	47,981	$ 3.2915	$ 157,930	3,898	$ 0.7877	$ 3,070	50,948	$ 1.9755	$ 100,648	$ 103,718
September	45,049	$ 3.2915	$ 148,277	3,805	$ 0.7877	$ 2,997	44,966	$ 1.9755	$ 88,830	$ 91,828
October	37,427	$ 3.2915	$ 123,191	3,784	$ 0.7877	$ 2,981	36,761	$ 1.9755	$ 72,621	$ 75,602
November	40,870	$ 3.2915	$ 134,525	5,469	$ 0.7877	$ 4,308	43,988	$ 1.9755	$ 86,898	$ 91,206
December	42,447	$ 3.2915	$ 139,713	4,008	$ 0.7877	$ 3,157	41,697	$ 1.9755	$ 82,372	$ 85,530
Total	514,343	$ 3.25	$ 1,669,056	51,035	$ 0.78	$ 39,806	520,836	$ 1.87	$ 972,734	$ 1,012,540

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	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -
Total	**Network**			**Line Connection**			**Transformation Connection**			**Total Line**
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	1,248,257	$3.69	$ 4,608,876	1,160,208	$0.94	$ 1,089,473	949,174	$2.22	$ 2,111,604	$ 3,201,077
February	1,089,965	$3.69	$ 4,022,557	1,036,763	$0.94	$ 973,562	863,165	$2.23	$ 1,921,567	$ 2,895,129
March	1,021,369	$3.69	$ 3,771,430	968,169	$0.94	$ 909,954	818,330	$2.23	$ 1,824,206	$ 2,734,160
April	992,835	$3.69	$ 3,665,208	957,006	$0.94	$ 899,462	778,104	$2.23	$ 1,733,414	$ 2,632,876
May	1,068,263	$3.69	$ 3,941,455	1,057,480	$0.94	$ 993,346	837,670	$2.22	$ 1,863,754	$ 2,857,100
June	1,227,815	$3.69	$ 4,529,705	1,178,646	$0.94	$ 1,106,991	930,385	$2.22	$ 2,068,967	$ 3,175,957
July	1,454,278	$3.69	$ 5,372,394	1,336,968	$0.94	$ 1,255,765	1,069,697	$2.24	$ 2,391,962	$ 3,647,727
August	1,336,236	$3.69	$ 4,937,356	1,257,906	$0.94	$ 1,181,838	1,012,665	$2.24	$ 2,264,511	$ 3,446,349
September	1,311,859	$3.70	$ 4,848,142	1,257,640	$0.94	$ 1,181,602	1,015,937	$2.24	$ 2,273,515	$ 3,455,117
October	970,654	$3.69	$ 3,585,463	916,753	$0.94	$ 861,172	773,140	$2.24	$ 1,729,474	$ 2,590,646
November	1,116,299	$3.69	$ 4,124,367	1,032,944	$0.94	$ 970,134	872,190	$2.24	$ 1,950,353	$ 2,920,487
December	1,098,307	$3.69	$ 4,056,954	1,053,584	$0.94	$ 989,759	889,331	$2.24	$ 1,989,549	$ 2,979,307
Total	13,936,136	$ 3.69	$ 51,463,908	13,214,067	$ 0.94	$ 12,413,057	10,809,788	$ 2.23	$ 24,122,876	$ 36,535,932

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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2020 Uniform Transmission Rates are applied against historical 2018 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	1,205,297	$ 3.7140	$ 4,476,473	1,153,566	$ 0.9400	$ 1,084,352	901,166	$ 2.2500	$ 2,027,624	$ 3,111,976
February	1,048,840	$ 3.7140	$ 3,895,392	1,030,873	$ 0.9400	$ 969,021	822,114	$ 2.2500	$ 1,849,757	$ 2,818,777
March	986,768	$ 3.7140	$ 3,664,856	967,427	$ 0.9400	$ 909,381	784,305	$ 2.2500	$ 1,764,686	$ 2,674,068
April	957,533	$ 3.7140	$ 3,556,278	956,276	$ 0.9400	$ 898,899	743,512	$ 2.2500	$ 1,672,902	$ 2,571,801
May	1,025,999	$ 3.7140	$ 3,810,560	1,053,423	$ 0.9400	$ 990,218	795,722	$ 2.2500	$ 1,790,375	$ 2,780,592
June	1,178,402	$ 3.7140	$ 4,376,585	1,173,104	$ 0.9400	$ 1,102,718	881,654	$ 2.2500	$ 1,983,722	$ 3,086,439
July	1,399,373	$ 3.7140	$ 5,197,271	1,330,500	$ 0.9400	$ 1,250,670	1,015,576	$ 2.2500	$ 2,285,046	$ 3,535,716
August	1,288,255	$ 3.7140	$ 4,784,579	1,254,008	$ 0.9400	$ 1,178,768	961,717	$ 2.2500	$ 2,163,863	$ 3,342,631
September	1,266,810	$ 3.7140	$ 4,704,932	1,253,835	$ 0.9400	$ 1,178,605	970,971	$ 2.2500	$ 2,184,685	$ 3,363,290
October	933,227	$ 3.7140	$ 3,466,005	912,969	$ 0.9400	$ 858,191	736,379	$ 2.2500	$ 1,656,853	$ 2,515,044
November	1,075,429	$ 3.7140	$ 3,994,143	1,027,475	$ 0.9400	$ 965,827	828,202	$ 2.2500	$ 1,863,455	$ 2,829,281
December	1,055,860	$ 3.7140	$ 3,921,464	1,049,576	$ 0.9400	$ 986,601	847,634	$ 2.2500	$ 1,907,177	$ 2,893,778
Total	13,421,793	$ 3.71	$ 49,848,539	13,163,032	$ 0.94	$ 12,373,250	10,288,952	$ 2.25	$ 23,150,142	$ 35,523,392

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	42,960	$ 3.2915	$ 141,404	6,642	$ 0.7877	$ 5,232	48,008	$ 1.9755	$ 94,840	$ 100,072
February	41,125	$ 3.2915	$ 135,362	5,890	$ 0.7877	$ 4,639	41,051	$ 1.9755	$ 81,096	$ 85,736
March	34,601	$ 3.2915	$ 113,888	742	$ 0.7877	$ 585	34,025	$ 1.9755	$ 67,216	$ 67,801
April	35,302	$ 3.2915	$ 116,196	730	$ 0.7877	$ 575	34,592	$ 1.9755	$ 68,336	$ 68,911
May	42,264	$ 3.2915	$ 139,111	4,057	$ 0.7877	$ 3,196	41,948	$ 1.9755	$ 82,868	$ 86,064
June	49,413	$ 3.2915	$ 162,642	5,542	$ 0.7877	$ 4,366	48,731	$ 1.9755	$ 96,268	$ 100,634
July	54,905	$ 3.2915	$ 180,720	6,468	$ 0.7877	$ 5,095	54,121	$ 1.9755	$ 106,916	$ 112,011
August	47,981	$ 3.2915	$ 157,930	3,898	$ 0.7877	$ 3,070	50,948	$ 1.9755	$ 100,648	$ 103,718
September	45,049	$ 3.2915	$ 148,277	3,805	$ 0.7877	$ 2,997	44,966	$ 1.9755	$ 88,830	$ 91,828
October	37,427	$ 3.2915	$ 123,191	3,784	$ 0.7877	$ 2,981	36,761	$ 1.9755	$ 72,621	$ 75,602
November	40,870	$ 3.2915	$ 134,525	5,469	$ 0.7877	$ 4,308	43,988	$ 1.9755	$ 86,898	$ 91,206
December	42,447	$ 3.2915	$ 139,713	4,008	$ 0.7877	$ 3,157	41,697	$ 1.9755	$ 82,372	$ 85,530
Total	514,343	$ 3.29	$ 1,692,959	51,035	$ 0.79	$ 40,201	520,836	$ 1.98	$ 1,028,912	$ 1,069,112

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	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2020 Uniform Transmission Rates are applied against historical 2018 transmission units.

Total												
	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	1,248,257	$ 3.70	4,617,877	1,160,208	$ 0.94	1,089,584	949,174	$ 2.24	2,122,463	$ 3,212,047
February	1,089,965	$ 3.70	4,030,754	1,036,763	$ 0.94	973,660	863,165	$ 2.24	1,930,853	$ 2,904,513
March	1,021,369	$ 3.70	3,778,744	968,169	$ 0.94	909,966	818,330	$ 2.24	1,831,903	$ 2,741,869
April	992,835	$ 3.70	3,672,473	957,006	$ 0.94	899,474	778,104	$ 2.24	1,741,238	$ 2,640,713
May	1,068,263	$ 3.70	3,949,672	1,057,480	$ 0.94	993,414	837,670	$ 2.24	1,873,243	$ 2,866,656
June	1,227,815	$ 3.70	4,539,227	1,178,646	$ 0.94	1,107,083	930,385	$ 2.24	2,079,990	$ 3,187,073
July	1,454,278	$ 3.70	5,377,991	1,336,968	$ 0.94	1,255,765	1,069,697	$ 2.24	2,391,962	$ 3,647,727
August	1,336,236	$ 3.70	4,942,509	1,257,906	$ 0.94	1,181,838	1,012,665	$ 2.24	2,264,511	$ 3,446,349
September	1,311,859	$ 3.70	4,853,209	1,257,640	$ 0.94	1,181,602	1,015,937	$ 2.24	2,273,515	$ 3,455,117
October	970,654	$ 3.70	3,589,196	916,753	$ 0.94	861,172	773,140	$ 2.24	1,729,474	$ 2,590,646
November	1,116,299	$ 3.70	4,128,668	1,032,944	$ 0.94	970,134	872,190	$ 2.24	1,950,353	$ 2,920,487
December	1,098,307	$ 3.70	4,061,177	1,053,584	$ 0.94	989,759	889,331	$ 2.24	1,989,549	$ 2,979,307
Total	13,936,136	$ 3.70	$ 51,541,498	13,214,067	$ 0.94	$ 12,413,451	10,809,788	$ 2.24	$ 24,179,054	$ 36,592,504

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2020 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 SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0073	2,395,815,582	0	17,489,454	34.3%	17,654,450	0.0074
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	752,378,557	0	5,116,174	10.0%	5,164,440	0.0069
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.7861	0	7,171,762	19,981,246	39.2%	20,169,750	2.8124
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.8928	0	1,580,852	4,573,089	9.0%	4,616,231	2.9201
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.2068	0	1,106,783	3,549,232	7.0%	3,582,715	3.2371
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0068	15,358,577	0	104,438	0.2%	105,424	0.0069
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0567	0	135	278	0.0%	280	2.0761
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0671	0	81,768	169,023	0.3%	170,617	2.0866

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 SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0053	2,395,815,582	0	12,697,823	33.5%	12,234,671	0.0051
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051	752,378,557	0	3,837,131	10.1%	3,697,172	0.0049
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0775	0	7,171,762	14,899,336	39.3%	14,355,884	2.0017
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2203	0	1,580,852	3,509,966	9.3%	3,381,940	2.1393
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5004	0	1,106,783	2,767,400	7.3%	2,666,460	2.4092
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051	15,358,577	0	78,329	0.2%	75,472	0.0049
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5434	0	135	208	0.0%	201	1.4871
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5756	0	81,768	128,834	0.3%	124,134	1.5181

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 %	Forecast Wholesale Billing	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0074	2,395,815,582	0	17,654,451	34.3%	17,681,067	**0.0074**
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0069	752,378,557	0	5,164,441	10.0%	5,172,227	**0.0069**
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.8124	0	7,171,762	20,169,752	39.2%	20,200,159	**2.8166**
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.9201	0	1,580,852	4,616,232	9.0%	4,623,191	**2.9245**
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.2371	0	1,106,783	3,582,716	7.0%	3,588,117	**3.2419**
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0069	15,358,577	0	105,424	0.2%	105,583	**0.0069**
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0761	0	135	280	0.0%	281	**2.0792**
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.0866	0	81,768	170,617	0.3%	170,874	**2.0897**

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 %	Forecast Wholesale Billing	Proposed RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0051	2,395,815,582	0	12,234,670	33.5%	12,253,615	**0.0051**
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049	752,378,557	0	3,697,172	10.1%	3,702,896	**0.0049**
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0017	0	7,171,762	14,355,883	39.3%	14,378,112	**2.0048**
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1393	0	1,580,852	3,381,940	9.3%	3,387,177	**2.1426**
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4092	0	1,106,783	2,666,459	7.3%	2,670,588	**2.4129**
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0049	15,358,577	0	75,472	0.2%	75,589	**0.0049**
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4871	0	135	201	0.0%	201	**1.4894**
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5181	0	81,768	124,134	0.3%	124,327	**1.5205**

RETAIL SERVICE CHARGES

1.0 INTRODUCTION

Retail service charges apply to the 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]

On February 14, 2019, the OEB issued a Decision and Order (EB-2015-0304) in the matter of energy retailer service charges effective May 1, 2019. In accordance with this decision, Hydro Ottawa implemented the new charges effective May 1, 2019 and will no longer charge the distributor-specific charges agreed to as part of the Approved Settlement Agreement.

Table 1 provides Hydro Ottawa's approved Retail Service Charges ("RSCs") for 2016 through 2019 and the newly approved generic rates effective May 1, 2019. As stated in the *Report of the Ontario Energy Board – Energy Retailer Services Charges*, "[t]he electricity RSCs will subsequently be adjusted annually commencing on January 1, 2020 based on the OEB's inflation factor."[2] Hydro Ottawa has used the current 2019 Board-approved rates as a placeholder for the 2020 Retail Service Charges outlined in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges.

[1] Approved Settlement Agreement, p. 44.
[2] EB-2015-0304 Report of the Ontario Energy Board, Energy Retailer Service Charges, November 29, 2018, p. 3.

Table 1 – Retail Service Charges ($)

	2016	2017	2018	2019	**May 1, 2019**
Standard Charge	117.00	122.00	129.00	135.00	100.00
Monthly Fixed Charge	24.00	25.00	26.00	27.00	40.00
Monthly Variable Charge	0.60	0.60	0.65	0.65	1.00
Distributor consolidated billing charge	0.35	0.35	0.40	0.40	0.60
Retailer consolidated billing credit	(0.35)	(0.35)	(0.40)	(0.40)	(0.60)
Service Transaction Requests, per request	0.30	0.30	0.30	0.35	0.50
Service Transaction Requests, per process	0.60	0.60	0.65	0.65	1.00

WHOLESALE MARKET SERVICE RATES AND CHARGES

On December 20, 2018, the OEB released Decision and Order EB-2018-0294 for updated Wholesale Market Service Rates ("WMSRs") and Charges effective January 1, 2019. Hydro Ottawa has incorporated the updated WMSRs in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1 Current and Proposed Tariff of Rates and Charges.

The WMSR is divided into two components: the Capacity Based Recovery ("CBR") Rate and the WMSR not including CBR. The current rate for WMSR not including CBR is $0.0030 per kWh for both Class A and Class B customers.

Per the OEB's Decision and Order EB-2018-0294, the CBR rate for Class B customers is $0.0004 per kWh. For Class A customers, the CBR costs are in proportion to the customer's contribution to peak demand. As a result, each customer has a unique rate. The application of these rates comply with the *Accounting Guidance on Capacity Based Recovery* issued by the OEB on July 25, 2016, and with the OEB Supplementary Decision and Order EB-2016-0193, issued on June 16, 2016, for the 2016 WMSR and CBR for Class A and Class B customers.

The Rural or Remote Rate Protection ("RRRP") charge of $0.0005 per kWh is uniform among all classes.

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

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]

The SMC has been incorporated into Hydro Ottawa's 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.

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.

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. For information on Retail Services Charges, please see Exhibit 8-4-1. All other service charges will remain at the 2019 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); and

x. ERF Administration Charge – With Account Set Up (One Time).

2.0 SUMMARY OF REVISED AND NEW SERVICE CHARGES

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

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

2 ## 3.0 REVISED SERVICE CHARGES

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

3.1 Dry Core Transformers

The Dry Core Transformer charge is applied to recover energy lost in the operation of a dry core transformer. A specific charge is calculated for each transformer size. As per the Approved Settlement Agreement, Hydro Ottawa will adjust the Dry Core charges on an annual basis to reflect any related changes in the Regulated Price Plan and Hydro One rates. The updated rates for 2020 are outlined in Attachment 8-10-A Proposed Tariff of Rates and Charges.

DRAFT - TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0046

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			$ 5.2079	$ 0.0869		$ 4.5731	
25 KVA 1 PH, 1.2kV BIL	150	900	$ 0.84	$ 7.90	$ 8.73	$ 0.73	$ 9.47
37.5 KVA 1 PH, 1.2kV BIL	200	1200	$ 1.12	$ 10.53	$ 11.65	$ 0.98	$ 12.63
50 KVA 1 PH, 1.2kV BIL	250	1600	$ 1.42	$ 13.25	$ 14.67	$ 1.25	$ 15.92
75 KVA 1 PH, 1.2kV BIL	350	1900	$ 1.90	$ 18.26	$ 20.16	$ 1.67	$ 21.82
100 KVA 1 PH, 1.2kV BIL	400	2600	$ 2.29	$ 21.23	$ 23.52	$ 2.01	$ 25.53
150 KVA 1 PH, 1.2kV BIL	525	3500	$ 3.03	$ 27.94	$ 30.96	$ 2.66	$ 33.62
167 KVA 1 PH, 1.2kV BIL	650	4400	$ 3.77	$ 34.65	$ 38.41	$ 3.31	$ 41.72
200 KVA 1 PH, 1.2kV BIL	696	4700	$ 4.03	$ 37.09	$ 41.12	$ 3.54	$ 44.66
225 KVA 1 PH, 1.2kV BIL	748	5050	$ 4.33	$ 39.86	$ 44.19	$ 3.80	$ 47.99
250 KVA 1 PH, 1.2kV BIL	800	5400	$ 4.63	$ 42.63	$ 47.26	$ 4.07	$ 51.32
*15 KVA 3 PH, 1.2kV BIL	125	650	$ 0.67	$ 6.50	$ 7.17	$ 0.59	$ 7.75
*45 KVA 3 PH, 1.2kV BIL	300	1800	$ 1.67	$ 15.80	$ 17.47	$ 1.47	$ 18.94
*75 KVA 3 PH, 1.2kV BIL	400	2400	$ 2.23	$ 21.06	$ 23.29	$ 1.96	$ 25.25
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	$ 3.29	$ 31.42	$ 34.71	$ 2.89	$ 37.60
*150 KVA 3 PH, 1.2kV BIL	700	4500	$ 3.99	$ 37.11	$ 41.10	$ 3.50	$ 44.60
*225 KVA 3 PH, 1.2kV BIL	900	5300	$ 4.99	$ 47.30	$ 52.29	$ 4.38	$ 56.68
*300 KVA 3 PH, 1.2kV BIL	1100	6300	$ 6.05	$ 57.66	$ 63.72	$ 5.32	$ 69.03
*500 KVA 3 PH, 95kV BIL	2400	7600	$ 11.49	$ 120.61	$ 132.11	$ 10.09	$ 142.20
*750 KVA 3 PH, 95kV BIL	3000	12000	$ 15.06	$ 152.88	$ 167.94	$ 13.23	$ 181.17
*1000 KVA 3 PH, 95kV BIL	3400	13000	$ 16.91	$ 172.76	$ 189.66	$ 14.84	$ 204.51
*1500 KVA 3 PH, 95kV BIL	4500	18000	$ 22.60	$ 229.32	$ 251.92	$ 19.84	$ 271.76
*2000 KVA 3 PH, 95kV BIL	5400	21000	$ 26.95	$ 274.68	$ 301.62	$ 23.66	$ 325.29
*2500 KVA 3 PH, 95kV BIL	6500	25000	$ 32.36	$ 330.39	$ 362.75	$ 28.42	$ 391.17
*3000 KVA 3PH, 95kV BIL	7700	29000	$ 38.16	$ 390.87	$ 429.03	$ 33.51	$ 462.54
*3750 KVA 3PH, 95kV BIL	9500	35000	$ 46.87	$ 481.58	$ 528.45	$ 41.15	$ 569.60
*5000 KVA 3PH, 95kV BIL	11000	39000	$ 53.84	$ 556.33	$ 610.17	$ 47.28	$ 657.45

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, 2019 RPP Tiered Pricing, WMRS Pricing to be effective January 1, 2019

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 customers. 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 – Current LV Charges (As of January 1, 2019)

Class	Per	LV Charge
Residential	kWh	$0.00006
General Service < 50 kW	kWh	$0.00006
General Service 50 to 1,499 kW	kW	$0.02417
General Service 1,500 to 4,999 kW	kW	$0.02583
Large Use (> 5000 kW)	kW	$0.02909
Unmetered Scattered Load	kWh	$0.00006
Sentinel Lighting	kW	$0.01795
Street Lighting	kW	$0.01833

2.0 PROPOSED LV CHARGES FOR 2020

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

The LV charge has been allocated to the customer classes based on the class percentage of Retail Transmission Connection dollars (using 2020 proposed rates), as shown in Table 2. Hydro Ottawa used its 2019 LV forecast of $434,000, excluding rate riders for LV, in the calculations of the LV charges for the customer classes shown in Table 2.

Table 2 – 2020 Calculation of LV Charge

	A	B	C	D	E	F
	2020 Retail Transmission Connection Rate ($) kWh/kW	2020 Charge Determinant (kWh or kW)	A * B Basis for Allocation	Allocation %	Allocated $	E / B 2020 Rate /kWh or kW
Residential	$0.0051	2,217,628,000	$11,309,903	31.92%	$138,515	$0.00006
General Service < 50 kW	$0.0049	699,744,000	$3,428,746	9.68%	$41,993	$0.00006
General Service 50 to 1,499 kW	$2.0048	6,711,579	$13,455,374	37.97%	$164,792	$0.02455
General Service 1,500 to 4,999 kW	$2.1426	2,001,525	$4,288,467	12.10%	$52,522	$0.02624
Large Use (> 5000 kW)	$2.4129	1,112,342	$2,683,970	7.57%	$32,871	$0.02955
Unmetered Scattered Load	$0.0049	16,827,000	$82,452	0.23%	$1,010	$0.00006
Sentinel Lighting	$1.4894	216	$322	0.00%	$4	$0.01824
Street Lighting	$1.5205	123,144	$187,240	0.53%	$2,293	$0.01862
TOTAL			$35,436,474		$434,000	

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluemtric 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*

	Customer and Load Forecast					Class Allocated Revenues			Fixed / Variable Splits [2]		Transformer Ownership Allowance [1] ($)	Distribution Rates					Revenue Reconciliation		
	Customer Class (From sheet 10. Load Forecast)	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design: Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Percentage to be entered as a fraction between 0 and 1: Fixed	Variable		Monthly Service Charge: Rate	No. of decimals	Volumetric Rate: Rate		No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership
1	Residential	kWh	312,786	2,217,628,000	-	$ 104,316,207	$ 104,316,207	$ -	100.00%	0.00%		$27.79	2	$0.0000	/kWh	4	###########	$ -	###########
2	GS < 50 kW	kWh	24,959	699,744,000	-	$ 23,307,114	$ 5,785,786	$ 17,521,328	24.82%	75.18%		$19.32		$0.0250	/kWh		$ 5,786,494.56	##############	$23,280,094.56
3	GS > 50 to 1,499 kW	kW	3,408	2,835,387,000	6,711,579	$ 40,149,638	$ 8,179,200	$ 31,970,438	20.37%	79.63%	$ 755,053	$200.00		$4.8760	/kW		$ 8,179,200.00	##############	$40,149,806.57
4	GS > 1,500 to 4,999 kW	kW	76	935,554,000	2,001,525	$ 12,518,830	$ 3,824,864	$ 8,693,966	30.55%	69.45%	$ 225,172	$4,193.93		$4.4562	/kW		$ 3,824,864.16	$ 8,919,195.7050	$12,518,888.30
5	Large Use	kW	11	615,195,000	1,112,342	$ 6,604,195	$ 2,010,534	$ 4,593,661	30.44%	69.56%	$ 125,138	$15,231.32		$4.2422	/kW		$ 2,010,534.24	$ 4,718,777.2324	$ 6,604,173.00
6	Street Lighting	kW	55,516	44,015,000	123,144	$ 1,387,141	$ 606,235	$ 780,906	43.70%	56.30%		$0.91		$6.3414	/kW		$ 606,234.72	$ 780,905.3616	$ 1,387,140.08
7	Sentinel Lighting	kW	39	48,000	216	$ 4,691	$ 1,484	$ 3,208	31.62%	68.38%		$3.17		$14.8502	/kW		$ 1,483.56	$ 3,207.6432	$ 4,691.20
8	Unmetered Scattered Load	kWh	3,669	16,827,000	-	$ 630,686	$ 223,895	$ 406,791	35.50%	64.50%		$5.09		$0.0242	/kWh		$ 224,102.52	$ 407,213.4000	$ 631,315.92
9	Standby Power	kW	2	-	4,800	$ 12,011	$ 3,483	$ 8,527	29.00%	71.00%		$145.13		$1.7766	/kW		$ 3,483.12	$ 8,527.6800	$ 12,010.80
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											Total Transformer Ownership Allowance	$ 1,105,363							
												Rates recover revenue requirement					**Total Distribution Revenues**		###########
																	Base Revenue Requirement		###########
																	Difference		-$ 34,516.69
																	% Difference		-0.018%

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 calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

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%

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

CURRENT AND PROPOSED TARIFF OF RATES AND CHARGES

Hydro Ottawa's approved 2019 tariff of rates and charges and proposed 2020 tariff of rates and charges are provided as Attachment 8-10-A.

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

Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2020 Cost of Service Filers)

Quick Link

Ontario Energy Board's 2020 Electricity Distribution Rates Webpage

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2019-0046
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-01-20
Rate-Setting Method	**Custom IR**
Please indicate the last Cost of Service Re-Basing Year	**2016**

Legend

Pale green cells represent input cells.

Ontario Energy Board

Tariff Schedule and Bill Impacts M

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

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used e separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a de or one unit of a semi-detached, duplex, triple or quadruplex house, with a residential zoning. Separately metered c within a town house complex or apartment building also qualify as residential customers. Class B consumers are c 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor’s Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Smart Metering Entity Charge - effective until December 31, 2022	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

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 p is less than, or is forecast to be less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/ 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

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

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to 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	$
Smart Metering Entity Charge - effective until December 31, 2022	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

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 tl forecast to be equal to or greater than, 50 kW but less than 1,500 kW. Class A and Class B consumers are define 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

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 tl forecast to be equal to or greater than, 1,500 kW but less than 5,000 kW. Class A and Class B consumers are def 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless requirec Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Ontario Energ as specified herein.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is fore equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/0 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th as specified herein.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cab packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed mar information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class I are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Otta 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 Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kWh
Low Voltage Service Rate	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kWh
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
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 c
for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require
Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th
Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the
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
by a distributor and that are not subject to Ontario Energy Board approval, such asthe Global Adjustment and the

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

Service Charge	$
General Service 50 TO 1,4999 kW customer	$/kW
General Service 1,500 TO 4,999 kW customer	$/kW
General Service Large User kW customer	$/kW

Ontario Energy Board

Tariff Schedule and Bill Impacts M

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
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 c
for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require
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Energy Board, or as specified herein.

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Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the M
RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedde
market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$
Distribution Volumetric Rate	$/kW
Low Voltage Service Rate	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2019) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2019 - Approved on an Interim Basis	$/kW
Rate Rider for Disposition of Global Adjustment Account (2019) - Applicable only for Non-RPP Customers - effective until December 31, 2019 - Approved on an Interim Basis	$/kWh
Retail Transmission Rate - Network Service Rate	$/kW
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Tariff Schedule and Bill Impacts M

MICROFIT AND MICRO-NET-METERING SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System
microFIT program and connected to the distributor's distribution system. Further servicing details are available in
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 Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
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 c
for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require
Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th
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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the
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, assessements or credits that are required by law t
by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

FIT SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app 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 c for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless require Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by th Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the 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, assessements or credits that are required by law t by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

Ontario Energy Board

Tariff Schedule and Bill Impacts M

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATIC

This classification applies to an electricity generation facility contracted under the Independent Electricity System
HCI, RESOP and Other Energy Resource programs and connected to the distributor's distribution system. Furthe
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 Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
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 c
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Energy Board, or as specified herein.

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by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Cod
the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be app
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 electri
made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the
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
by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the

Customer Administration

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

Non-Payment of Account

Ontario Energy Board

Tariff Schedule and Bill Impacts M

Late payment - per month	%	
Late payment - per annum	%	
Collection of account charge - no disconnection	$	
Disconnect/reconnect at meter - during regular hours	$	
Disconnect/reconnect at meter - after regular hours	$	
Disconnect/reconnect at pole - during regular hours	$	
Disconnect/reconnect at pole - after regular hours	$	

Other

Temporary service - install & remove - overhead - no transformer	$	
Temporary service - install & remove - underground - no transformer	$	
Temporary service - install & remove - overhead - with transformer	$	
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	
Dry core transformer distribution charge		Per
Energy resource facility administration charge - without account set up (one time)	$	
Energy resource facility administration charge - with account set up (one time)	$	

RETAIL SERVICE CHARGES (if applicable)

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$
Monthly fixed charge, per retailer	$
Monthly variable charge, per customer, per retailer	$/cust.
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.
Service Transaction Requests (STR)	
Request fee, per request, applied to the requesting party	$
Processing fee, per request, applied to the requesting party	$
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	$
More than twice a year, per request (plus incremental delivery costs)	$

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW
Total Loss Factor - Secondary Metered Customer > 5,000 kW
Total Loss Factor - Primary Metered Customer < 5,000 kW
Total Loss Factor - Primary Metered Customer > 5,000 kW

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Ontario Energy Board

Tariff Schedule and Bill Impacts Mo

(2020 Cost of Service Filers)

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

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2019	January 1, 2020
Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0030	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$/kWh	0.25	0.25

Time-of-Use RPP Prices

As of		May 1, 2019
Off-Peak	$/kWh	0.0650
Mid-Peak	$/kWh	0.0940
On-Peak	$/kWh	0.1340

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.57

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	36.86

Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	$	53.00	0.00%	53

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	100.00	1.20%	101.2
Monthly fixed charge, per retailer	$	40.00	1.20%	40.48
Monthly variable charge, per customer, per retailer	$/cust.	1.00	1.20%	1.01
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.60	1.20%	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	-0.60	1.20%	-0.61
Service Transaction Requests (STR)			1.20%	0
Request fee, per request, applied to the requesting party	$	0.50	1.20%	0.51
Processing fee, per request, applied to the requesting party	$	1.00	1.20%	1.01
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	$	4.00	1.20%	4.05
Notice of switch letter charge, per letter	$	2.00	0.00%	2

* inflation factor subject to change pending OEB approved inflation rate effective in 2020
** applicable only to LDCs in which the province-wide pole attachment charge applies
*** subject to change pending OEB order on miscellaneous service charges

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Ontario Energy Board

Tariff Schedule and Bill Impacts Model
(2020 Cost of Service Filers)

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0046

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	$	27.79
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$	1.33
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kWh	(0.0003)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Retail Transmission Rate - Network Service Rate	$/kWh	0.0074
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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0046

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.

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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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	19.32
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.025
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kWh	(0.0002)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	$/kWh	0.0069
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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0046

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
Distribution Volumetric Rate	$/kW	4.876
Low Voltage Service Rate	$/kW	0.02455
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kW	(0.0403)
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until December 31st, 2020	$/kW	(0.0247)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kW	0.2670
Retail Transmission Rate - Network Service Rate	$/kW	2.8166
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004
Rural or Remote Rate Protection Charge (RRRP)	$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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	$	4193.93
Distribution Volumetric Rate	$/kW	4.4562
Low Voltage Service Rate	$/kW	0.02624
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kW	(0.0719)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kW	0.3774
Retail Transmission Rate - Network Service Rate	$/kW	2.9245
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1426

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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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.

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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	$	15231.32
Distribution Volumetric Rate	$/kW	4.2422
Low Voltage Service Rate	$/kW	0.02955
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kW	(0.0863)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kW	0.2846
Retail Transmission Rate - Network Service Rate	$/kW	3.2419
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4129

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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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.

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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)	$	5.09
Distribution Volumetric Rate	$/kWh	0.0242
Low Voltage Service Rate	$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kWh	(0.0002)
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kWh	0.0020
Retail Transmission Rate - Network Service Rate	$/kWh	0.0069
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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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.

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

Service Charge	$	145.13
General Service 50 TO 1,4999 kW customer	$/kW	1.937
General Service 1,500 TO 4,999 kW customer	$/kW	1.7766
General Service Large User kW customer	$/kW	1.9716

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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)	$	3.17
Distribution Volumetric Rate	$/kW	14.8502
Low Voltage Service Rate	$/kW	0.01824
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kW	(0.0563)
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kW	1.6267
Retail Transmission Rate - Network Service Rate	$/kW	2.0792
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4894

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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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, assessements 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)	$	0.91
Distribution Volumetric Rate	$/kW	6.3414
Low Voltage Service Rate	$/kW	0.01862
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31st, 2020	$/kW	(0.0609)
Rate Rider for RSVA - Power - Global Adjustment - effective until December 31st, 2020	$/kWh	0.0019
Rate Rider for Group 2 Accounts - effective until December 31st, 2020	$/kW	0.7941
Retail Transmission Rate - Network Service Rate	$/kW	2.0897
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5205

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	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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EB-2019-0046

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, assessements 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	$	129

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Effective and Implementation Date January 1, 2020

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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.

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It should be noted that this schedule does not list any charges, assessements 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	$	281

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

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.

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Customer Administration

Account certificate	$	15
Duplicate invoices for previous billing	$	15
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	$	104
Credit reference/credit check (plus credit agency costs)	$	15
Unprocessed payment charge (plus bank charges)	$	15
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30

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TARIFF OF RATES AND CHARGES

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		EB-2019-0046
Disconnect/reconnect at meter - regular hours (under account administration - new account)	$	65
Disconnect/reconnect at meter - after regular hours (under account administration - new account)	$	185
Interval meter - field reading	$	378
High bill investigation - if billing is correct	$	232

Non-Payment of Account

Late payment - per month	%	1.5
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	$	30
Disconnect/reconnect at meter - during regular hours	$	65
Disconnect/reconnect at meter - after regular hours	$	185
Disconnect/reconnect at pole - during regular hours	$	185
Disconnect/reconnect at pole - after regular hours	$	415

Other

Temporary service - install & remove - overhead - no transformer	$	866
Temporary service - install & remove - underground - no transformer	$	1256
Temporary service - install & remove - overhead - with transformer	$	3087
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	53
Dry core transformer distribution charge		Per Attached Table
Energy resource facility administration charge - without account set up (one time)	$	138
Energy resource facility administration charge - with account set up (one time)	$	168

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	$	101.2
Monthly fixed charge, per retailer	$	40.48
Monthly variable charge, per customer, per retailer	$/cust.	1.01
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	-0.61
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.51
Processing fee, per request, applied to the requesting party	$	1.01
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		

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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)	$	4.05

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
(2020 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		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	2,000		CONSUMPTION	
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		CONSUMPTION	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		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	640		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	800		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	1,000		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0335	1.0335	15,000		CONSUMPTION	
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	$ 0.78	2.8%	$ 1.68	5.6%	$ 1.60	4.0%	$ 1.68	1.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 4.05	5.9%	$ 6.65	9.3%	$ 6.44	6.7%	$ 6.77	2.4%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 18.75	4.3%	$ 101.04	22.4%	$ 98.93	14.3%	$ 111.80	1.5%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 1,182.00	7.8%	$ 4,036.78	27.7%	$ 3,921.78	14.3%	$ 4,431.61	2.2%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 2,871.00	6.2%	$ 12,376.70	28.1%	$ 11,983.70	13.8%	$ 13,541.58	2.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	$ 1.12	6.9%	$ 1.69	10.0%	$ 1.64	7.2%	$ 1.85	2.6%
STANDBY POWER SERVICE CLASSIFICATION -									
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 0.62	6.8%	$ 0.72	7.8%	$ 0.71	6.6%	$ 0.80	3.7%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 0.95	13.4%	$ 1.39	19.7%	$ 1.36	12.7%	$ 1.53	5.7%
FIT SERVICE CLASSIFICATION -									
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 3.58	14.0%	$ 3.86	14.6%	$ 3.83	13.0%	$ 4.02	7.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.37	5.0%	$ 2.14	7.3%	$ 2.08	5.5%	$ 2.18	2.2%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 0.51	1.8%	$ 1.47	4.9%	$ 1.39	3.4%	$ 1.46	1.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ (0.57)	-1.9%	$ 0.63	2.0%	$ 0.53	1.2%	$ 0.55	0.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 2.15	4.9%	$ 3.45	7.6%	$ 3.35	5.8%	$ 3.51	2.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 28.75	7.4%	$ 48.25	13.1%	$ 46.70	8.5%	$ 49.03	2.5%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 93.75	6.7%	$ 365.25	27.0%	$ 354.70	13.8%	$ 400.81	2.0%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 1,891.20	8.7%	$ 5,615.69	27.9%	$ 5,431.69	13.4%	$ 6,137.81	2.8%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 3,828.00	6.8%	$ 15,035.60	28.6%	$ 14,511.60	13.2%	$ 16,398.11	2.5%

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	$ 24.29	1	$ 24.29	27.7900	1	$ 27.79	$ 3.50	14.41%
Distribution Volumetric Rate	$ 0.01	750	$ 4.05	-	750	$ -	$ (4.05)	-100.00%
Fixed Rate Riders	$ -	1	$ -	1.3300	1	$ 1.33	$ 1.33	
Volumetric Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 28.34**			**$ 29.12**	**$ 0.78**	**2.75%**
Line Losses on Cost of Power	$ 0.0824	25	$ 2.07	0.0824	25	$ 2.07	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	750	$ (1.13)	(0.0003)	750	$ (0.23)	$ 0.90	-80.00%
CBR Class B Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	-	750	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	750	$ 0.05	$ 0.00006	750	$ 0.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 29.90**			**$ 31.58**	**$ 1.68**	**5.62%**
RTSR - Network	$ 0.0073	775	$ 5.66	$ 0.0074	775	$ 5.74	$ 0.08	1.37%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0053	775	$ 4.11	$ 0.0051	775	$ 3.95	$ (0.16)	-3.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 39.67**			**$ 41.27**	**$ 1.60**	**4.04%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	775	$ 2.79	$ 0.0036	775	$ 2.79	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	775	$ 0.39	$ 0.0005	775	$ 0.39	$ -	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	$ 0.1340	135	$ 18.09	$ 0.1340	135	$ 18.09	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 104.86**			**$ 106.46**	**$ 1.60**	**1.53%**
HST	13%		$ 13.63	13%		$ 13.84	$ 0.21	1.53%
8% Rebate	8%		$ (8.39)	8%		$ (8.52)	$ (0.13)	
Total Bill on TOU			**$ 110.10**			**$ 111.78**	**$ 1.68**	**1.53%**

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	$ 19.07	1	$ 19.07	19.3200	1	$ 19.32	$ 0.25	1.31%
Distribution Volumetric Rate	$ 0.02	2000	$ 49.20	0.0250	2000	$ 50.00	$ 0.80	1.63%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	0.0015	2000	$ 3.00	$ 3.00	
Sub-Total A (excluding pass through)			**$ 68.27**			**$ 72.32**	**$ 4.05**	**5.93%**
Line Losses on Cost of Power	$ 0.0824	67	$ 5.52	0.0824	67	$ 5.52	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	2,000	$ (3.00)	(0.0002)	2,000	$ (0.40)	$ 2.60	-86.67%
CBR Class B Rate Riders	$ -	2,000	$ -	-	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	-	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	2,000	$ 0.12	$ 0.00006	2,000	$ 0.12	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 71.48**			**$ 78.13**	**$ 6.65**	**9.30%**
RTSR - Network	$ 0.0068	2,067	$ 14.06	$ 0.0069	2,067	$ 14.26	$ 0.21	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0051	2,067	$ 10.54	$ 0.0049	2,067	$ 10.13	$ (0.41)	-3.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 96.07**			**$ 102.52**	**$ 6.44**	**6.71%**
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)	$ 0.0005	2,067	$ 1.03	$ 0.0005	2,067	$ 1.03	$ -	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	$ 0.1340	360	$ 48.24	$ 0.1340	360	$ 48.24	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 269.50**			**$ 275.94**	**$ 6.44**	**2.39%**
HST	13%		$ 35.03	13%		$ 35.87	$ 0.84	2.39%
8% Rebate	8%		$ (21.56)	8%		$ (22.08)	$ (0.52)	
Total Bill on TOU			**$ 282.97**			**$ 289.74**	**$ 6.77**	**2.39%**

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	200.0000	1	$ 200.00	$ -	0.00%
Distribution Volumetric Rate	$ 4.77	50	$ 238.40	4.8760	50	$ 243.80	$ 5.40	2.27%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	50	$ -	0.2670	50	$ 13.35	$ 13.35	
Sub-Total A (excluding pass through)			**$ 438.40**			**$ 457.15**	**$ 18.75**	**4.28%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.5885)	50	$ (29.43)	(0.0650)	50	$ (3.25)	$ 26.18	-88.95%
CBR Class B Rate Riders	$ -	50	$ -	-	50	$ -	$ -	
GA Rate Riders	$ 0.0008	51,000	$ 40.80	0.0019	51,000	$ 96.90	$ 56.10	137.50%
Low Voltage Service Charge	$ 0.02417	50	$ 1.21	$ 0.02455	50	$ 1.23	$ 0.02	1.57%
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)			**$ 450.98**			**$ 552.03**	**$ 101.04**	**22.41%**
RTSR - Network	$ 2.7861	50	$ 139.31	$ 2.8166	50	$ 140.83	$ 1.53	1.09%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0775	50	$ 103.88	$ 2.0048	50	$ 100.24	$ (3.64)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 694.16**			**$ 793.10**	**$ 98.93**	**14.25%**
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)	$ 0.0005	52,709	$ 26.35	$ 0.0005	52,709	$ 26.35	$ -	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			**$ 6,713.72**			**$ 6,812.66**	**$ 98.93**	**1.47%**
HST	13%		$ 872.78	13%		$ 885.65	$ 12.86	1.47%
Total Bill on Average IESO Wholesale Market Price			**$ 7,586.51**			**$ 7,698.30**	**$ 111.80**	**1.47%**

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	4,193.9300	1	$ 4,193.93	$ -	0.00%
Distribution Volumetric Rate	$ 4.36	2500	$ 10,902.00	4.4562	2500	$ 11,140.50	$ 238.50	2.19%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	2500	$ -	0.3774	2500	$ 943.50	$ 943.50	
Sub-Total A (excluding pass through)			**$ 15,095.93**			**$ 16,277.93**	**$ 1,182.00**	**7.83%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.6513)	2,500	$ (1,628.25)	(0.0719)	2,500	$ (179.75)	$ 1,448.50	-88.96%
CBR Class B Rate Riders	$ -	2,500	$ -	-	2,500	$ -	$ -	
GA Rate Riders	$ 0.0008	1,277,500	$ 1,022.00	0.0019	1,277,500	$ 2,427.25	$ 1,405.25	137.50%
Low Voltage Service Charge	$ 0.02583	2,500	$ 64.58	$ 0.02624	2,500	$ 65.60	$ 1.02	1.59%
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)			**$ 14,554.26**			**$ 18,591.03**	**$ 4,036.78**	**27.74%**
RTSR - Network	$ 2.8928	2,500	$ 7,232.00	$ 2.9245	2,500	$ 7,311.25	$ 79.25	1.10%
RTSR - Connection and/or Line and Transformation Connection	$ 2.2203	2,500	$ 5,550.75	$ 2.1426	2,500	$ 5,356.50	$ (194.25)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 27,337.01**			**$ 31,258.78**	**$ 3,921.78**	**14.35%**
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)	$ 0.0005	1,320,296	$ 660.15	$ 0.0005	1,320,296	$ 660.15	$ -	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			**$ 178,115.09**			**$ 182,036.86**	**$ 3,921.77**	**2.20%**
HST	13%		$ 23,154.96	13%		$ 23,664.79	$ 509.83	2.20%
Total Bill on Average IESO Wholesale Market Price			**$ 201,270.05**			**$ 205,701.65**	**$ 4,431.61**	**2.20%**

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	**15,231.3200**	**1**	**$ 15,231.32**	$ -	0.00%
Distribution Volumetric Rate	**$ 4.14**	7500	$ 31,080.00	**4.2422**	**7500**	**$ 31,816.50**	$ 736.50	2.37%
Fixed Rate Riders	**$ -**	1	$ -	**-**	**1**	**$ -**	$ -	
Volumetric Rate Riders	**$ -**	7500	$ -	**0.2846**	**7500**	**$ 2,134.50**	$ 2,134.50	
Sub-Total A (excluding pass through)			**$ 46,311.32**			**$ 49,182.32**	**$ 2,871.00**	**6.20%**
Line Losses on Cost of Power	**$ -**	-	$ -	**-**	**-**	**$ -**	$ -	
Total Deferral/Variance Account Rate Riders	**$ (0.7666)**	7,500	$ (5,749.50)	**(0.0863)**	**7,500**	**$ (647.25)**	$ 5,102.25	-88.74%
CBR Class B Rate Riders	**$ -**	7,500	$ -	**-**	**7,500**	**$ -**	$ -	
GA Rate Riders	**$ 0.0008**	4,000,000	$ 3,200.00	**0.0019**	**4,000,000**	**$ 7,600.00**	$ 4,400.00	137.50%
Low Voltage Service Charge	**$ 0.02909**	7,500	$ 218.18	**$ 0.02955**	**7,500**	**$ 221.63**	$ 3.45	1.58%
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)			**$ 43,980.00**			**$ 56,356.70**	**$ 12,376.70**	**28.14%**
RTSR - Network	**$ 3.2068**	7,500	$ 24,051.00	**$ 3.2419**	**7,500**	**$ 24,314.25**	$ 263.25	1.09%
RTSR - Connection and/or Line and Transformation Connection	**$ 2.5004**	7,500	$ 18,753.00	**$ 2.4129**	**7,500**	**$ 18,096.75**	$ (656.25)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 86,784.00**			**$ 98,767.70**	**$ 11,983.70**	**13.81%**
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)	**$ 0.0005**	4,024,800	$ 2,012.40	**$ 0.0005**	**4,024,800**	**$ 2,012.40**	$ -	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			**$ 546,416.41**			**$ 558,400.11**	**$ 11,983.70**	**2.19%**
HST	13%		$ 71,034.13	13%		$ 72,592.01	$ 1,557.88	2.19%
Total Bill on Average IESO Wholesale Market Price			**$ 617,450.54**			**$ 630,992.12**	**$ 13,541.58**	**2.19%**

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	$ 5.00	1	$ 5.00	5.0900	1	$ 5.09	$ 0.09	1.80%
Distribution Volumetric Rate	$ 0.02	470	$ 11.28	0.0242	470	$ 11.37	$ 0.09	0.83%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	470	$ -	0.0020	470	$ 0.94	$ 0.94	
Sub-Total A (excluding pass through)			**$ 16.28**			**$ 17.40**	**$ 1.12**	**6.90%**
Line Losses on Cost of Power	$ 0.0824	16	$ 1.30	0.0824	16	$ 1.30	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0014)	470	$ (0.66)	(0.0002)	470	$ (0.09)	$ 0.56	-85.71%
CBR Class B Rate Riders	$ -	470	$ -	-	470	$ -	$ -	
GA Rate Riders	$ -	470	$ -	-	470	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	470	$ 0.03	$ 0.00006	470	$ 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)			**$ 16.95**			**$ 18.63**	**$ 1.69**	**9.96%**
RTSR - Network	$ 0.0068	486	$ 3.30	$ 0.0069	486	$ 3.35	$ 0.05	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0051	486	$ 2.48	$ 0.0049	486	$ 2.38	$ (0.10)	-3.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 22.73**			**$ 24.37**	**$ 1.64**	**7.21%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	486	$ 1.75	$ 0.0036	486	$ 1.75	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	486	$ 0.24	$ 0.0005	486	$ 0.24	$ -	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	$ 0.1340	85	$ 11.34	$ 0.1340	85	$ 11.34	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 63.67**			**$ 65.31**	**$ 1.64**	**2.57%**
HST	13%		$ 8.28	13%		$ 8.49	$ 0.21	2.57%
Total Bill on TOU			**$ 71.95**			**$ 73.80**	**$ 1.85**	**2.57%**

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	$ 3.28	1	$ 3.28	3.1700	1	$ 3.17	$ (0.11)	-3.35%
Distribution Volumetric Rate	$ 14.66	0.4	$ 5.86	14.8502	0.4	$ 5.94	$ 0.08	1.32%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	0.4	$ -	1.6267	0.4	$ 0.65	$ 0.65	
Sub-Total A (excluding pass through)			**$ 9.14**			**$ 9.76**	**$ 0.62**	**6.76%**
Line Losses on Cost of Power	$ 0.0824	3	$ 0.26	0.0824	3	$ 0.26	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.3108)	0	$ (0.12)	(0.0563)	0	$ (0.02)	$ 0.10	-81.89%
CBR Class B Rate Riders	$ -	0	$ -	-	0	$ -	$ -	
GA Rate Riders	$ -	94	$ -	-	94	$ -	$ -	
Low Voltage Service Charge	$ 0.01795	0	$ 0.01	$ 0.01824	0	$ 0.01	$ 0.00	1.62%
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)			**$ 9.28**			**$ 10.00**	**$ 0.72**	**7.75%**
RTSR - Network	$ 2.0567	0	$ 0.82	$ 2.0792	0	$ 0.83	$ 0.01	1.09%
RTSR - Connection and/or Line and Transformation Connection	$ 1.5434	0	$ 0.62	$ 1.4894	0	$ 0.60	$ (0.02)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 10.72**			**$ 11.43**	**$ 0.71**	**6.60%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	97	$ 0.35	$ 0.0036	97	$ 0.35	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	97	$ 0.05	$ 0.0005	97	$ 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	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	$ 0.1340	17	$ 2.27	$ 0.1340	17	$ 2.27	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 19.11**			**$ 19.82**	**$ 0.71**	**3.70%**
HST	13%		$ 2.48	13%		$ 2.58	$ 0.09	3.70%
Total Bill on TOU			**$ 21.60**			**$ 22.40**	**$ 0.80**	**3.70%**

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	**$ 0.89**	1	$ 0.89	**0.9100**	**1**	**$ 0.91**	$ 0.02	2.25%
Distribution Volumetric Rate	**$ 6.21**	1	$ 6.21	**6.3414**	**1**	**$ 6.34**	$ 0.14	2.19%
Fixed Rate Riders	**$ -**	1	$ -	**-**	**1**	**$ -**	$ -	
Volumetric Rate Riders	**$ -**	1	$ -	**0.7941**	**1**	**$ 0.79**	$ 0.79	
Sub-Total A (excluding pass through)			**$ 7.10**			**$ 8.05**	**$ 0.95**	**13.39%**
Line Losses on Cost of Power	**$ 0.0824**	5	$ 0.41	**0.0824**	**5**	**$ 0.41**	$ -	0.00%
Total Deferral/Variance Account Rate Riders	**$ (0.4984)**	1	$ (0.50)	**(0.0609)**	**1**	**$ (0.06)**	$ 0.44	-87.78%
CBR Class B Rate Riders	**$ -**	1	$ -	**-**	**1**	**$ -**	$ -	
GA Rate Riders	**$ -**	150	$ -	**-**	**150**	**$ -**	$ -	
Low Voltage Service Charge	**$ 0.01833**	1	$ 0.02	**$ 0.01862**	**1**	**$ 0.02**	$ 0.00	1.58%
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)			**$ 7.03**			**$ 8.42**	**$ 1.39**	**19.75%**
RTSR - Network	**$ 2.0671**	1	$ 2.07	**$ 2.0897**	**1**	**$ 2.09**	$ 0.02	1.09%
RTSR - Connection and/or Line and Transformation Connection	**$ 1.5756**	1	$ 1.58	**$ 1.5205**	**1**	**$ 1.52**	$ (0.06)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 10.67**			**$ 12.03**	**$ 1.36**	**12.70%**
Wholesale Market Service Charge (WMSC)	**$ 0.0036**	155	$ 0.56	**$ 0.0036**	**155**	**$ 0.56**	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	**$ 0.0005**	155	$ 0.08	**$ 0.0005**	**155**	**$ 0.08**	$ -	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	**$ 0.1340**	27	$ 3.62	**$ 0.1340**	**27**	**$ 3.62**	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 23.91**			**$ 25.27**	**$ 1.36**	**5.67%**
HST	13%		$ 3.11	13%		$ 3.28	$ 0.18	5.67%
Total Bill on TOU			**$ 27.02**			**$ 28.55**	**$ 1.53**	**5.67%**

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	$ 24.29	1	$ 24.29	27.7900	1	$ 27.79	$ 3.50	14.41%
Distribution Volumetric Rate	$ 0.01	232	$ 1.25	-	232	$ -	$ (1.25)	-100.00%
Fixed Rate Riders	$ -	1	$ -	1.3300	1	$ 1.33	$ 1.33	
Volumetric Rate Riders	$ -	232	$ -	-	232	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 25.54**			**$ 29.12**	**$ 3.58**	**14.00%**
Line Losses on Cost of Power	$ 0.0824	8	$ 0.64	0.0824	8	$ 0.64	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	232	$ (0.35)	(0.0003)	232	$ (0.07)	$ 0.28	-80.00%
CBR Class B Rate Riders	$ -	232	$ -	-	232	$ -	$ -	
GA Rate Riders	$ -	232	$ -	-	232	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	232	$ 0.01	$ 0.00006	232	$ 0.01	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 26.42**			**$ 30.27**	**$ 3.86**	**14.59%**
RTSR - Network	$ 0.0073	240	$ 1.75	$ 0.0074	240	$ 1.77	$ 0.02	1.37%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0053	240	$ 1.27	$ 0.0051	240	$ 1.22	$ (0.05)	-3.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 29.44**			**$ 33.27**	**$ 3.83**	**13.02%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	240	$ 0.86	$ 0.0036	240	$ 0.86	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	240	$ 0.12	$ 0.0005	240	$ 0.12	$ -	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	$ 0.1340	42	$ 5.60	$ 0.1340	42	$ 5.60	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 49.78**			**$ 53.61**	**$ 3.83**	**7.70%**
HST	13%		$ 6.47	13%		$ 6.97	$ 0.50	7.70%
8% Rebate	8%		$ (3.98)	8%		$ (4.29)	$ (0.31)	
Total Bill on TOU			**$ 52.27**			**$ 56.29**	**$ 4.02**	**7.70%**

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	$ 24.29	1	$ 24.29	27.7900	1	$ 27.79	$ 3.50	14.41%
Distribution Volumetric Rate	$ 0.01	640	$ 3.46	-	640	$ -	$ (3.46)	-100.00%
Fixed Rate Riders	$ -	1	$ -	1.3300	1	$ 1.33	$ 1.33	
Volumetric Rate Riders	$ -	640	$ -	-	640	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 27.75**			**$ 29.12**	**$ 1.37**	**4.95%**
Line Losses on Cost of Power	$ 0.0824	21	$ 1.77	0.0824	21	$ 1.77	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	640	$ (0.96)	(0.0003)	640	$ (0.19)	$ 0.77	-80.00%
CBR Class B Rate Riders	$ -	640	$ -	-	640	$ -	$ -	
GA Rate Riders	$ -	640	$ -	-	640	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	640	$ 0.04	$ 0.00006	640	$ 0.04	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 29.16**			**$ 31.30**	**$ 2.14**	**7.35%**
RTSR - Network	$ 0.0073	661	$ 4.83	$ 0.0074	661	$ 4.89	$ 0.07	1.37%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0053	661	$ 3.51	$ 0.0051	661	$ 3.37	$ (0.13)	-3.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 37.49**			**$ 39.57**	**$ 2.08**	**5.54%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	661	$ 2.38	$ 0.0036	661	$ 2.38	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	661	$ 0.33	$ 0.0005	661	$ 0.33	$ -	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	$ 0.1340	115	$ 15.44	$ 0.1340	115	$ 15.44	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 93.16**			**$ 95.24**	**$ 2.08**	**2.23%**
HST	13%		$ 12.11	13%		$ 12.38	$ 0.27	2.23%
8% Rebate	8%		$ (7.45)	8%		$ (7.62)	$ (0.17)	
Total Bill on TOU			**$ 97.82**			**$ 100.00**	**$ 2.18**	**2.23%**

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	$ 24.29	1	$ 24.29	27.7900	1	$ 27.79	$ 3.50	14.41%
Distribution Volumetric Rate	$ 0.01	800	$ 4.32	-	800	$ -	$ (4.32)	-100.00%
Fixed Rate Riders	$ -	1	$ -	1.3300	1	$ 1.33	$ 1.33	
Volumetric Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 28.61**			**$ 29.12**	**$ 0.51**	**1.78%**
Line Losses on Cost of Power	$ 0.0824	27	$ 2.21	0.0824	27	$ 2.21	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	800	$ (1.20)	(0.0003)	800	$ (0.24)	$ 0.96	-80.00%
CBR Class B Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
GA Rate Riders	$ -	800	$ -	-	800	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	800	$ 0.05	$ 0.00006	800	$ 0.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 30.23**			**$ 31.70**	**$ 1.47**	**4.86%**
RTSR - Network	$ 0.0073	827	$ 6.04	$ 0.0074	827	$ 6.12	$ 0.08	1.37%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0053	827	$ 4.38	$ 0.0051	827	$ 4.22	$ (0.17)	-3.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 40.65**			**$ 42.04**	**$ 1.39**	**3.41%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	827	$ 2.98	$ 0.0036	827	$ 2.98	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0005	827	$ 0.41	$ 0.0005	827	$ 0.41	$ -	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	$ 0.1340	144	$ 19.30	$ 0.1340	144	$ 19.30	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 110.17**			**$ 111.56**	**$ 1.39**	**1.26%**
HST	13%		$ 14.32	13%		$ 14.50	$ 0.18	1.26%
8% Rebate	8%		$ (8.81)	8%		$ (8.92)	$ (0.11)	
Total Bill on TOU			**$ 115.68**			**$ 117.14**	**$ 1.46**	**1.26%**

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	$ 24.29	1	$ 24.29	27.7900	1	$ 27.79	$ 3.50	14.41%
Distribution Volumetric Rate	$ 0.01	1000	$ 5.40	-	1000	$ -	$ (5.40)	-100.00%
Fixed Rate Riders	$ -	1	$ -	1.3300	1	$ 1.33	$ 1.33	
Volumetric Rate Riders	$ -	1000	$ -	-	1000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 29.69**			**$ 29.12**	**$ (0.57)**	**-1.92%**
Line Losses on Cost of Power	$ 0.0824	34	$ 2.76	0.0824	34	$ 2.76	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	1,000	$ (1.50)	(0.0003)	1,000	$ (0.30)	$ 1.20	-80.00%
CBR Class B Rate Riders	$ -	1,000	$ -	-	1,000	$ -	$ -	
GA Rate Riders	$ -	1,000	$ -	-	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	1,000	$ 0.06	$ 0.00006	1,000	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 31.58**			**$ 32.21**	**$ 0.63**	**2.00%**
RTSR - Network	$ 0.0073	1,034	$ 7.54	$ 0.0074	1,034	$ 7.65	$ 0.10	1.37%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0053	1,034	$ 5.48	$ 0.0051	1,034	$ 5.27	$ (0.21)	-3.77%
Sub-Total C - Delivery (including Sub-Total B)			**$ 44.60**			**$ 45.13**	**$ 0.53**	**1.18%**
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)	$ 0.0005	1,034	$ 0.52	$ 0.0005	1,034	$ 0.52	$ -	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	$ 0.1340	180	$ 24.12	$ 0.1340	180	$ 24.12	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 131.44**			**$ 131.96**	**$ 0.53**	**0.40%**
HST	13%		$ 17.09	13%		$ 17.16	$ 0.07	0.40%
8% Rebate	8%		$ (10.52)	8%		$ (10.56)	$ (0.04)	
Total Bill on TOU			**$ 138.01**			**$ 138.56**	**$ 0.55**	**0.40%**

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	$ 19.07	1	$ 19.07	19.3200	1	$ 19.32	$ 0.25	1.31%
Distribution Volumetric Rate	$ 0.02	1000	$ 24.60	0.0250	1000	$ 25.00	$ 0.40	1.63%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	1000	$ -	0.0015	1000	$ 1.50	$ 1.50	
Sub-Total A (excluding pass through)			**$ 43.67**			**$ 45.82**	**$ 2.15**	**4.92%**
Line Losses on Cost of Power	$ 0.0824	34	$ 2.76	0.0824	34	$ 2.76	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ (0.0015)	1,000	$ (1.50)	(0.0002)	1,000	$ (0.20)	$ 1.30	-86.67%
CBR Class B Rate Riders	$ -	1,000	$ -	-	1,000	$ -	$ -	
GA Rate Riders	$ -	1,000	$ -	-	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	1,000	$ 0.06	$ 0.00006	1,000	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 45.56**			**$ 49.01**	**$ 3.45**	**7.57%**
RTSR - Network	$ 0.0068	1,034	$ 7.03	$ 0.0069	1,034	$ 7.13	$ 0.10	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0051	1,034	$ 5.27	$ 0.0049	1,034	$ 5.06	$ (0.21)	-3.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 57.86**			**$ 61.20**	**$ 3.35**	**5.78%**
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)	$ 0.0005	1,034	$ 0.52	$ 0.0005	1,034	$ 0.52	$ -	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	$ 0.1340	180	$ 24.12	$ 0.1340	180	$ 24.12	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 144.69**			**$ 148.04**	**$ 3.35**	**2.31%**
HST	13%		$ 18.81	13%		$ 19.25	$ 0.44	2.31%
8% Rebate	8%		$ (11.58)	8%		$ (11.84)	$ (0.27)	
Total Bill on TOU			**$ 151.93**			**$ 155.44**	**$ 3.51**	**2.31%**

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	$ 19.07	1	$ 19.07	19.3200	1	$ 19.32	$ 0.25	1.31%
Distribution Volumetric Rate	$ 0.02	15000	$ 369.00	0.0250	15000	$ 375.00	$ 6.00	1.63%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	15000	$ -	0.0015	15000	$ 22.50	$ 22.50	
Sub-Total A (excluding pass through)			**$ 388.07**			**$ 416.82**	**$ 28.75**	**7.41%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.0015)	15,000	$ (22.50)	(0.0002)	15,000	$ (3.00)	$ 19.50	-86.67%
CBR Class B Rate Riders	$ -	15,000	$ -	-	15,000	$ -	$ -	
GA Rate Riders	$ -	15,000	$ -	-	15,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00006	15,000	$ 0.90	$ 0.00006	15,000	$ 0.90	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	0.5700	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)			**$ 367.04**			**$ 415.29**	**$ 48.25**	**13.15%**
RTSR - Network	$ 0.0068	15,503	$ 105.42	$ 0.0069	15,503	$ 106.97	$ 1.55	1.47%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0051	15,503	$ 79.06	$ 0.0049	15,503	$ 75.96	$ (3.10)	-3.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 551.52**			**$ 598.22**	**$ 46.70**	**8.47%**
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)	$ 0.0005	15,503	$ 7.75	$ 0.0005	15,503	$ 7.75	$ -	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	$ 0.1340	2,790	$ 373.92	$ 0.1340	2,790	$ 373.92	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 1,891.96**			**$ 1,938.66**	**$ 46.70**	**2.47%**
HST	13%		$ 245.95	13%		$ 252.03	$ 6.07	2.47%
8% Rebate	8%		$ (151.36)	8%		$ (155.09)	$ (3.74)	
Total Bill on TOU			**$ 1,986.56**			**$ 2,035.59**	**$ 49.03**	**2.47%**

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	200.0000	1	$ 200.00	$ -	0.00%
Distribution Volumetric Rate	$ 4.77	250	$ 1,192.00	4.8760	250	$ 1,219.00	$ 27.00	2.27%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	250	$ -	0.2670	250	$ 66.75	$ 66.75	
Sub-Total A (excluding pass through)			**$ 1,392.00**			**$ 1,485.75**	**$ 93.75**	**6.73%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.5885)	250	$ (147.13)	(0.0650)	250	$ (16.25)	$ 130.88	-88.95%
CBR Class B Rate Riders	$ -	250	$ -	-	250	$ -	$ -	
GA Rate Riders	$ 0.0008	127,750	$ 102.20	0.0019	127,750	$ 242.73	$ 140.53	137.50%
Low Voltage Service Charge	$ 0.02417	250	$ 6.04	$ 0.02455	250	$ 6.14	$ 0.09	1.57%
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)			**$ 1,353.12**			**$ 1,718.36**	**$ 365.25**	**26.99%**
RTSR - Network	$ 2.7861	250	$ 696.53	$ 2.8166	250	$ 704.15	$ 7.63	1.09%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0775	250	$ 519.38	$ 2.0048	250	$ 501.20	$ (18.18)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,569.02**			**$ 2,923.71**	**$ 354.70**	**13.81%**
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)	$ 0.0005	132,030	$ 66.01	$ 0.0005	132,030	$ 66.01	$ -	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			**$ 17,647.05**			**$ 18,001.75**	**$ 354.70**	**2.01%**
HST	13%		$ 2,294.12	13%		$ 2,340.23	$ 46.11	2.01%
Total Bill on Average IESO Wholesale Market Price			**$ 19,941.17**			**$ 20,341.97**	**$ 400.81**	**2.01%**

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	**4,193.9300**	**1**	**$ 4,193.93**	$ -	0.00%
Distribution Volumetric Rate	**$ 4.36**	4000	$ 17,443.20	**4.4562**	**4000**	**$ 17,824.80**	$ 381.60	2.19%
Fixed Rate Riders	**$ -**	1	$ -	**-**	**1**	**$ -**	$ -	
Volumetric Rate Riders	**$ -**	4000	$ -	**0.3774**	**4000**	**$ 1,509.60**	$ 1,509.60	
Sub-Total A (excluding pass through)			**$ 21,637.13**			**$ 23,528.33**	**$ 1,891.20**	**8.74%**
Line Losses on Cost of Power	**$ -**	-	$ -	**-**	**-**	**$ -**	$ -	
Total Deferral/Variance Account Rate Riders	**$ (0.6513)**	4,000	$ (2,605.20)	**(0.0719)**	**4,000**	**$ (287.60)**	$ 2,317.60	-88.96%
CBR Class B Rate Riders	**$ -**	4,000	$ -	**-**	**4,000**	**$ -**	$ -	
GA Rate Riders	**$ 0.0008**	1,277,500	$ 1,022.00	**0.0019**	**1,277,500**	**$ 2,427.25**	$ 1,405.25	137.50%
Low Voltage Service Charge	**$ 0.02583**	4,000	$ 103.32	**$ 0.02624**	**4,000**	**$ 104.96**	$ 1.64	1.59%
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)			**$ 20,157.25**			**$ 25,772.94**	**$ 5,615.69**	**27.86%**
RTSR - Network	**$ 2.8928**	4,000	$ 11,571.20	**$ 2.9245**	**4,000**	**$ 11,698.00**	$ 126.80	1.10%
RTSR - Connection and/or Line and Transformation Connection	**$ 2.2203**	4,000	$ 8,881.20	**$ 2.1426**	**4,000**	**$ 8,570.40**	$ (310.80)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 40,609.65**			**$ 46,041.34**	**$ 5,431.69**	**13.38%**
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)	**$ 0.0005**	1,320,296	$ 660.15	**$ 0.0005**	**1,320,296**	**$ 660.15**	$ -	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			**$ 191,387.73**			**$ 196,819.42**	**$ 5,431.69**	**2.84%**
HST	13%		$ 24,880.41	13%		$ 25,586.52	$ 706.12	2.84%
Total Bill on Average IESO Wholesale Market Price			**$ 216,268.14**			**$ 222,405.95**	**$ 6,137.81**	**2.84%**

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	15,231.3200	1	$ 15,231.32	$ -	0.00%
Distribution Volumetric Rate	$ 4.14	10000	$ 41,440.00	4.2422	10000	$ 42,422.00	$ 982.00	2.37%
Fixed Rate Riders	$ -	1	$ -	-	1	$ -	$ -	
Volumetric Rate Riders	$ -	10000	$ -	0.2846	10000	$ 2,846.00	$ 2,846.00	
Sub-Total A (excluding pass through)			**$ 56,671.32**			**$ 60,499.32**	**$ 3,828.00**	**6.75%**
Line Losses on Cost of Power	$ -	-	$ -	-	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ (0.7666)	10,000	$ (7,666.00)	(0.0863)	10,000	$ (863.00)	$ 6,803.00	-88.74%
CBR Class B Rate Riders	$ -	10,000	$ -	-	10,000	$ -	$ -	
GA Rate Riders	$ 0.0008	4,000,000	$ 3,200.00	0.0019	4,000,000	$ 7,600.00	$ 4,400.00	137.50%
Low Voltage Service Charge	$ 0.02909	10,000	$ 290.90	$ 0.02955	10,000	$ 295.50	$ 4.60	1.58%
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)			**$ 52,496.22**			**$ 67,531.82**	**$ 15,035.60**	**28.64%**
RTSR - Network	$ 3.2068	10,000	$ 32,068.00	$ 3.2419	10,000	$ 32,419.00	$ 351.00	1.09%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5004	10,000	$ 25,004.00	$ 2.4129	10,000	$ 24,129.00	$ (875.00)	-3.50%
Sub-Total C - Delivery (including Sub-Total B)			**$ 109,568.22**			**$ 124,079.82**	**$ 14,511.60**	**13.24%**
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)	$ 0.0005	4,024,800	$ 2,012.40	$ 0.0005	4,024,800	$ 2,012.40	$ -	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			**$ 569,200.63**			**$ 583,712.23**	**$ 14,511.60**	**2.55%**
HST	13%		$ 73,996.08	13%		$ 75,882.59	$ 1,886.51	2.55%
Total Bill on Average IESO Wholesale Market Price			**$ 643,196.71**			**$ 659,594.82**	**$ 16,398.11**	**2.55%**

REVENUE PER RATE CLASS UNDER CURRENT AND PROPOSED RATES

1.0 INTRODUCTION

Table 1 below provides detailed calculations of revenue per rate class under 2015 rates, and a reconciliation of rate class revenue at 2015 rates and other revenue to total revenue requirement.

The revenue deficiency/sufficiency is determined by calculating what the revenue would have been using 2015 rates and the forecasted 2020 load and customer numbers. Rather than updating for 2020 rates, Hydro Ottawa continues to compile the analysis in this manner in order to provide a stable base for comparison to its Custom IR Application.

Please see Attachment 8-11-A for the rate class revenue reconciliation.

Table 1 – Revenue per Rate Class and Reconciliation to 2020 Revenue Requirement[1]

Rate Class	Average # Customers/ Connections	2020 Consumption		2015 Rates		Revenues at 2015 Rates (000)	Transformer Allowance Credit (000)	Difference (000)
		MWh	kW	Monthly Service Charge	Volumetric Rate (kWh/kW)			
Residential	312,786	2,217,628		$ 9.67	$ 0.0234	$ 88,188		$ 88,188
General Service < 50 kW	24,959	699,744		$ 16.72	$ 0.0210	$ 19,702		$ 19,702
General Service 50 to 1,499 kW	3,409	2,835,387	6,711,579	$ 260.82	$ 3.5691	$ 34,620	$ 755	$ 33,865
General Service 1,500 to 4,999 kW	76	935,554	2,001,525	$ 4,193.93	$ 3.4887	$ 10,808	$ 225	$ 10,582
Large Use	11	615,195	1,112,342	$ 15,231.32	$ 3.3129	$ 5,696	$ 125	$ 5,570
Unmetered Scattered Load	3,669	16,827		$ 4.43	$ 0.0219	$ 564		$ 564
Standby Power	2		4,800	$ 122.41	$ 1.4985	$ 10		$ 10
Sentinel Lighting	39	48	216	$ 2.62	$ 10.0361	$ 3		$ 3
Street Lighting	55,516	44,015	123,144	$ 0.57	$ 3.9997	$ 872		$ 872
Revenue						$ 160,464	$ 1,105	$ 159,358

2020 Other Revenue	$ 11,614
Total Revenue with 2015 rates	$ 170,972
2020 Revenue Requirement	$ 200,544
2020 Revenue Deficiency	**$ 29,572**

[1] Totals may not match due to rounding.

BILL IMPACT INFORMATION

1.0 INTRODUCTION

This schedule describes bill impacts for typical customers in each rate class arising from Hydro Ottawa's revenue requirement adjusted for cost allocation.

Details of the impacts of the proposed rates are provided in the Tariff Schedule and Bill Impacts Model, which is provided as Attachment 8-10-A. The bill impacts illustrate individual and combined impacts of the distribution component of the rate transmission and network charges, and the total bill impact, as based upon the typical consumption level used for each rate class.

Please note that on Tab 20 of Attachment 8-10-A, under table 1, there is a presentation issue with the kW value shown for the Sentinel Lighting Service Classification. The kW value is shown as 0; however, the actual value is 0.4. The model is presenting a rounded number.

Table 1 provides a summary of bill impacts per rate class, including the total change in monthly bill, which is expressed in both monetary and percentage terms. Please note that additional bill impacts are provided in Attachment 8-10-A which are not shown in the summary table.

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Table 1 – Summary of Rate Impacts

Rate Class		2019 Approved	2020 Proposed
Residential (800 kWh)	Distribution Charge	$28.61	$29.12
	Change in Distribution Charge		$0.51
	% Distribution Increase		1.78%
	% Increase of Total Bill - No VA		-0.81%
	% Increase of Total Bill		1.26%
Residential (750 kWh)	Distribution Charge	$28.34	$29.12
	Change in Distribution Charge		$0.78
	% Distribution Increase		2.75%
	% Increase of Total Bill - No VA		-0.59%
	% Increase of Total Bill		1.53%
Residential (640 kWh)	Distribution Charge	$27.75	$29.12
	Change in Distribution Charge		$1.37
	% Distribution Increase		4.95%
	% Increase of Total Bill - No VA		-0.02%
	% Increase of Total Bill		2.23%
Residential (232 kWh)	Distribution Charge	$25.54	$29.12
	Change in Distribution Charge		$3.58
	% Distribution Increase		14.00%
	% Increase of Total Bill - No VA		4.44%
	% Increase of Total Bill		7.70%
General Service < 50 kW (2,000 kWh)	Distribution Charge	$68.27	$72.32
	Change in Distribution Charge		$4.05
	% Distribution Increase		5.93%
	% Increase of Total Bill - No VA		0.31%
	% Increase of Total Bill		2.39%
General Service 50 to 1,499 kW (250 kW)	Distribution Charge	$1,392.00	$1,485.75
	Change in Distribution Charge		$93.75
	% Distribution Increase		6.73%
	% Increase of Total Bill - No VA		0.09%
	% Increase of Total Bill		2.01%
General Service 1,500 to 4,999	Distribution Charge	$15,095.93	$16,277.93
	Change in Distribution Charge		$1,182.00

kW (2,500 kW)	% Distribution Increase		7.83%
	% Increase of Total Bill - No VA		0.07%
	% Increase of Total Bill		2.20%
Large Use (7,500 kW)	Distribution Charge	$46,311.32	$49,182.32
	Change in Distribution Charge		$2,871.00
	% Distribution Increase		6.20%
	% Increase of Total Bill - No VA		0.06%
	% Increase of Total Bill		2.19%
Sentinel Lighting (0.4 kW)	Distribution Charge	$9.14	$9.76
	Change in Distribution Charge		$0.62
	% Distribution Increase		6.76%
	% Increase of Total Bill - No VA		-0.23%
	% Increase of Total Bill		3.70%
Street Lighting (1 kW)	Distribution Charge	$7.10	$8.05
	Change in Distribution Charge		$0.95
	% Distribution Increase		13.39%
	% Increase of Total Bill - No VA		0.51%
	% Increase of Total Bill		6.33%
Unmetered Scattered Load (470 kWh)	Distribution Charge	$16.28	$17.40
	Change in Distribution Charge		$1.12
	% Distribution Increase		6.90%
	% Increase of Total Bill - No VA		0.21%
	% Increase of Total Bill		2.57%

CURRENT DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

This Exhibit provides a summary of currently held deferral and variance accounts ("DVAs"), as of December 31, 2018. A continuity schedule for current DVAs can be found in Attachment 9-1-A 2020 DVA Workform.

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

2.0 DETAILS OF DVAs

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

Table 1 – Group 1 DVAs

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

Table 2 – Group 2 DVAs

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

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

2.1 DVAs Effective January 1, 2016

As part of the Approved Settlement Agreement, Hydro Ottawa established a number of new DVAs effective January 1, 2016. This section provides a summary of those accounts. Each of the accounts is recorded into a Sub-Account of 1508.

2.1.1 Y Factor Variance Account

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

The New Facilities were put into service in May 2019. Per the Approved Settlement Agreement, once a facility is placed into service revenue requirement can be recorded

into the Y Factor Account and Hydro Ottawa can apply for a rate rider. As part of this Application, Hydro Ottawa is requesting a New Facilities rate rider for the revenue requirement for 2019 and 2020.

Table 3 provides the revenue requirement impact of the New Facilities, capped by the Y factor amount of $66 million. The $66 million revenue requirement impact is utilizing the preliminary New Facilities costs to allocate costs for the purposes of depreciation and taxes. Per OEB guidance, any impact of Bill C-97 will be recorded into a Sub-Account of 1592. Please see section 2.2.2 of this Exhibit for further details. Per the Settlement Agreement, 2019 and 2020 revenue requirement with be trued-up for final costs.

Table 3 – New Facility Revenue Requirement[1]

	2019 $000	2020 $000
Opening Gross Asset Balance	0	66,000
Additions	66,000	00
Closing Gross Asset Balance	66,000	66,000
Opening Accumulated Depreciation	0	1,196
Current Year Depreciation	1,145	1,711
Closing Accumulated Depreciation	1,145	2,856
Net Asset Balance	64,855	63,144
Rate Base (Average Net CCRA)	32,428	64,000
Net Income for PILS	1,165	2,298
Add Depreciation	1,145	1,711
Deduct CCA	(1,716)	(3,291)
Net Income For Tax Purposes	593	719
Tax rate	26.5%	26.5%
PILS	157	191
PILS Grossed-up	214	259
Depreciation	1,145	1,711
Short Term Interest[2]	37	72
Long-Term Interest	671	1,323
ROE	1,164	2,298
PILS Grossed-up	214	159
Total Revenue Requirement	3,231	5,665

The Y Factor Account is also intended to capture the Existing Facilities' revenue requirement when they have been taken out of service. Per the Approved Settlement Agreement, the Existing Facilities will be removed from rate base in the same calendar year as the New Administrative Building is placed in service or when the Existing

[1] Totals may not match due to rounding.
[2] Hydro Ottawa used approved yearly Cost of Capital parameters (please see Exhibit 5-1-1).

Facilities are sold, whichever occurs first. The Existing Facilities remained in service in 2018.

2.1.2 New Facilities Deferral Account

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

No amounts were reported in the New Facilities Account in 2016, 2017, or 2018. The balance as at December 31, 2018 was therefore zero.

2.1.3 Gains/Losses from Sale of Existing Facilities Deferral Account

One hundred percent of the after-tax gain/loss from the sale of land and buildings of the Existing Facilities will be captured in this Account. The Existing Facilities remained in service in 2018. As a result, no amounts have been recorded into this account.

2.1.4 Gains and Loss on Disposal of Fixed Assets Variance Account

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

Balances related to this account can be viewed in the completed continuity schedule, Attachment 9-1-A 2020 DVA Workform.

2.1.5 Earnings Sharing Mechanism ("ESM") Variance Account

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

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

Balances related to this account can be viewed in the completed continuity schedule, Attachment 9-1-A 2020 DVA Workform. Please see Table 4 for the calculation of the amounts recorded.

Table 4 – ESM Calculation[3]

	2016 $000	2017 $000
Net Income (per RRR)	33,483	36,114
Deduct previous years LRAM[4]	(1,042)	(1,081)
Add current year LRAM[5]	551	935
PILS Grossed-up on CDM Adjustments[6]	177	53
Net Income after Adjustments	33,169	36,020
Deemed Equity (per RRR)	341,540	357,578
ESM Achieved ROE	9.71%	10.07%
Deemed ROE	9.19%	9.19%
% Return Above Deemed	0.52%	0.88%
Earnings Above Regulated Return	1,782	3,159
50% of Earnings above Regulated Return	891	1,580
PILS Grossed-up[7]	321	569
Ratepayers' Share of Overearning	**1,212**	**2,149**

Hydro Ottawa will record any required 2018 ESM amount into this account in 2019.

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.

[3] Totals may not match due to rounding. In addition, "current year" means 2016 for the purposes of the column with information for 2016, and 2017 for the purposes of the column with information for 2017.
[4] Previous years LRAM includes adjustment to any year not related to the current year.
[5] Current year LRAM includes adjustments in reporting years subsequent to the current year.
[6] Tax rate = 26.5%.
[7] Tax rate = 26.5%.

Hydro Ottawa recorded revenue requirement related to eligible projects in 2017 and 2018. No revenue requirement was recorded in 2016. Please see Table 5 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. Per OEB guidance, any impact of Bill C-97 will be recorded into a Sub-Account of 1592. Please see section 2.2.2 of this Exhibit for further details. In addition, please note that the amount in Table 5 does not equal what is shown in the completed continuity schedule, Attachment 9-1-A 2020 DVA Workform. An adjustment in 2019 will result in the amounts balancing at year end 2019. Hydro Ottawa is not seeking to clear this balance as part of this Application.

1 **Table 5 – CCRA Revenue Requirement Calculation[8]**

	2016 $	2017 $	2018 $
Opening Gross Asset Balance	0	0	706,500
Additions	0	706,500	2,675,789
Closing Gross Asset Balance	0	706,500	3,382,289
Opening Accumulated Depreciation	0	0	3,955
Current Year Depreciation	0	3,955	32,626
Closing Accumulated Depreciation	0	3,955	36,581
Net CCRA Asset Balance	0	702,545	3,345,709
Rate Base (Average Net CCRA)	0	351,273	2,024,127
Net Income for PILS	0	12,912	74,407
Add Depreciation	0	3,955	32,626
Deduct CCA	0	(17,663)	(101,337)
Net Income For Tax Purposes	0	(795)	5,696
Tax rate	26.5%	26.5%	26.5%
PILS	0	(211)	1,510
PILS Grossed-up	0	(287)	2,054
Depreciation	0	3,955	32,626
Short Term Interest[9]	0	304	1,749
Long-Term Interest[2]	0	7,052	41,362
ROE[2]	0	12,913	74,407
PILS Grossed-up	0	(287)	2,054
Total Revenue Requirement	0	23,936	152,197

2 **2.1.7 Revenue Requirement Differential Variance Account Related to Capital**
3 **Additions**

[8] Totals may not match due to rounding.
[9] Hydro Ottawa used approved yearly Cost of Capital parameters (please see Exhibit 5-1-1).

The purpose of this account is to track revenue requirement impacts, resulting from any underspending in Hydro Ottawa's three capital spending categories. Hydro Ottawa's capital spending categories are System Renewal/System Service, System Access, and General Plant. The account is computed and tracked on an annual basis and calculated on a cumulative basis. If overspending occurs, no amount will be recorded into this account.

For the years 2016 to 2018, Hydro Ottawa spent more than planned in each of the three spending categories. As a result, no amount has been recorded into this variance account.

2.1.8 Efficiency Adjustment Mechanism ("EAM") Deferral Account

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

2018 is the second year for which the EAM assessment was to be performed. Per the Approved Settlement Agreement, Hydro Ottawa is to calculate the efficiency adjustment based on the "current year ending point stretch factor." As such, Hydro Ottawa used the efficiency ranking as determined by the OEB for 2019 rates, released on August 23, 2018, when calculating the impact on its 2018 Revenue Requirement. Please see Table 6 for the EAM calculation.

Table 6 – EAM Calculation

	2017	2018
2014 Starting Point - Cohort 3	(0.30%)	(0.30%)
Ending Point - Cohort 4	(0.45%)	(0.45%)
% change	0.15%	0.15%
2017 Service Revenue Requirement	$182,069,831	$190,594,484
EAM	**$273,105**	**$285,892**

Hydro Ottawa will report any 2019 EAM as part of its next rate application.

2.1.9 Pole Attachment Charge Revenues Variance Account

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

2.1.10 Wireless Attachment Revenues Deferral Account

The Wireless Attachment Revenues Deferral Account was established to credit ratepayers with revenues earned from wireless attachments for the period 2016 to 2020. No revenue has been recorded into this account.

2.2 New DVA Accounts per OEB Decision and Order Effective after January 1, 2016

New DVA Accounts established by the OEB which were effective after January 1, 2016 and which were not part of the Approved Settlement Agreement are discussed in this section of the Application.

2.2.1 Retail Service Charges

On February 14, 2019, the OEB issued a Decision and Order (EB-2015-0304) directing electricity distributors to implement new Retail Service Charges. Any distributor which had discontinued the use of Account 1518 and Account 1548 were to establish a new 1508 Sub-Account to record the difference in the incremental revenue as a result of the Decision and Order.[10] As Hydro Ottawa had discontinued the use of Account 1518 and Account 1548, a new Sub-Account to 1508 has been established. In accordance with OEB direction, Hydro Ottawa started tracking the incremental revenue in this new Sub-Account effective May 1, 2019.

2.2.2 PILS Accelerated Investment Incentive

New federal legislation Bill C-97, enacted June 21, 2019, provides for accelerated capital cost allowance ("CCA") deductions for property acquired after November 20, 2018. The OEB released guidance on July 25, 2019 which instructs utilities to record 100% of the rule change in a Sub-Account of 1592 – PILs and Tax Variances – CCA Changes.[11]

Hydro Ottawa will record the impact of the legislative change for 2018 in 2019. Subsequent years will be recorded into their respective fiscal year until Hydro Ottawa's next cost-based effective rate order. Hydro Ottawa will propose treatment and clearance for the 1592 Sub-Account at its next rebasing application.

[10] EB-2015-0304, Decision and Order, Schedule B, p. 1.
[11] OEB Letter to All Rate-regulated Electricity and Natural Gas Utilities and Ontario Power Generation Inc. re: Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance, July 25, 2019.

3.0 CONTINUITY SCHEDULE

A complete continuity schedule for all DVAs, including Sub-Accounts, can be found in Attachment 9-1-A 2020 DVA Workform. Hydro Ottawa is using the DVA (Continuity Schedule) Workform Excel spreadsheet posted by the OEB on its website on July 15, 2019.

For more details on Hydro Ottawa's proposed disposition of Deferral and Variance Accounts, please see Exhibit 9-2-1.

4.0 CARRYING CHARGES

The interest rate used for the calculation of all carrying charges to applicable accounts is prescribed by the OEB and published quarterly on its website. Please see Table 7 for a summary of these interest rates up to Q3 2019. Hydro Ottawa confirms that it uses these interest rates, where applicable, as provided by the OEB.

Table 7 – Interest Rates for Carrying Charges on DVAs

Prescribed Interest Rate	
Period Used	**Approved for Deferral and Variance Accounts**
Q2 2019 to Q3 2019	2.18%
Q1 2019	2.45%
Q4 2018	2.17%
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%

5.0 RECONCILIATION OF CONTINUITY SCHEDULE VS. RRRs

The continuity schedule in Attachment 9-1-A 2020 DVA Workform only has immaterial differences in the account balances as of December 31, 2018 between the continuity schedule and 2.1.7 RRRs reported to the OEB.

Account 1588 and Account 1589 are different from the RRR balances, as the balances in the continuity schedule reflect true-ups in 2018 and 2019. Account 1580 (RSVA - Wholesale Market Service Charge) shows a variance to the RRRs of $226,000. This is the WSM - Sub-Account CBR Class B amount which is included in the RRR figure ($9.1M), but excluded from the RSVA - Wholesale Market Service Charge amount in the continuity schedule ($9.3M).

6.0 NEW DVAs AND SUB-ACCOUNTS

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

7.0 ADJUSTMENTS TO DVAs

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

8.0 ENERGY SALES AND COST OF POWER EXPENSE BALANCES

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

The totals for energy sales and cost of power do not net to zero on the audited financial statements due to International Financial Reporting Standards ("IFRS") 14 net movement adjustments (see Table 9 below). Totals for energy sales and cost of power are reconciled to the audited financial statements in Table 8. Table 10 presents energy sales and cost of power sales per the USofA.

Table 8 – Energy Sales and Cost of Power per Audited Financial Statements

	2018 ($000)
Total Energy Sales	(857,383)
Total Cost of Power	864,442
Net Energy Sales and Cost of Power	**7,059**

Table 9 – Energy Sales and Cost of Power Reconciliation to Audited Financial Statements[12]

	2018 ($)
Total Energy Sales as per Audited Financial Statements	(857,382,585)
RSVA - General Energy Sales	3,207,780
RSVA – Wholesale Market Service Charge – Net Movement	1,523,480
RSVA – Retail Transmission Connection Charge – Net Movement	617,376
LV Variance Account – Net Movement	85,363
IFRS Regulatory Balance Adjustment (IFRS 14)	(967,947)
Total Energy Sales After Net Movement Adjustments	(852,916,534)
Total Cost of Power as per Audited Financial Statements	864,442,255
RSVA – Power (excluding Global Adjustment) – Net Movement	(736,537)
RSVA – Retail Transmission Network Charge – Net Movement	(104,806)
IFRS Regulatory Balance Adjustment (IFRS 14)	(10,684,378)
Total Cost of Power After Net Movement Adjustments	852,916,534
Net Energy Sales and Cost of Power	**-**

[12] Totals may not match due to rounding.

Table 10 – Cost of Power and Energy Sales[13]

Account and Description	2018 ($)
4006 Residential Energy Sales	(197,848,344)
4020 Energy Sales to Large Users	(103,882,727)
4025 Street Lighting Energy Sales	(3,751,464)
4030 Sentinel Lighting Energy Sales	0
4035 General Energy Sales	(429,535,068)
4050 Revenue Adjustment	0
4062 Billed – WMS	(27,902,917)
4066 Billed – NW	(49,963,599)
4068 Billed – CN	(37,527,239)
4075 Billed – LV	(350,336)
4076 Billed – Smart Metering Entity Charge	(2,154,840)
Total Energy Sales	**(852,916,534)**
4705 Power Purchased	735,017,602
4708 Charges – WMS	27,902,917
4714 Charges – NW	49,963,599
4716 Charges – CN	37,527,239
4750 Charges – LV	350,336
4751 Charges – Smart Metering Entity Charge	2,154,840
Total Cost of Power	**852,916,534**
Net Energy Sales and Cost of Power	**-**

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.

[13] Totals may not match due to rounding.

An interval class customer's unbilled estimate is based on metered hourly data. A 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.

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

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

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

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

Hydro Ottawa calculates and maintains RSVA GA for Class A and Class B separately in Sub-Accounts of Account 1589.

Ontario Energy Board

2020 Deferral/Variance Account Workform

Summary of Changes from the Prior Year

1 DVA balances from the RRR will be populated in the continuity schedules in tab 2a and 2b once the utility name is selected in tab 1 and the password is entered.

2 Questions have been added to tab 1.
a Depending on the responses selected in tab 1, the continuity schedule in tabs 2a and 2b will open to the appropriate year in which utilities are to start inputting DVA balances.
b Questions that were on tab 2a (regarding Class A customers), tab 6 and 6.2a (regarding year of last disposition for GA and CBR Class B) are moved to tab 1.

3 An option on whether an account is requested for disposition is added in column BU for Accounts 1588 and 1589 in tab 2a, and Accounts 1532 and 1555 (Stranded Meters) in tab 2b.

4 Account changes in tab 2b:
a Added Accounts 1508 (Pole Attachment, Retail Service Charge Incremental Revenue) and 1522 (primary, contra and interest accounts)
b Accounts that are no longer used are removed.

5 Table 3b in tab 6 is revised for the below. Table 3b pertains to consumption for customers that were Class A for the entire year or transition customers in the test year.
a Consumption is required on a total rate class basis instead of an individual customers basis.
b Forecast consumption is required for transition customers and full year Class A customers for use in the billing determinants in tabs 4 and 6.2, if applicable.

6 In tab 6.1a , the first table for Allocation of Total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers is modified. Utilities only need to input Non-RPP less WMP consumption, a applicable.

7 In tab 6.2a , the first table for Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers is modified. Utilities only need to input Non-RPP less WMP consumption, as applicab

8 If there were Class A customers and the rate rider for Account 1580 CBR Class B is calculated to be $0 for one or more rate classes, then the entire balance in the sub-account (including any portion allocated to transiti customers) will be transferred to Account 1580 WMS to be disposed.

Instructions

Tab	Tab Details	Step	Instructions
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	Complete the information sheet. Enter the utility name and password. DVA balances from the RRR will be populated in tabs 2a and 2b. Questions 1 to 4 Responses to these questions will open the DVA continuity schedule in tabs 2a and 2b to the appropriate year that DVA balances should first be inputted. Questions 5 to 6 If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. Tab 6.2 calculates the billing determinants for the Account 1580, sub-account CBR Class E if applicable, using information inputted in tabs 4 and 6. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as par general DVA rate rider
2a and 2b - Continuity Schedule	These tabs are the continuity schedules that show all the accounts and the accumulation of the balances a utility has. Tab 2a is for Group 1 DVAs. Tab 2b is for Group 2 DVAs.	2 2a 2b	Complete the DVA continuity schedule. a) For all Group 1 accounts, except Account 1595: The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that *For example, if in the 2019 rate application, DVA balances as at December 13, 2017 were approved for disposition, the continuity schedule will commence from 201 inputting the approved closing 2017 balances in the Adjustments column under 2017.* b) For all Account 1595 sub-accounts: Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2018, regardless of whether the account is b requested for disposition in the current application. The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data year the sub-account started to accumulate a balance (i.e. the vintage year). *For example, Account 1595 (2015) would accumulate a balance starting in 2015, when the relevant balances approved for disposition were first transferred into Acc (2015). Input the amount approved for disposition in the OEB Approved Disposition column.* Note that the DVA continuity schedule can currently start from 2013, if a utility has an Account 1595 with a vintage year prior to 2013, then a separate schedule sho provided starting from that vintage year. For Accounts 1588, 1589 and 1595, indicate whether disposition is requested in column BU. c) For all Group 2 accounts: The continuity schedule will open from the year the GL balance was last disposed. Start inputting approved ending balances in the Adjustment columns of that year *For example, if in the 2015 rebasing rate application, DVA balances as at December 13, 2013 were approved for disposition, the continuity schedule will commence 2013. Start by inputting the approved closing 2013 balances in the Adjustments column under 2013.* Enter the number of utility-specific 1508 sub-accounts that are approved for the utility in the textbox in cell B71. The DVA continuity schedule will generate the num utility-specific 1508 sub-accounts. Input the name and the balances of the sub-account(s). Indicate whether disposition is requested for various accounts in column BU Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation in tab 3, if necessary.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	3	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Complete the billing determinants table based on the load forecast. Note that columns O and P are generated when a utility indicates they have Class A customers Information in these columns are populated based on data from tab 6.

5 - Allocating Def-Var Balances	This tab allocates the DVA balances	5	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Accounts 1589 and 1580 CBR Class B will be determined after ta 6.2a have been completed.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers during the period the GA balance CBR Class B balance accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	6 7 8 9	This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated. Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If 6.1a will be generated. Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B b accumulated. If yes, tab 6.2a will be generated. Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR Class B balances accumulated. A be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data wil automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a. and 6.2a., respectively. Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customers in tabs 6.1a. and 6.2a. Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CB balances accumulated. balance accumulated. A table will be generated based on the number of rate classes. Complete the table accordingly for each rate class identified (i.e. the total Class A consumption in the rate class for each year; and a forecast of total Class A and B consumption for transition and full year Class A customers in the test year). This data will be used in the calculation of billing determinants for GA and CBR Class B applicable.
6.1a. - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the botto All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 7.
6.2 - CBR	This tab calculates the billing determinants for the CBR Class B rate rider, if applicable.	11	This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-accoun Class B balance accumulated. No input is required. The information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 7.
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	12	This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers i bottom table. Any transition customer who is allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider as calculated in tab 7. .
7 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	13	Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to b calculated on a kWh, kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly . If there are Class A customers, but a CBR Class B rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to trans customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.

Ontario Energy Board

2020 Deferral/Variance Account Workform

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2019-0046
Name of Contact and Title	Greg Van Dusen, Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 7472
Email Address	RegulatoryAffairs@HydroOttawa.com

Questions

To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

1) Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition — 2017
(e.g. If 2017 balances were approved for disposition in the 2019 rate application, select 2017)

2) Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition — 2017

3) Select the earliest vintage year in which there is a balance in Account 1595 — 2014
(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)

4) Select the earlier of i) the year in which Group 2 DVAs were last disposed and ii) the earliest year in which Group 2 DVAs started to accumulate	2014

To determine whether tabs 6 and 6.2 will be generated, answer the following questions

5) Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance was last disposed to the year requested for disposition) or the test year?	Yes
6) Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to the year requested for disposition) or the test year?	Yes

General Notes

Notes

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

White cells contain fixed values, automatically generated values or formulae.

Pale grey cell represent auto-populated RRR data

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Ontario Energy Board

2020 Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[1]	1580
Variance RSVA - Sub-account CBR Class A[2]	1580
Variance RSVA - Sub-account CBR Class B[3]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power and Dispatch Settlement Adjustment[4]	1588
RSVA - Global Adjustment[5]	1589
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	1595
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	1595
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	1595
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	1595
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	1595
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	1595
Not to be disposed of until a year after rate rider has expired and that balance has been verified	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 4	**1589**

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

Account Descriptions	2014 Opening Principal Amounts as of Jan-14	2014 Transactions Debit/(Credit) during 2014	2014 OEB-Approved Disposition during 2014	2014 Principal Adjustments[1] during 2014	2014 Closing Principal Balance as of Dec-14	2014 Opening Interest Amounts as of Jan-14	2014 Interest Jan-1 to Dec-31-14	2014 OEB-Approved Disposition during 2014	2014 Interest Adjustments[1] during 2014	2014 Closing Interest Amounts as of Dec-14
LV Variance Account	$0			$28,375	$28,375	$0			$364	$364
Smart Metering Entity Charge Variance Account	$0			$43,997	$43,997	$0			$1,572	$1,572
RSVA - Wholesale Market Service Charge[2]	$0			-$8,182,143	-$8,182,143	$0			$207,978	$207,978
Variance RSVA - Sub-account CBR Class A[3]	$0				$0	$0			$0	$0
Variance RSVA - Sub-account CBR Class B[3]	$0				$0	$0			$0	$0
RSVA - Retail Transmission Network Charge	$0			-$24,968	-$24,968	$0			-$28,959	-$28,959
RSVA - Retail Transmission Connection Charge	$0			-$1,524,181	-$1,524,181	$0			-$61,750	-$61,750
RSVA - Power and Dispatch Settlement Adjustment[4]	$0			-$1,166,410	-$1,166,410	$0			-$17,664	-$17,664
RSVA - Global Adjustment[5]	$0			$12,168,410	$12,168,410	$0			$7,678	$7,678
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0			$0	$0				$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	$0		-$631,762		-$631,762	$0		-$131,435		-$131,435
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$0				$0	$0				$0
Not to be disposed of until a year after rate rider has expired and that balance has been verified										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	$0		-$631,762	$0	-$631,762	$0		-$131,435	$0	-$131,435
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	$0		-$631,762	$0	-$631,762	$0		-$131,435	$0	-$131,435
RSVA - Global Adjustment 4	$0		$0	$12,168,410	$12,168,410	$0		$0	$7,678	$7,678

Account Descriptions	2015 Opening Principal Amounts as of Jan-15	2015 Transactions Debit/(Credit) during 2015	2015 OEB-Approved Disposition during 2015	2015 Principal Adjustments[1] during 2015	2015 Closing Principal Balance as of Dec-15	2015 Opening Interest Amounts as of Jan-15	2015 Interest Jan-1 to Dec-31-15	2015 OEB-Approved Disposition during 2015	2015 Interest Adjustments[1] during 2015	2015 Closing Interest Amounts as of Dec-15
LV Variance Account	$28,375	-$182,351			$210,372	$364	$1,764			$2,128
Smart Metering Entity Charge Variance Account	$43,997	-$10,518			$54,515	$1,572	$239			$1,811
RSVA - Wholesale Market Service Charge[2]	$0	-$8,182,143			-$8,182,143	$207,978	$204,164			$412,142
Variance RSVA - Sub-account CBR Class A[3]	$0	$66,431			$66,431	$0	$664			$664
Variance RSVA - Sub-account CBR Class B[3]	$0	$1,766,495			$1,766,495	$0	$5,968			$5,968
RSVA - Retail Transmission Network Charge	$-24,968	-$60,838			-$85,806	$-28,959	-$14,897	-$12,028		-$31,828
RSVA - Retail Transmission Connection Charge	$-1,524,181	-$1,159,555			-$2,683,736	$-61,750	-$51,703	-$38,154		-$75,299
RSVA - Power and Dispatch Settlement Adjustment[4]	$-1,166,410	$142,834			-$1,023,576	$-17,664	$-15,433	-$12,946		-$20,151
RSVA - Global Adjustment[5]	$12,168,410	-$6,159,515			$6,008,895	$7,678	$82,974			$90,652
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0	$111,120			$111,120	$0	$0			$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$631,762				-$631,762	-$131,435	-$9,527			-$140,962
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$0				$0	$0				$0
Not to be disposed of until a year after rate rider has expired and that balance has been verified										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	-$8,335,338	-$12,016,757	$0	$0	-$20,352,095	-$631,762	-$424,392	-$303,660	-$103,646	$0	$0	-$864,038
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	-$12,503,748	$43,997,431	$0	$0	$31,493,683	-$131,435	-$425,373	-$303,660	-$103,646	$0	$0	-$762,734
RSVA - Global Adjustment 4	$12,168,410	-$6,159,242	$0	$0	$6,009,168	$7,678	$82,974	$0	$0	$0	$0	$90,652

Account Descriptions	2016 Opening Principal Amounts as of Jan-16	2016 Transactions Debit/(Credit) during 2016	2016 OEB-Approved Disposition during 2016	2016 Principal Adjustments[1] during 2016	2016 Closing Principal Balance as of Dec-16	2016 Opening Interest Amounts as of Jan-16	2016 Interest Jan-1 to Dec-31-16	2016 OEB-Approved Disposition during 2016	2016 Interest Adjustments[1] during 2016	2016 Closing Interest Amounts as of Dec-16
LV Variance Account	$210,372	-$92,257	$18,231		$100,118	$2,128	$771	$719		$2,200
Smart Metering Entity Charge Variance Account	$54,515	$17,197	-$39,713		$32,000	$1,811	$532	$1,303		$40
RSVA - Wholesale Market Service Charge[2]	-$8,182,143		-$8,182,143		$0	$412,142	$12,314	$424,456		$0
Variance RSVA - Sub-account CBR Class A[3]	$66,431		$66,431		$0	$664	$664	$1,328		$0
Variance RSVA - Sub-account CBR Class B[3]	$1,766,495		$1,766,495		$0	$5,968	$16,767			$22,735
RSVA - Retail Transmission Network Charge	$-85,806	$-19,594	-$105,400		$0	$-31,828	$-1,033	-$32,861		$0
RSVA - Retail Transmission Connection Charge	$-2,683,736	$-12,154	-$2,695,890		$0	$-75,299	$-75,299	-$150,598		$0
RSVA - Power and Dispatch Settlement Adjustment[4]	$-1,023,576	$-17,664	-$1,041,240		$0	$-20,151	$-20,151	-$40,302		$0
RSVA - Global Adjustment[5]	$6,009,168	$1,166,410	$7,175,578		$0	$90,652	$90,652	$181,304		$0
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$111,120		$111,120		$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$631,762				-$631,762	-$140,962	$6,06	-$138,369		$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$0				$0	$0				$0
Not to be disposed of until a year after rate rider has expired and that balance has been verified										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	-$24,352,095	$6,345,234	$2,614,345		-$20,352,095	-$864,038	-$292,993	-$506,487	$0	-$679,544
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	-$30,571,263	$5,180,232	$2,614,345		-$31,937,150	-$1,054,690	-$383,645	-$688,791	$0	-$949,544
RSVA - Global Adjustment 4	$6,009,168	$1,166,410	$925,302		$6,250,276	$90,652	$90,652	$181,304	$0	$270,304

Account Descriptions	2017 Opening Principal Amounts as of Jan-17	2017 Transactions Debit/(Credit) during 2017	2017 OEB-Approved Disposition during 2017	2017 Principal Adjustments[1] during 2017	2017 Closing Principal Balance as of Dec-17	2017 Opening Interest Amounts as of Jan-17	2017 Interest Jan-1 to Dec-31-17	2017 OEB-Approved Disposition during 2017	2017 Interest Adjustments[1] during 2017	2017 Closing Interest Amounts as of Dec-17
LV Variance Account	$100,118	-$174,168	$102,35		-$176,395	$2,200	$1,250	$3,250		$0
Smart Metering Entity Charge Variance Account	$32,000	-$8,303	-$39,713		$63,410	$40	$1,511	$1,551		$0
RSVA - Wholesale Market Service Charge[2]	$0	-$12,547,178	-$12,547,178		$0	$0	-$51,414	-$51,414		$0
Variance RSVA - Sub-account CBR Class A[3]	$0	$0			$0	$1,328	$0	-$1,328		$0
Variance RSVA - Sub-account CBR Class B[3]	$22,735	$1,766,495			$1,789,230	$0	$22,233	$22,233		$25,543
RSVA - Retail Transmission Network Charge	$0	$-19,554	-$19,554		$0	$0	$-1,307	-$1,307		$0
RSVA - Retail Transmission Connection Charge	$0	$-12,455	-$12,455		$0	$0	$-3,110	-$3,110		$0
RSVA - Power and Dispatch Settlement Adjustment[4]	$0	$-1,166,410		$478,255	-$688,155	$0	$-8,453			-$8,453
RSVA - Global Adjustment[5]	$90,652	$-10,192,017		-$207,932	-$10,309,297	$181,304	$-19,111			$162,193
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$131,435	-$12,666	-$111,120		-$32,981	-$9,527	-$910	$2,239		-$8,221
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0	$10,649	-$127,352		$116,703	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$0	$71,149	$20,005		$51,144	$0	$1,233	-$24,205	$172	-$22,800
Disposition and Recovery/Refund of Regulatory Balances (2019)[6]	$0	$0	-$1,556,553		$1,556,553	$0	-$16,045	-$315,344		$299,299
Disposition and Recovery/Refund of Regulatory Balances (2020)[6]	$0	$0	-$1,647,582		$1,647,582	$0	-$26,491	-$520,401		$493,910
Not to be disposed of until a year after rate rider has expired and that balance has been verified										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	-$20,352,095	$8,345,234	$2,614,345	-$207,932	-$18,949,907	-$864,038	-$292,993	-$506,487	$0	-$679,544
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	-$31,571,263	$2,485,232	$2,614,345	-$207,932	-$31,780,508	-$1,054,690	-$312,104	-$506,487	$172	-$1,072,737
RSVA - Global Adjustment 4	$6,250,276	$-10,192,017	$2,188,610	$925,302	-$6,705,044	$90,652	-$65,920	$152,780	$0	-$123,188

Account Descriptions	2018 Opening Principal Amounts as of Jan-18	2018 Transactions Debit/(Credit) during 2018	2018 OEB-Approved Disposition during 2018	2018 Principal Adjustments[1] during 2018	2018 Closing Principal Balance as of Dec-18	2018 Opening Interest Amounts as of Jan-18	2018 Interest Jan-1 to Dec-31-18	2018 OEB-Approved Disposition during 2018	2018 Interest Adjustments[1] during 2018	2018 Closing Interest Amounts as of Dec-18
LV Variance Account	-$176,395	-$85,363	-$262,419		-$359,339	-$6,192	-$5,305	-$6,580		-$7,417
Smart Metering Entity Charge Variance Account	$63,410	-$8,935	-$38,084		-$34,541	$0	$1,399	-$5,404	-$1,559	-$5,559
RSVA - Wholesale Market Service Charge[2]	$0	$12,547,178	-$12,547,178		$0	-$51,414	-$51,414	-$102,828	-$102,828	-$102,828
Variance RSVA - Sub-account CBR Class A[3]	$0	$0			$0	$0	$0			$0
Variance RSVA - Sub-account CBR Class B[3]	$1,789,230		$1,789,230		$0	$25,543	$17,772	$25,543		$17,772
RSVA - Retail Transmission Network Charge	$0	$-19,759	-$19,759		$0	$-1,307	$-1,121	-$2,428		$0
RSVA - Retail Transmission Connection Charge	$0	$-12,544	-$12,544		$0	$-3,110	$-2,455	-$5,565		$0
RSVA - Power and Dispatch Settlement Adjustment[4]	-$688,155	-$207,932	-$1,013,970		$117,884	-$8,453	$-1,031	-$9,484		$0
RSVA - Global Adjustment[5]	-$10,309,297	$-10,192,017		$1,556,553	-$20,057,867	$162,193	$26,751	$70,721	$15,537	$133,760
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$32,981	$9,666	-$23,315		$0	-$8,221	-$910	$2,239		-$6,892
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$116,703	$127,352	-$116,703		$360,758	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$51,144	$71,149	$20,005		$102,298	$172	$2,660			$2,832
Disposition and Recovery/Refund of Regulatory Balances (2019)[6]	$1,556,553	$1,556,553			$3,113,106	$299,299	$29,331			$328,630
Disposition and Recovery/Refund of Regulatory Balances (2020)[6]	$1,647,582	$1,647,582			$3,295,165	$493,910	$49,365			$543,275
Not to be disposed of until a year after rate rider has expired and that balance has been verified										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	-$20,352,095	$8,345,234	$2,614,345	-$207,932	-$18,949,907	-$864,038	-$292,993	-$506,487	$0	-$679,544
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	-$30,661,392	$18,537,251	$3,792,750	-$207,932	-$31,495,821	-$1,026,231	-$319,744	-$506,487	$15,537	-$1,830,304
RSVA - Global Adjustment 4	-$20,057,867	$-10,192,017	$1,178,405	$1,348,621	-$29,779,708	$133,760	$26,751	$70,721	$15,537	$146,269

Account Descriptions	2019 Principal Dispositions during 2019 - Instructed by OEB	2019 Interest Dispositions during 2019 - Instructed by OEB	2019 Closing Principal Balances as of Dec 31-19 Adjusted for Dispositions during 2019	2019 Closing Interest Balances as of Dec 31-19 Adjusted for Dispositions during 2019
LV Variance Account	-$279,588	-$7,201	-$85,363	-$719
Smart Metering Entity Charge Variance Account	-$85,951	-$1,574	-$33,368	-$4,445
RSVA - Wholesale Market Service Charge[2]	-$12,547,178	-$102,828	-$1,368,000	-$102,828
Variance RSVA - Sub-account CBR Class A[3]	$0	$0	$0	$0
Variance RSVA - Sub-account CBR Class B[3]	$402,495	$10,041	-$161,416	-$11,775
RSVA - Retail Transmission Network Charge	$874,904	$104,806	$9,935	$9,935
RSVA - Retail Transmission Connection Charge	$1,112	$5,409	$9,882	$9,882
RSVA - Power and Dispatch Settlement Adjustment[4]	-$647,495	$5,394	-$1,453	-$1,453
RSVA - Global Adjustment[5]	$1,556,553	$299,299	$1,113,644	$328,630
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0			
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$6,892	$2,537	-$140,341	-$1,755
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$0	$0,868	$104,806	$1,310
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0	$0	$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0			
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$102,298	$2,832	$2,660	$33
Disposition and Recovery/Refund of Regulatory Balances (2019)[6]	$3,113,106	$328,630	$2,584	$32
Disposition and Recovery/Refund of Regulatory Balances (2020)[6]	$3,295,165	$543,275	$2,584	$32
Not to be disposed of until a year after rate rider has expired and that balance has been verified				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	$10,913,926	$7,056,690	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	$12,170,596	$12,554,670	$2,752,750	$2,627,233
RSVA - Global Adjustment 4	-$207,932	-$1,207,790	$2,752,750	$446,290

Account Descriptions	Projected Interest from Jan-1-2019 to December 31, 2019 on Dec 31-18 Balances adjusted for dispositions during 2019 (3)	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31-18 Balances adjusted for dispositions during 2019 (3)	Total Interest	Total Claim
LV Variance Account	-$1,919		-$2,635	-$87,817
Smart Metering Entity Charge Variance Account	-$8,825		-$11,255	-$34,613
RSVA - Wholesale Market Service Charge[2]	-$273,656	-$102,828	-$376,484	-$1,744,484
Variance RSVA - Sub-account CBR Class A[3]	$0	$0	$0	$0
Variance RSVA - Sub-account CBR Class B[3]	$3,152		$4,979	$46,116
RSVA - Retail Transmission Network Charge	$2,356		$1,187	$49,704[1]
RSVA - Retail Transmission Connection Charge	$2,353		$1,187	$49,704[1]
RSVA - Power and Dispatch Settlement Adjustment[4]	$-291		$-1,744	$-18,197
RSVA - Global Adjustment[5]	$32,926		$61,826	$1,175,390
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]			$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	$-351		$-2,106	$-143,447
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$262		$1,572	$106,378
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0		$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]				
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$7		$40	$2,872
Disposition and Recovery/Refund of Regulatory Balances (2019)[6]	$64,860		$64,892	$393,522
Disposition and Recovery/Refund of Regulatory Balances (2020)[6]	$98,955		$98,987	$642,262
Not to be disposed of until a year after rate rider has expired and that balance has been verified				
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	$-824,452	-$4,232,273	-$7,112,417	-$14,348,427
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	$-1,251,732	-$4,232,273	-$8,175,407	-$15,523,817
RSVA - Global Adjustment 4	$-338,346	-$2,776,444	$-70	$-938,152

Account Descriptions	2.1.7 RRR As of Dec 31-18	Variance RRR vs. DVA Balance (Principal + Interest)	
LV Variance Account	-$307,397	$0	
Smart Metering Entity Charge Variance Account	-$375,532	$0	
RSVA - Wholesale Market Service Charge[2]	-$1,641,656	-$102,828	Variance does not agree to RRR CBR balance in 2019. Please provide an explanation of the variance in tab 1. Appendix A
Variance RSVA - Sub-account CBR Class A[3]	$0	$0	
Variance RSVA - Sub-account CBR Class B[3]	$129,344	$0	
RSVA - Retail Transmission Network Charge	$47,517	$49,704[1]	
RSVA - Retail Transmission Connection Charge	$47,517	$49,704[1]	
RSVA - Power and Dispatch Settlement Adjustment[4]	-$16,744	$-18,197	
RSVA - Global Adjustment[5]	$1,046,760	$1,175,390	
Disposition and Recovery/Refund of Regulatory Balances (2013)[6]	$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2014)[6]	-$142,202	$-143,447	Please provide an explanation of the variance in tab 1. Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2015)[6]	$105,068	$106,378	Please provide an explanation of the variance in tab 1. Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2016)[6]	$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2017)[6]	$0	$0	
Disposition and Recovery/Refund of Regulatory Balances (2018)[6]	$2,839	$2,872	
Disposition and Recovery/Refund of Regulatory Balances (2019)[6]	$328,598	$393,522	
Disposition and Recovery/Refund of Regulatory Balances (2020)[6]	$543,275	$642,262	
Not to be disposed of until a year after rate rider has expired and that balance has been verified			
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	-$14,348,427	$6,236,010	Please provide an explanation of the variance in tab 1. Appendix A
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	-$15,395,187	$7,411,400	Please provide an explanation of the variance in tab 1. Appendix A
RSVA - Global Adjustment 4	-$938,152	$-711,94	

Ontario Energy Board

2020 Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

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

Identify and name each sub-account and complete the continuity schedule in the same manner as in the continuity schedule. Indicate whether the sub-account

Account Descriptions	Account Number	2014 Opening Principal Amounts as of Jan-1-14	2014 Transactions Debit/(Credit) during 2014	2014 OEB-Approved Dispositions during 2014	2014 Principal Adjustments[2] during 2014	2014 Closing Principal Balance as of Dec-31-14	2014 Opening Interest Amounts as of Jan-1-14	2014 Interest Jan-1 to Dec-31-14	2014 OEB-Approved Dispositions during 2014	2014 Interest Adjustments[2] during 2014	2014 Closing Interest Amounts as of Dec-31-14
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$1,112,829	$110,160			$1,222,989	$30,741	$16,804			$47,545
Pole Attachment Rev-erue Variance[7]	1508	$0				$0	$0				$0
Retail Service Charge Incremental Rev-enue[8]	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	$86				$86	$1,385	-$1			$1,384
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$3,106,795	$1,321,900			$4,431,695	$0				$0
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Retail Service Charge Revenues Vari	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account											
Disposal of Fixed Assets Variance Account	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - OPEB Financial	1508	$0				$0	$0				$0
Retail Cost Variance Account - Retail[9]	1518	-$286,759	-$44,891		-$331,650	-$36,756	-$4,533				-$41,289
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Cary	1522	$0			$0	$0					$0
Misc. Deferred Debits	1525	$0			$0	$0					$0
Retail Cost Variance Account - STR[9]	1548	$1,288,921	$408,439		$1,697,260	$68,243	$21,737				$89,980
Extra-Ordinary Event Costs	1572	$0			$0	$0					$0
Deferred Rate Impact Amounts	1574	$0			$0	$0					$0
RTSA - One-time	1582	$0			$0	$0					$0
Other Deferred Credits	2425	$0			$0	$0					$0
Group 2 Sub-Total		$5,224,560	$1,795,508	$0	$0	$7,020,068	$63,633	$34,007	$0	$0	$97,640
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account contra account below)	1592	$0				$0					$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-$544,683				-$544,683	$0				$0
LRAM Variance Account[6]	**1568**	-$678,660				-$678,660	-$583				-$583
Total including Account 1568		$4,001,217	$1,795,508	$0	$0	$5,796,725	$63,050	$34,007	$0	$0	$97,057
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential	1522	$0				$0	$0				$0
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Core	1522	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	1531	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	1532	$408,537				$408,537	$17,013	$6,006			$23,019
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0				$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	1535	$188,477				$188,477	$7,842	$2,771			$10,613
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0				$0
Smart Meter Capital and Recov-ery Offset Variance - Sub-Account - Stranded Met-	1555	$0	-$2,986,888			-$2,986,888	$0				$0
Meter Cost Deferral Account (MIST Meters)[7]	1557	$0				$0					$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$0				$0					$0
Accounting Changes Under CGAAP Balance + Return Component	1576	$0				$0					$0

Account Descriptions	2015 Opening Principal Amounts as of Jan-1-15	2015 Transactions[2] Debit/(Credit) during 2015	2015 OEB-Approved Dispositions during 2015	2015 Principal Adjustments[2] during 2015	2015 Closing Principal Balance as of Dec-31-15	2015 Opening Interest Amounts as of Jan-1-15	2015 Interest Jan-1 to Dec-31-15	2015 OEB-Approved Dispositions during 2015	2015 Interest Adjustments[2] during 2015	2015 Closing Interest Amounts as of Dec-31-15
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	$1,222,989	$140,945			$1,363,934	$47,545	$27,505			$75,050
Pole Attachment Rev-erue Variance[7]	$0				$0	$0				$0
Retail Service Charge Incremental Rev-enue[8]	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	$0	-$502,482	-$502,482		$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	$86		-$86		$86	$1,384	-$1			$1,383
Other Regulatory Assets - Sub-Account - P & OPEB	$4,431,695	$147,000	$4,431,695		$147,000	$0				$0
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost	$0	$50,731			$50,731	$0	$334			$334
Other Regulatory Assets - Sub-Account - Retail Service Charge Rev-enues Vari	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers	$0	$225,388			$225,388	$0				$0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	$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	$0	$548,080			$548,080	$0	$44			$44
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	$0	$522,056			$522,056	$0	$1,683			$1,683
Other Regulatory Assets - Sub-Account - OPEB Financial	$0				$0	$0				$0
Retail Cost Variance Account - Retail[9]	-$331,650		-$39,487		-$371,137	-$41,289	-$4,134			-$45,423
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Cary-	$0				$0	$0				$0
Misc. Deferred Debits	$0				$0	$0				$0
Retail Cost Variance Account - STR[9]	$1,697,260	$314,008			$2,011,268	$89,980	$22,121			$112,101
Extra-Ordinary Event Costs	$0				$0	$0				$0
Deferred Rate Impact Amounts	$0				$0	$0				$0
RTSA - One-time	$0				$0	$0				$0
Other Deferred Credits	$0				$0	$0				$0
Group 2 Sub-Total	$7,020,068	$466,197	$0	$0	$7,486,265	$97,640	$45,925	$0	$0	$143,465
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account contra account below)	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	-$544,683				-$544,683	$0	-$32,295			-$32,295
LRAM Variance Account[6]	-$678,660	$528,677			-$149,983	-$583	-$8,084			-$8,667
Total including Account 1568	$5,796,725	$994,874	$0	$0	$6,791,599	$97,057	$5,446	$0	$0	$102,503
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential	$0				$0	$0				$0
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Core	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	$408,537				$408,537	$23,019	$4,867			$27,886
Renewable Generation Connection Funding Adder Deferral Account	$0				$0	$0				$0
Smart Grid Capital Deferral Account	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	$188,477				$188,477	$10,613	$2,245			$12,858
Smart Grid Funding Adder Deferral Account	$0				$0	$0				$0
Smart Meter Capital and Recov-ery Offset Variance - Sub-Account - Stranded Met-	-$2,986,888				-$5,973,776	$0				$0
Meter Cost Deferral Account (MIST Meters)[7]	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	$0				$0					

Account Descriptions	2016 Opening Principal Amounts as of Jan-1-16	2016 Transactions[2] Debit/(Credit) during 2016	2016 OEB-Approved Dispositions during 2016	2016 Principal Adjustments[2] during 2016	2016 Closing Principal Balance as of Dec-31-16	2016 Opening Interest Amounts as of Jan-1-16	2016 Interest Jan-1 to Dec-31-16	2016 OEB-Approved Dispositions during 2016	2016 Interest Adjustments[2] during 2016	2016 Closing Interest Amounts as of Dec-31-16
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	$1,363,934		$1,363,934		-$0	$75,050		$75,049		$1
Pole Attachment Rev-erue Variance[7]	$0				$0	$0				$0
Retail Service Charge Incremental Rev-enue[8]	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	$0	-$502,482	-$502,482		$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	-$86		-$86		$0	$1,383		$1,385		-$2
Other Regulatory Assets - Sub-Account - P & OPEB	$4,431,695	$147,000	$4,431,695		$147,000	$0				$0
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost	$50,731				$101,462	$334	$958			$1,292
Other Regulatory Assets - Sub-Account - Retail Service Charge Rev-enues Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers	$225,388				$450,776	$1,139	$1,139			$2,278
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	$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	$548,080				$1,096,160	$44				$88
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	$522,056				$1,044,112	$1,683				$3,366
Other Regulatory Assets - Sub-Account - OPEB Financial	$0				$0	$0				$0
Retail Cost Variance Account - Retail[9]	-$371,137		-$331,689		-$39,448	-$45,423	-$425	-$45,224		-$624
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Cary-	$0				$0	$0				$0
Misc. Deferred Debits	$0				$0	$0				$0
Retail Cost Variance Account - STR[9]	$2,011,268		$1,697,259		$314,009	$112,101	$3,454	$110,220		$5,335
Extra-Ordinary Event Costs	$0				$0	$0				$0
Deferred Rate Impact Amounts	$0				$0	$0				$0
RTSA - One-time	$0				$0	$0				$0
Other Deferred Credits	$0				$0	$0				$0
Group 2 Sub-Total	$7,486,265	$940,042	$6,658,531	$0	$1,767,776	$143,465	$6,444	$141,430	$0	$8,479
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account contra account below)	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	-$544,683		-$544,683		-$0	-$32,295		-$38,516		$6,221
LRAM Variance Account[6]	-$149,983	$933,405	-$676,660	$7,281	$1,469,364	-$8,667		-$8,677		$10
Total including Account 1568	$6,791,599	$1,873,447	$5,435,188	$7,281	$3,237,140	$102,503	$6,444	$94,237	$0	$14,710
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential	$0				$0	$0				$0
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Core	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	$408,537		$408,537		-$0	$27,886		$27,890		-$4
Renewable Generation Connection Funding Adder Deferral Account	$0				$0	$0				$0
Smart Grid Capital Deferral Account	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	$188,477		$188,477		-$0	$12,858		$12,861		-$3
Smart Grid Funding Adder Deferral Account	$0				$0	$0				$0
Smart Meter Capital and Recov-ery Offset Variance - Sub-Account - Stranded Met-	-$5,973,776		-$5,973,776		-$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[7]	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	$0				$0					

Account Descriptions	2017 Opening Principal Amounts as of Jan-1-17	2017 Transactions Debit/(Credit) during 2017	2017 OEB-Approved Dispositions during 2017	2017 Principal Adjustments[2] during 2017	2017 Closing Principal Balance as of Dec-31-17	2017 Opening Interest Amounts as of Jan-1-17	2017 Interest Jan-1 to Dec-31-17	2017 OEB-Approved Dispositions during 2017	2017 Interest Adjustments[2] during 2017	2017 Closing Interest Amounts as of Dec-31-17
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	-$0				-$0	$1				$1
Pole Attachment Rev-erue Variance[7]	$0				$0	$0				$0
Retail Service Charge Incremental Rev-enue[8]	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	$0				-$0	-$2				-$2
Other Regulatory Assets - Sub-Account - P & OPEB	$147,000	$635,100			$782,100	$0				$0
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost	$50,731				$50,731	$1,292	$958			$2,250
Other Regulatory Assets - Sub-Account - Retail Service Charge Rev-enues Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers	$225,388		$225,388		$0	$2,278	$1,139			$3,417
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	$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	$548,080	$350,661			$898,741	$44	$8,264			$8,308
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari-	$0	-$1,394,801			-$1,394,801	$0				$0
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (	$0	$13,424			$13,424	$0				$0
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe-	$0	-$273,105			-$273,105	$0				$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	$522,056	$542,713			$1,064,769	$3,366	$8,624			$11,990
Other Regulatory Assets - Sub-Account - OPEB Financial	$0				$0	$0				$0
Retail Cost Variance Account - Retail[9]	-$39,448				-$39,448	-$624	-$473			-$1,097
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Cary-	$0				$0	$0				$0
Misc. Deferred Debits	$0				$0	$0				$0
Retail Cost Variance Account - STR[9]	$314,009				$314,009	$5,335	$3,771			$9,106
Extra-Ordinary Event Costs	$0				$0	$0				$0
Deferred Rate Impact Amounts	$0				$0	$0				$0
RTSA - One-time	$0				$0	$0				$0
Other Deferred Credits	$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
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account contra account below)	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	-$0				-$0	$6,221			-$6,221	$0
LRAM Variance Account[6]	$1,469,364	$1,080,681			$2,550,045	$10	$21,748			$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
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential	$0				$0	$0				$0
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Core	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	-$0				-$0	-$4				-$4
Renewable Generation Connection Funding Adder Deferral Account	$0				$0	$0				$0
Smart Grid Capital Deferral Account	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	-$0				-$0	-$3				-$3
Smart Grid Funding Adder Deferral Account	$0				$0	$0				$0
Smart Meter Capital and Recov-ery Offset Variance - Sub-Account - Stranded Met-	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[7]	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	$0				$0					

Account Descriptions	2018 Opening Principal Amounts as of Jan-1-18	2018 Transactions Debit/(Credit) during 2018	2018 OEB-Approved Dispositions during 2018	2018 Principal Adjustments[2] during 2018	2018 Closing Principal Balance as of Dec-31-18	2018 Opening Interest Amounts as of Jan-1-18	2018 Interest Jan-1 to Dec-31-18	2018 OEB-Approved Dispositions during 2018	2018 Interest Adjustments[2] during 2018	2018 Closing Interest Amounts as of Dec-31-18
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	-$0				-$0	$1				$1
Pole Attachment Rev-erue Variance[7]	$0				$0	$0				$0
Retail Service Charge Incremental Rev-enue[8]	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Capital Charges	$0				-$0	-$2				-$2
Other Regulatory Assets - Sub-Account - P & OPEB	$782,100	-$1,054,100			-$272,000	$0				$0
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost	$50,731				$50,731	$2,250	$946			$3,197
Other Regulatory Assets - Sub-Account - Retail Service Charge Rev-enues Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers	$450,776				$450,776	$3,417				$3,417
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	$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	$1,096,160				$1,096,160	$8,308	$13,463			$21,772
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari-	$0	-$1,394,801			-$1,394,801	$0	-$25,818			-$25,818
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (	$0	$13,424			$13,424	$0	$250			$250
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari-	$0				$0	$0				$0
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe-	-$273,105				-$546,209	$0	-$5,092			-$5,092
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	$1,064,769	$331,441			$1,396,210	$10,305	$22,830			$33,136
Other Regulatory Assets - Sub-Account - OPEB Financial	$0				$0	$0	$5,719			$5,719
Retail Cost Variance Account - Retail[9]	-$39,495				-$39,495	-$1,097	-$736			-$1,833
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Cary-	$0				$0	$0				$0
Misc. Deferred Debits	$0				$0	$0				$0
Retail Cost Variance Account - STR[9]	$314,009				$314,009	$9,106	$5,841			$14,948
Extra-Ordinary Event Costs	$0				$0	$0				$0
Deferred Rate Impact Amounts	$0				$0	$0				$0
RTSA - One-time	$0				$0	$0				$0
Other Deferred Credits	$0				$0	$0				$0
Group 2 Sub-Total	$1,426,380	-$2,370,628	$0	$8,895,977	$7,951,729	$28,134	$17,404	$0	$0	$45,537
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account contra account below)	$0				$0	$0				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	-$0				-$0	$0				$0
LRAM Variance Account[6]	$2,550,045	$481,726			$3,031,771	$21,758	$7,408			$69,165
Total including Account 1568	$3,976,425	-$1,888,901	$0	$8,895,977	$10,983,500	$49,892	$64,811	$0	$0	$114,703
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential	$0				$0	$0				$0
Pension & OPEB Forecast Accrual -versus Actual Cash Pay-ment Differential Core	$0				$0	$0				$0
Renewable Generation Connection Capital Deferral Account	$0				$0	$0				$0
Renewable Generation Connection OM&A Deferral Account	-$0				-$0	-$4				-$4
Renewable Generation Connection Funding Adder Deferral Account	$0				$0	$0				$0
Smart Grid Capital Deferral Account	$0				$0	$0				$0
Smart Grid OM&A Deferral Account	-$0				-$0	-$3				-$3
Smart Grid Funding Adder Deferral Account	$0				$0	$0				$0
Smart Meter Capital and Recov-ery Offset Variance - Sub-Account - Stranded Met-	$0				$0	$0				$0
Meter Cost Deferral Account (MIST Meters)[7]	$0				$0	$0				$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	$0				$0					
Accounting Changes Under CGAAP Balance + Return Component	$0				$0					

Account Descriptions	2019 Principal Disposition during 2019 - instructed by OEB	2019 Interest Disposition during 2019 - instructed by OEB	2019 Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	2019 Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Projected Interest from Jan-1-2019 to December 31, 2019 on Dec 31-18 balance adjusted for disposition during 2019 -2.6	Projected Interest from January 1, 2020 to April 30, 2020 on Dec 31-18 balance adjusted for disposition during 2019 -2.6	Total Interest	Total Claim	Accounts to Dispose Yes/No
Group 2 Accounts									
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs			-$0	$1			$1	$0.00	
Pole Attachment Rev-erue Variance[7]			$0	$0			$0	$0.00	
Retail Service Charge Incremental Rev-enue[8]			$0	$0			$0	$0.00	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - Capital Charges			-$0	-$2			-$2	$0.00	No
Other Regulatory Assets - Sub-Account - P & OPEB			-$272,000	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - East Energy Cost DeFer Cost			$50,731	$2,447			$2,447	$0.00	No
Other Regulatory Assets - Sub-Account - Retail Service Charge Rev-enues Vari-			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - Wireless Attachment Rev-enues DeFers			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account			$0	$8,895,977			$8,895,977	$8,895,977.00	Yes
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa-			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Account									No
Disposal of Fixed Assets Variance Account			$1,360,861	$21,772			$21,772	$0.00	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Vari-			-$1,361,195	-$25,818			-$25,818	$0.00	No
Other Regulatory Assets - Sub-Account - Connection Cost Rec-overy Agreement (			$165,621	$250			$250	$0.00	No
Other Regulatory Assets - Sub-Account - Rev-enue Requirement Differential Vari-			$0	$0			$0	$0.00	No
Other Regulatory Assets - Sub-Account - IESO-entry Adjustment Mechanism Defe-			-$556,995	-$5,092			-$5,092	$0.

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rral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

Account Descriptions	Account Number	2.1.7 RRR As of Dec 31-18	Variance RRR vs. 2018 Balance (Principal + Interest)	For Accounts 1508, 1522 and 1592, only the total control account is populated in the RRR column and is shown in the first row for that account in this tab
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	-$1,188,356	-$1,188,356	Please provide an explanation of the variance in the tab 3 - Appendix A
Pole Attachment Revenue Variance[6]	1508		$0	
Retail Service Charge Incremental Revenue[6]	1508		$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		$0	
Other Regulatory Assets - Sub-Account - Capital Charges	1508		$0	
Other Regulatory Assets - Sub-Account - P & OPEB	1508	-$272,000	$0	
Other Regulatory Assets - Sub-Account - East Bank Cost Defer Cost	1508	$53,178	$0	
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Vari	1508		$0	
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferal	1508		$0	
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508		-$8,868,977	
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Fa	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	$1,382,632	$0	
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Var	1508	-$3,397,031	$0	
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement I	1508	$165,871	$0	
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Vars	1508		$0	
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Defi	1508	-$564,000	$0	
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$1,429,349	$0	
Other Regulatory Assets - Sub-Account - OPEB differential	1508	$5,719	$0	
Retail Cost Variance Account - Retail[6]	1518	-$41,310	$0	
Pension & OPEB Forecast Accrual v.ersus Actual Cash Payment Differential Carry	1522	$0	$0	
Misc. Deferred Debits	1525	$0	$0	
Retail Cost Variance Account - STR[6]	1548	$328,969	$0	Please provide an explanation of the variance in the tab 3 - Appendix A
Extraordinary Event Costs	1572	$0	$0	
Deferred Rate Impact Amounts	1574	$0	$0	
PDVA - One-time	1582	$0	$0	
Other Deferred Credits	2425	$0	$0	
Group 2 Sub-Total		-$2,085,051	-$10,062,333	
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	
LRAM Variance Account[2]	**1568**	$3,100,935	$0	Please provide an explanation of the variance in the tab 3 - Appendix A
Total including Account 1568			-$11,098,263	
Pension & OPEB Forecast Accrual v.ersus Actual Cash Payment Differential	1522		$0	
Pension & OPEB Forecast Accrual v.ersus Actual Cash Payment Differential Corr	1522		$0	
Renewable Generation Connection Capital Deferral Account	1531	$0	$0	
Renewable Generation Connection OM&A Deferral Account	1532	$0	$0	Please provide an explanation of the variance in the tab 3 - Appendix A
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	Please provide an explanation of the variance in the tab 3 - Appendix A
Smart Grid Funding Adder Deferral Account	1536	$0	$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Met	1555	$0	$0	
Meter Cost Deferral Account (MIST Meters)[7]	1557	$0	$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$0	$0	
Accounting Changes Under CGAAP Balance + Return Component	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

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

1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2019 to December 31, 2019 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2019 to April 30, 2020 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
3) Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside the DVA Continuity Schedule.
Input the LRAMVA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.
Input the Stranded Meter Offset balance in the DVA Continuity Schedule. Under Accounting Guidance on Wireline Pole Attachment Charges, effective May 29, 2018, The account is expected to be discontinued after rebasing, once a utility updates its pole attachment charge in base rates and disposes of the account balance.
The 1508 sub- account is effective May 1, 2018 per the Energy Retailer Service Charges Decision and Order (EB-2015-0304). The RCVAs are expected to be discontinued after rebasing, once updated retail service charges are reflected in the revenue requirement and the utility disposes of the account balance.

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2020 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. 2018 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	$ (0.31)	Not Material
Smart Metering Entity Charge Variance Account	1551	$ 0.42	Not Material
RSVA - Wholesale Market Service Charge5	1580	$ (225,544.41)	RRR figure includes Sub-Account CBR Class B; RSVA - WMSC 1580 excluding Sub-Account CBR Class B is ($8,844,756) + Sub-Account CBR Class B ($225,544) = ($9,070,300).
Variance WMS – Sub-account CBR Class A5	1580	$ (0.69)	Not Material
Variance WMS – Sub-account CBR Class B5	1580	$ 0.66	Not Material
RSVA - Retail Transmission Network Charge	1584	$ (0.62)	Not Material
RSVA - Retail Transmission Connection Charge	1586	$ (0.21)	Not Material
RSVA - Power (excluding Global Adjustment)4	1588	$ 657,063.05	Balance reflects true-ups in 2018 & 2019
RSVA - Global Adjustment 4	1589	$ (711,853.34)	Balance reflects true-ups in 2018 & 2019
Disposition and Recovery/Refund of Regulatory Balances (2009)7	1595	$ (789,656.51)	This line is hidden on the 2a. Tab and no balance has been entered
Disposition and Recovery/Refund of Regulatory Balances (2010)7	1595	$ (704,934.38)	This is balance for 2018 year
Disposition and Recovery/Refund of Regulatory Balances (2014)3	1595	$ (0.54)	Not Material
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	$ (3.54)	Not Material
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	$ 4.42	Not Material
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	$ 704,934.38	When the macro runs the balance entered into cell BV 40 is deleted
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ (1,186,354.80)	This is the balance of all the sub accounts, see lines below.
Other Regulatory Assets - Sub-Account - Capital Charges	1508	$ 1.82	Not Material
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	$ (0.32)	Not Material
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	$ (0.11)	Not Material
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$ (8,895,977.00)	Per the Settlement Agreement Hydro Ottawa request a rate rider to collect the revenue requirement of the New Facilities.
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Accountdis	1508	$ (0.46)	Not Material
Retail Cost Variance Account - Retail6	1518	$ 0.97	Not Material, entered a negative value is request for disposal to stop variance from being cleared.
Retail Cost Variance Account - STR6	1548	$ 11.94	Not Material, entered a negative value is request for disposal to stop variance from being cleared.

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2020 Deferral/Variance Account Workform

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

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)			
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh**	**Total Metered kW**	**Metered kWh for Non-RPP Customers [4]**	**Metered kW for Non-RPP Customers [4]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP)**	**Metered kW for Wholesale Market Participants (WMP)**	**Total Metered kWh less WMP consumption** *(if applicable)*	**Total Metered kW less WMP consumption** *(if applicable)*	**Forecast Total Metered Test Year kWh for Full Year Class A Customers**	**Forecast Total Metered Test Year kWh for Transition Customers**	**Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption**	**1595 Recovery Share Proportion (2014) [1]**	**1568 LRAM Variance Account Class Allocation[3] ($ amounts)**	**Number of Customers for Residential and GS<50 classes[2]**
RESIDENTIAL	kWh	307,053	2,318,157,312	-	53,523,252	-	104,316,207			2,318,157,312	-	-	-	53,523,252	31%		307,053
GENERAL SERVICE LESS THAN 50 KW	kWh	24,996	727,990,863	-	104,398,586	-	23,307,114			727,990,863	-	-	-	104,398,586	10%		24,996
GENERAL SERVICE 50 TO 1,499 KW	kW	3,197	2,971,283,949	7,171,762	2,544,975,786	5,564,889	40,904,691	32,606,891	61,844	2,938,677,058	7,109,918	155,157,850	2,971,283,949	- 614,072,904	40%		
GENERAL SERVICE 1,500 TO 4,999 KW	kW	63	723,849,222	1,580,852	723,849,223	1,480,864	12,744,002			723,849,222	1,580,852	383,810,224	723,849,222	- 383,810,223	10%		
LARGE USER	kW	11	608,577,999	1,106,783	608,577,999	1,015,654	6,729,333			608,577,999	1,106,783	606,440,853	608,577,999	- 606,440,853	8%		
UNMETERED SCATTERED LOAD	kWh	3,440	14,860,742	-	-	-	630,686			14,860,742	-	-	-	-	0%		
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW						12,011			-	-	-	-	-	0%		
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2	-	4,800	-	-				-	4,800	-	-	-	0%		
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-	-	-	-	0%		
SENTINEL LIGHTING	kW	57	48,433	135	-	-	4,691	-	-	48,433	135	-	-	-	0%		
STREET LIGHTING	kW	59,740	31,723,369	81,768	31,684,027	81,655	1,387,141	-	-	31,723,369	81,768	-	-	31,684,027	0%		
MICROFIT AND MICRO-NET METERING										-	-	-	-	-			
FIT										-	-	-	-	-			
HCI, RESOP, OTHER ENERGY RESOURCE										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
										-	-	-	-	-			
Total		**398,559**	**7,396,491,889**	**9,946,100**	**4,067,008,873**	**8,143,062**	**$ 190,035,875**	**32,606,891**	**61,844**	**7,363,884,998**	**9,884,256**	**1,145,408,927**	**4,303,711,170**	**- 1,414,718,115**	**100%**	**$ -**	
																$ 3,169,076	
																-$ 3,169,076	

[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.

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2020 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 USER	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT	HCI, RESOP, OTHER ENERGY RESOURCE						
LV Variance Account	1550	(87,998)	kWh	(27,580)	(8,661)	(35,350)	(8,612)	(7,240)	(177)	0	0	0	(1)	(377)	0	0	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(314,933)	# of Customers	(291,225)	(23,708)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,564,926)	kWh	(492,640)	(154,708)	(624,509)	(153,828)	(129,331)	(3,158)	0	0	0	(10)	(6,742)	0	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	103,720	kWh	32,507	10,208	41,666	10,150	8,534	208	0	0	0	1	445	0	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(639,903)	kWh	(200,554)	(62,982)	(257,059)	(62,623)	(52,651)	(1,286)	0	0	0	(4)	(2,745)	0	0	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	1,125,556	kWh	354,326	111,272	449,171	110,639	93,020	2,271	0	0	0	7	4,849	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(2,631,892)	Non-RPP kWh	99,573	194,220	(1,142,400)	(714,027)	(1,128,202)	0	0	0	0	0	58,944	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(95,344)	%	(29,882)	(9,384)	(38,301)	(9,331)	(7,845)	(192)	0	0	0	(1)	(409)	0	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	0	0	0	0	0	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	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**(1,473,828)**		**(655,048)**	**(137,962)**	**(464,382)**	**(113,604)**	**(95,513)**	**(2,332)**	**0**	**0**	**0**	**(8)**	**(4,979)**	**0**	**0**	**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	0	0	0	0	0	0	0	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Service Charge Incremental Revenue	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Charges	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Wireless Attachment Revenues Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	8,895,977	Distribution Rev.	4,883,260	1,091,055	1,914,834	596,573	315,014	29,524	562	0	0	220	64,935	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Acc	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Acc	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Revenue Requirement Differential Variance Account relat	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OPEB differencial	1508	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	0	0	0	0	0	0	0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(0)	kWh	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	(0)	(0)	0	0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Group 2 Accounts		**8,895,977**		**4,883,260**	**1,091,055**	**1,914,834**	**596,573**	**315,014**	**29,524**	**562**	**0**	**0**	**220**	**64,935**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	(0)	(0)	0	0	0	0	0	0	0	0	0
Total of Account 1592		**(0)**		**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**0**	**0**	**0**	**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account (Enter dollar amount for each class)	**1568**	**3,169,076**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**(1,034,458)**		**(516,734)**	**(94,526)**	**(289,044)**	**(70,416)**	**(59,202)**	**(1,446)**	**0**	**0**	**0**	**(5)**	**(3,086)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(439,370)**		**(138,314)**	**(43,436)**	**(175,338)**	**(43,189)**	**(36,311)**	**(887)**	**0**	**0**	**0**	**(3)**	**(1,893)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Account 1589 (allocated to Non-WMPs)		**(2,631,892)**		**99,573**	**194,220**	**(1,142,400)**	**(714,027)**	**(1,128,202)**	**0**	**0**	**0**	**0**	**0**	**58,944**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Group 2 Accounts (including 1592, 1532, 1555)		**8,895,977**		**4,883,260**	**1,091,055**	**1,914,834**	**596,573**	**315,014**	**29,524**	**562**	**0**	**0**	**220**	**64,935**	**0**	**0**	**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	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total of Accounts 1575 and 1576		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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1a **The year Account 1589 GA was last disposed** — 2017

1b **The year Account 1580 CBR Class B was last disposed** — 2017 — **Note that the sub-account was established in 2015.**

2a **Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?** — Yes — **(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)**

2b **Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)?** — Yes — **(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)**

3a **Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated** — 36

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

			2018	
Customer	**Rate Class**		**January to June**	**July to December**
Customer 1	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,578,407	1,926,614
		kW	3,134	3,498
		Class A/B	B	A
Customer 2	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,900,425	4,025,606
		kW	6,147	6,452
		Class A/B	B	A
Customer 3	GENERAL SERVICE 50 TO 1,499 KW	kWh	765,231	643,362
		kW	3,164	3,218
		Class A/B	B	A
Customer 4	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,250,823	2,196,598
		kW	5,019	5,397
		Class A/B	A	B
Customer 5	GENERAL SERVICE 50 TO 1,499 KW	kWh	688,531	803,260
		kW	2,847	3,373
		Class A/B	A	B
Customer 6	GENERAL SERVICE 50 TO 1,499 KW	kWh	852,107	650,636
		kW	1,644	1,264
		Class A/B	A	B
Customer 7	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,807,689	3,081,703
		kW	5,186	5,696
		Class A/B	B	A
Customer 8	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,850,861	1,804,227
		kW	4,496	4,500
		Class A/B	A	B
Customer 9	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,134,469	2,087,415
		kW	4,067	4,130
		Class A/B	A	B
Customer 10	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,288,571	4,307,532
		kW	9,044	9,396
		Class A/B	B	A
Customer 11	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,644,979	4,763,183
		kW	8,025	8,706
		Class A/B	A	B
Customer 12	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,744,019	2,864,826
		kW	6,830	7,303
		Class A/B	B	A
Customer 13	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,286,390	4,581,192
		kW	7,664	8,284
		Class A/B	B	A
Customer 14	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,363,805	3,757,644
		kW	7,984	8,914
		Class A/B	B	A
Customer 15	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,645,273	2,615,384
		kW	6,136	5,593
		Class A/B	A	B
Customer 16	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,910,095	2,826,465
		kW	6,837	6,443
		Class A/B	A	B
Customer 17	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,807,679	6,114,778
		kW	6,050	10,110
		Class A/B	A	B
Customer 18	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,601,678	3,772,030
		kW	7,287	7,631
		Class A/B	A	B
Customer 19	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,472,398	1,968,486
		kW	6,030	5,165
		Class A/B	B	A
Customer 20	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,210,406	2,056,351
		kW	5,637	5,247
		Class A/B	A	B
Customer 21	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,463,213	2,319,504
		kW	6,618	6,186
		Class A/B	A	B
Customer 22	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,102,093	2,681,572
		kW	5,855	5,387
		Class A/B	A	B
Customer 23	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,935,915	3,842,607
		kW	6,430	6,420
		Class A/B	B	A
Customer 24	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	8,607,821	8,909,264
		kW	14,751	16,029
		Class A/B	B	A
Customer 25	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	12,010,941	12,806,634
		kW	23,234	25,899
		Class A/B	B	A
Customer 26	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	7,636,896	8,094,877
		kW	12,312	12,870
		Class A/B	B	A
Customer 27	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,239,147	5,302,826
		kW	11,503	11,478
		Class A/B	B	A
Customer 28	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,416,668	5,102,375
		kW	11,547	10,909
		Class A/B	B	A
Customer 29	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,302,302	4,501,707
		kW	8,125	8,884
		Class A/B	B	A
Customer 30	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,791,645	6,486,424
		kW	16,861	18,666
		Class A/B	B	A
Customer 31	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	6,691,804	7,171,262
		kW	10,740	11,639
		Class A/B	B	A
Customer 32	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,597,456	3,734,985
		kW	8,629	9,349
		Class A/B	B	A
Customer 33	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,901,097	6,387,621
		kW	10,028	10,888
		Class A/B	B	A
Customer 34	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,266,569	4,186,485
		kW	9,884	9,834
		Class A/B	B	A
Customer 35	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	5,886,832	6,324,038
		kW	10,420	11,454
		Class A/B	B	A
Customer 36	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,435,425	4,034,081
		kW	9,806	9,622
		Class A/B	B	A

3b **Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated.** — 3

In the table, enter i) the total Class A consumption for full year Class A customers in each rate class for each year; and ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class

		Transition Customers (Total Class A and B Consumption)	**Class A Customer for Full Year (Total Class A Consumption)**	
Rate Class		**Test Year Forecast**	**Test Year Forecast**	**2018**
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,971,283,949	155,157,850	155,157,850
	kW	7,171,762	318,407	318,407
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	723,849,222	383,810,224	383,810,224
	kW	1,580,852	811,385	811,385
LARGE USER	kWh	608,577,999	606,440,853	606,440,853
	kW	1,106,783	1,099,236	1,099,236

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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 customer who made the change. 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 prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1589 GA Balance Last Disposed | **2017**

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

		Total	2018
Non-RPP Consumption Less WMP Consumption	A	4,034,401,982	4,034,401,982
Less Class A Consumption for Partial Year Class A Customers	B	147,204,358	147,204,358
Less Consumption for Full Year Class A Customers	C	1,145,408,927	1,145,408,927
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	2,741,788,697	2,741,788,697
All Class B Consumption for Transition Customers	E	144,618,865	144,618,865
Transition Customers' Portion of Total Consumption	F = E/D	**5.27%**	

Allocation of Total GA Balance $

Total GA Balance	G	-$ 2,778,445
Transition Customers Portion of GA Balance	H=F*G	-$ 146,552
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-$ 2,631,892

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		36				
Customer		**Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018**	**% of kWh**	**Customer Specific GA Allocation for the Period When They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		1,578,407	1,578,407	1.09%	-$ 1,600	-$ 133
Customer 2		3,900,425	3,900,425	2.70%	-$ 3,953	-$ 329
Customer 3		765,231	765,231	0.53%	-$ 775	-$ 65
Customer 4		2,196,598	2,196,598	1.52%	-$ 2,226	-$ 185
Customer 5		803,269	803,269	0.56%	-$ 814	-$ 68
Customer 6		650,636	650,636	0.45%	-$ 659	-$ 55
Customer 7		2,807,689	2,807,689	1.94%	-$ 2,845	-$ 237
Customer 8		1,804,227	1,804,227	1.25%	-$ 1,828	-$ 152
Customer 9		2,087,415	2,087,415	1.44%	-$ 2,115	-$ 176
Customer 10		4,288,571	4,288,571	2.97%	-$ 4,346	-$ 362
Customer 11		4,763,183	4,763,183	3.29%	-$ 4,827	-$ 402
Customer 12		2,744,019	2,744,019	1.90%	-$ 2,781	-$ 232
Customer 13		4,286,390	4,286,390	2.96%	-$ 4,344	-$ 362
Customer 14		3,363,805	3,363,805	2.33%	-$ 3,409	-$ 284
Customer 15		2,615,384	2,615,384	1.81%	-$ 2,650	-$ 221
Customer 16		2,826,465	2,826,465	1.95%	-$ 2,864	-$ 239
Customer 17		6,114,778	6,114,778	4.23%	-$ 6,197	-$ 516
Customer 18		3,772,030	3,772,030	2.61%	-$ 3,822	-$ 319
Customer 19		2,472,398	2,472,398	1.71%	-$ 2,505	-$ 209
Customer 20		2,056,351	2,056,351	1.42%	-$ 2,084	-$ 174
Customer 21		2,319,504	2,319,504	1.60%	-$ 2,351	-$ 196
Customer 22		2,681,572	2,681,572	1.85%	-$ 2,717	-$ 226
Customer 23		3,935,915	3,935,915	2.72%	-$ 3,989	-$ 332
Customer 24		8,607,821	8,607,821	5.95%	-$ 8,723	-$ 727
Customer 25		12,010,941	12,010,941	8.31%	-$ 12,172	-$ 1,014
Customer 26		7,636,896	7,636,896	5.28%	-$ 7,739	-$ 645
Customer 27		5,239,147	5,239,147	3.62%	-$ 5,309	-$ 442
Customer 28		5,416,668	5,416,668	3.75%	-$ 5,489	-$ 457
Customer 29		4,302,302	4,302,302	2.97%	-$ 4,360	-$ 363
Customer 30		5,791,645	5,791,645	4.00%	-$ 5,869	-$ 489
Customer 31		6,691,804	6,691,804	4.63%	-$ 6,781	-$ 565
Customer 32		3,597,456	3,597,456	2.49%	-$ 3,646	-$ 304
Customer 33		5,901,097	5,901,097	4.08%	-$ 5,980	-$ 498
Customer 34		4,266,569	4,266,569	2.95%	-$ 4,324	-$ 360
Customer 35		5,886,832	5,886,832	4.07%	-$ 5,966	-$ 497
Customer 36		4,435,425	4,435,425	3.07%	-$ 4,495	-$ 375
Total		144,618,865	144,618,865	100.00%	-$ 146,552	

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2020 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 customer who made the change. 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 prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed | **2017**

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2018
Total Consumption Less WMP Consumption	A	7,363,884,998	7,363,884,998
Less Class A Consumption for Partial Year Class A Customers	B	147,204,358	147,204,358
Less Consumption for Full Year Class A Customers	C	1,145,408,927	1,145,408,927
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	6,071,271,713	6,071,271,713
All Class B Consumption for Transition Customers	E	144,618,865	144,618,865
Transition Customers' Portion of Total Consumption	F = E/D	**2.38%**	

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	G	-$ 145,119
Transition Customers Portion of CBR Class B Balance	H=F*G	-$ 3,457
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-$ 141,663

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		36					
Customer		**Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018**	**% of kWh**	**Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer**	**Monthly Equal Payments**	**Revised Monthly Payment**
Customer 1		1,578,407	1,578,407	1.09%	-$ 38	-$ 3	$ -
Customer 2		3,900,425	3,900,425	2.70%	-$ 93	-$ 8	$ -
Customer 3		765,231	765,231	0.53%	-$ 18	-$ 2	$ -
Customer 4		2,196,598	2,196,598	1.52%	-$ 53	-$ 4	$ -
Customer 5		803,269	803,269	0.56%	-$ 19	-$ 2	$ -
Customer 6		650,636	650,636	0.45%	-$ 16	-$ 1	$ -
Customer 7		2,807,689	2,807,689	1.94%	-$ 67	-$ 6	$ -
Customer 8		1,804,227	1,804,227	1.25%	-$ 43	-$ 4	$ -
Customer 9		2,087,415	2,087,415	1.44%	-$ 50	-$ 4	$ -
Customer 10		4,288,571	4,288,571	2.97%	-$ 103	-$ 9	$ -
Customer 11		4,763,183	4,763,183	3.29%	-$ 114	-$ 9	$ -
Customer 12		2,744,019	2,744,019	1.90%	-$ 66	-$ 5	$ -
Customer 13		4,286,390	4,286,390	2.96%	-$ 102	-$ 9	$ -
Customer 14		3,363,805	3,363,805	2.33%	-$ 80	-$ 7	$ -
Customer 15		2,615,384	2,615,384	1.81%	-$ 63	-$ 5	$ -
Customer 16		2,826,465	2,826,465	1.95%	-$ 68	-$ 6	$ -
Customer 17		6,114,778	6,114,778	4.23%	-$ 146	-$ 12	$ -
Customer 18		3,772,030	3,772,030	2.61%	-$ 90	-$ 8	$ -
Customer 19		2,472,398	2,472,398	1.71%	-$ 59	-$ 5	$ -
Customer 20		2,056,351	2,056,351	1.42%	-$ 49	-$ 4	$ -
Customer 21		2,319,504	2,319,504	1.60%	-$ 55	-$ 5	$ -
Customer 22		2,681,572	2,681,572	1.85%	-$ 64	-$ 5	$ -
Customer 23		3,935,915	3,935,915	2.72%	-$ 94	-$ 8	$ -
Customer 24		8,607,821	8,607,821	5.95%	-$ 206	-$ 17	$ -
Customer 25		12,010,941	12,010,941	8.31%	-$ 287	-$ 24	$ -
Customer 26		7,636,896	7,636,896	5.28%	-$ 183	-$ 15	$ -
Customer 27		5,239,147	5,239,147	3.62%	-$ 125	-$ 10	$ -
Customer 28		5,416,668	5,416,668	3.75%	-$ 129	-$ 11	$ -
Customer 29		4,302,302	4,302,302	2.97%	-$ 103	-$ 9	$ -
Customer 30		5,791,645	5,791,645	4.00%	-$ 138	-$ 12	$ -
Customer 31		6,691,804	6,691,804	4.63%	-$ 160	-$ 13	$ -
Customer 32		3,597,456	3,597,456	2.49%	-$ 86	-$ 7	$ -
Customer 33		5,901,097	5,901,097	4.08%	-$ 141	-$ 12	$ -
Customer 34		4,266,569	4,266,569	2.95%	-$ 102	-$ 8	$ -
Customer 35		5,886,832	5,886,832	4.07%	-$ 141	-$ 12	$ -
Customer 36		4,435,425	4,435,425	3.07%	-$ 106	-$ 9	$ -
Total		144,618,865	144,618,865	100.00%	-$ 3,457	-$ 288	$ -

If the CBR Class B rate rider calculated in tab 7 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders

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No Input Required in this tab. 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. 2017

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		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	2,318,157,312	-	0	0	0	0	2,318,157,312	-	121%
GENERAL SERVICE LESS THAN 50 KW	727,990,863	-	0	0	0	0	727,990,863	-	38%
GENERAL SERVICE 50 TO 1,499 KW	2,938,677,058	7,109,918	155,157,850	318,407	2,971,283,949	7,171,762	- 187,764,741	- 380,251	-10%
GENERAL SERVICE 1,500 TO 4,999 KW	723,849,222	1,580,852	383,810,224	811,385	723,849,222	1,580,852	- 383,810,224	- 811,385	-20%
LARGE USER	608,577,999	1,106,783	606,440,853	1,099,236	608,577,999	1,106,783	- 606,440,853	- 1,099,236	-32%
UNMETERED SCATTERED LOAD	14,860,742	-	0	0	0	0	14,860,742	-	1%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	4,800	0	0	0	0	-	4,800	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING	48,433	135	0	0	0	0	48,433	135	0%
STREET LIGHTING	31,723,369	81,768	0	0	0	0	31,723,369	81,768	2%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0%
FIT	-	-	0	0	0	0	-	-	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	7,363,884,998	9,884,256	1,145,408,927	2,229,028	4,303,711,170	9,859,397	1,914,764,901	- 2,204,169	100%

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2020 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months) **12**

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

1550, 1551, 1584, 1586, 1595, 1580 and 1588 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	2,318,157,312	-$ 655,048	- **0.0003**
GENERAL SERVICE LESS THAN 50 KW	kWh	727,990,863	-$ 137,962	- **0.0002**
GENERAL SERVICE 50 TO 1,499 KW	kW	7,171,762	-$ 289,044	- **0.0403**
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,580,852	-$ 113,604	- **0.0719**
LARGE USER	kW	1,106,783	-$ 95,513	- **0.0863**
UNMETERED SCATTERED LOAD	kWh	14,860,742	-$ 2,332	- **0.0002**
STANDBY POWER GENERAL SERVICE 50	kW	-	$ -	**-**
STANDBY POWER GENERAL SERVICE 1,5	kW	4,800	$ -	**-**
STANDBY POWER GENERAL SERVICE LA	kWh	-	$ -	**-**
SENTINEL LIGHTING	kW	135	-$ 8	- **0.0563**
STREET LIGHTING	kW	81,768	-$ 4,979	- **0.0609**
MICROFIT AND MICRO-NET METERING		-	$ -	**-**
FIT		-	$ -	**-**
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
		-	$ -	**-**
Total			**-$ 1,298,490**	

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 balances 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 (2020) Sub-Account.

[1] Section 3.2.5, p. 10.

DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

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

In a letter dated July 20, 2018, the OEB indicated that Group 1 rate riders would be approved on an interim basis for rates effective in 2019. Per the *Addendum to the Filing Requirements For Distribution Rate Applications*, issued July 15, 2019[1], electricity distributors can request final disposition of the interim rates, as follows: "If these utilities have reviewed the balances in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, such utilities may request final disposition of account balances."[2] Please see section 2.2 of this Exhibit for more details.

As part of the 2019 Decision and Order, Hydro Ottawa received interim approval of rate riders to recover Group 1 accumulated balances to December 31, 2017, including forecasted interest. Accordingly, new Group 1 Accounts requested for disposal have accumulated balances since January 1, 2018.

Hydro Ottawa is also requesting disposition of the estimated balance of the revenue requirement for the New Facilities, as per the Approved Settlement Agreement.

2.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS SEEKING DISPOSITION

[1] Section 2.1.4, p. 3. and Section 3.2.5.3, p. 12.
[2] Section 3.2.5.3, p. 13.

As part of this Application, Hydro Ottawa is seeking disposition of Group 1 Accounts, with the exception of some of the 1595 Sub-Accounts. In addition, Hydro Ottawa is requesting final disposition of rate riders that were approved on an interim basis as part of the 2019 rate adjustment application.

2.1 New Group 1 Balances Proposed for Disposition

Table 1 provides a summary of the Group 1 DVAs by Uniform System of Accounts ("USofA") for which Hydro Ottawa is seeking disposition. For the completed DVA Continuity Schedule, please see Attachment 9-1-A 2020 DVA Workform. Per the DVA Continuity Schedule, principal balances are up to December 31, 2018 and interest forecasted to December 31, 2019. The total net credit balance of the Group 1 DVAs for which Hydro Ottawa is seeking disposition is $4.2 million.

As part of this Application, Hydro Ottawa has completed the Global Adjustment ("GA") Analysis Workform and GA Appendix A. These are included in this Application as Attachment 9-2-A 2020 DVA Workform and Attachment 9-2-B GA Appendix A, respectively.

Table 1 – Hydro Ottawa's Proposed DVA Dispositions[3]

USofA Number	Group 1 Deferral/Variance Account Description	Amount ($)	Principal ($)	Interest ($)
1550	LV Variance Account	(87,998)	(85,363)	(2,635)
1551	Smart Metering Entity Charge Variance Account	(314,933)	(303,668)	(11,265)
1580	RSVA – Wholesale Market Service Charge[4]	(1,564,926)	(1,523,481)	(41,445)
1584	RSVA – Retail Transmission Network Charge	103,720	104,806	(1,087)
1586	RSVA – Retail Transmission Connection Charge	(639,903)	(617,377)	(22,527)
1588	RSVA – Power (excluding GA)	1,125,556	1,063,752	61,804
1589	RSVA – GA	(2,778,445)	(2,739,500)	(38,945)
1595	Disposition and Recovery/Refund of Regulatory Balances (2014)	(95,344)	(90,123)	(5,221)
	Total DVA balance to be moved to 1595 (2020)	**(4,252,273)**	**(4,190,952)**	**(61,321)**

[3] Dollar amounts are rounded to the nearest dollar.
[4] Balance includes Sub-Account to 1580 WMS CBR Class B.

With respect to Sub-Account to Wholesale Market Service Charge ("WMS") Capacity Based Recovery ("CBR") Class B, the amount to clear for some rate classes results in a zero rate rider. As such, the model has not cleared the CBR amount as a separate rate rider for either Class A or Class B customers and is disposed through the general purpose Group 1 DVA rate rider.

2.2 Rate Riders Approved on an Interim Basis

Per the *Addendum to the Filing Requirements For Distribution Rate Applications*, issued July 15, 2019,[5] Hydro Ottawa has reviewed the account balances in the context of the new accounting guidance issued by the OEB on February 21, 2019[6] and related accounting guidance. Hydro Ottawa confirms that there are no systemic issues with the Regulated Price Plan ("RPP") settlement and related accounting processes. Hydro Ottawa also confirms that no adjustments are required for balances prior to the effective date of January 1, 2019 of the new accounting guidance.

Hydro Ottawa is therefore requesting approval of its rate raiders effective January 1, 2019 on a final basis.

Per the *Addendum to the Filing Requirements For Distribution Rate Applications*, issued July 15, 2019,[7] electricity distributors are also to provide a status update on the implementation of the new accounting guidance. Hydro Ottawa does not anticipate any barriers, at this time, to being compliant with the OEB's instructions and detailed accounting guidance which became effective January 1, 2019 and which is to be implemented by August 31, 2019.

[5] Section 2.1.4, p. 3. and Section 3.2.5.3, p. 12.
[6] Accounting Guidance related to Account 1588 Power and Account 1589 RSVA Global Adjustment.
[7] Section 2.1.4, p. 3. and Section 3.2.5.3, p. 12.

2.3 Y Factor

Hydro Ottawa is also requesting disposition of the estimated balance of the revenue requirement for the New Facilities, as per the Approved Settlement Agreement. Total revenue requirement for 2019 and 2020 is $8,895,977. No interest has been applied to the Y factor principle amount. Please see Exhibit 9-1-1 for the detailed calculation.

The value of the Y factor amount has been added in the 2018 Principle Adjustments amount in column BF of Attachment 9-1-A 2020 DVA Workform.

Per the Approved Settlement Agreement, the Y factor is being allocated to the rate classes based on the allocation of the 2020 revenue requirement.

3.0 ACCOUNTS FOR WHICH HYDRO OTTAWA IS NOT SEEKING DISPOSITION

Consistent with the Approved Settlement Agreement, Hydro Ottawa is not seeking disposition for Group 2 Accounts in this Application, with the exception of the Y Factor Account. Hydro Ottawa is not requesting disposition of Account 1568 LRAM Variance Account at this time.

The Board's updated Chapter 3 *Filing Requirements for Electricity Distribution Rate Applications*, issued July 12, 2018, state the following: "Applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year only once, on a final basis. Distributors are expected to seek disposition of the audited account balances a year after a rate rider's sunset date has expired. No further transactions are expected to flow through the Account 1595 Sub-accounts once the residual balance has been disposed." Hydro Ottawa is requesting disposition of vintage 1595 Sub-account 1595 (2014). Hydro Ottawa proposes to clear other 1595 Sub-accounts in conjunction with either its next Cost of Service application or after a three-year period, to coincide with a two-year cancel/rebill time period – whichever

represents a longer period of time subsequent to the submittal of this Application. Such an approach would make the process more efficient for Hydro Ottawa's systems, as it would reduce the need to manually monitor and write-off residual values after final disposition.

4.0 VARIANCE ANALYSIS

4.1 Balances Proposed for Disposition Consistent with Audited Financial Statements

Hydro Ottawa confirms the amounts proposed for disposition align with Hydro Ottawa's 2018 Financial Statements. As per the OEB's Guidance on the Disposition of Accounts 1588 and 1589, dated May 23, 2017, Hydro Ottawa has included the RPP settlement true-up and GA settlement true-up claims made with the Independent Electricity System Operator ("IESO") in 2019 related to the 2018 fiscal year and the reversal of 2018 related to the 2017 fiscal year for Account 1588 and Account 1589.

The GA Class B balance was reconciled to the net change in expected GA balance with a difference of ($200,456) or -0.1%.

5.0 ALLOCATION OF DVAs AND LENGTH OF DISPOSITION PERIOD

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

6.0 PROPOSED RATE RIDERS

Table 2, Table 3, Table 4, and Table 5 below set forth proposed rate riders to clear the DVA balances in the Group 1 Accounts for which Hydro Ottawa is seeking disposition. All rate riders have a proposed recovery period of one year. Hydro Ottawa is complying

with the allocators set out for the type of group or individual variance account. Hydro Ottawa has established a separate rate rider for market participants that settle directly with the IESO.

Table 2 – Rate Riders for DVAs (excluding GA)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,318,157,312	($655,048)	**-0.0003**	$/kWh
General Service < 50 kW	kWh	727,990,863	($137,962)	**-0.0002**	$/kWh
General Service 50 to 1,499 kW	kW	7,171,762	($289,044)	**-0.0403**	$/kW
General Service 1,500 to 4,999 kW	kW	1,580,852	($113,604)	**-0.0719**	$/kW
Large Use	kW	1,106,783	($95,513)	**-0.0863**	$/kW
Unmetered Scattered Load	kWh	14,860,742	($2,332)	**-0.0002**	$/kWh
Sentinel Lighting	kW	135	($8)	**-0.0563**	$/kW
Street Lighting	kW	81,768	($4,979)	**-0.0609**	$/kW
Total			($1,298,490)		

Table 3 – Rate Riders for DVAs (excluding GA) – NON-WMP

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,318,157,312	$0	**0.0**	$/kWh
General Service < 50 kW	kWh	727,990,863	$0	**0.0**	$/kWh
General Service 50 to 1,499 kW	kW	7,109,918	($175,338)	**-0.0247**	$/kW
General Service 1,500 to 4,999 kW	kW	1,580,852	$0	**0.0**	$/kW
Large Use	kW	1,106,783	$0	**0.0**	$/kW
Unmetered Scattered Load	kWh	14,860,742	$0	**0.0**	$/kWh
Sentinel Lighting	kW	135	$0	**0.0**	$/kW
Street Lighting	kW	81,768	$0	**0.0**	$/kW
Total			($175,338)		

Table 4 – Rate Riders for GA

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	53,523,252	$99,573	**$0.0019**	$/kWh
General Service < 50 kW	kWh	104,398,586	$194,220	**$0.0019**	$/kWh
General Service 50 to 1,499 kW	kWh	-614,072,904	($1,142,400)	**$0.0019**	$/kWh
General Service 1,500 to 4,999 kW	kWh	-383,810,223	($714,027)	**$0.0019**	$/kWh
Large Use	kWh	-606,440,853	($1,128,202)	**$0.0019**	$/kWh
Unmetered Scattered Load	kWh	0	$0	**0.0**	$/kWh
Sentinel Lighting	kWh	0	$0	**0.0**	$/kWh
Street Lighting	kWh	31,684,027	$58,944	**$0.0019**	$/kWh
Total			($2,631,892)		

Table 5 – Rate Riders for Group 2 Accounts

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	307,053	$4,883,260	**$1.33**	$
General Service < 50 kW	kWh	727,990,863	$1,091,055	**$0.0015**	$/kWh
General Service 50 to 1,499 kW	kW	7,171,762	$1,914,834	**$0.2670**	$/kW
General Service 1,500 to 4,999 kW	kW	1,580,852	$596,573	**$0.3774**	$/kW
Large Use	kW	1,106,783	$315,014	**$0.2846**	$/kW
Unmetered Scattered Load	kWh	14,860,742	$29,524	**$0.0020**	$/kWh
Sentinel Lighting	kW	135	$220	**$1.6267**	$/kW
Street Lighting	kW	81,768	$64,935	**$0.7941**	$/kW
Total			$8,895,977[8]		

[8] Total is out by amount allocated to Standby, which produced a zero value rate rider.

7.0 GA AND WMS CBR CLASS A ADJUSTMENTS

Hydro Ottawa has both Class A and Class B GA customers. Historically, the disposition of USofA 1589 – RSVA – GA has been allocated to all non-RPP customers on a kWh basis. This method has been used for several years and was maintained upon the introduction of Class A GA customers. The DVA Workform was updated in 2016, to start allocating an appropriate portion of the GA Variance Account balance to customers transitioning between Class A and Class B.

The DVA model requests customer level information in order to capture customer-specific impacts of transitioning Class A customers. Hydro Ottawa has supplied this information at the direction of the OEB. The total amount to be allocated to Class A transitioning customers for GA is a credit of $146,552. The total amount to be allocated to Class A transitioning customers for WMS CBR, as stated in Section 2.1, is being cleared through the general purpose Group 1 DVA rate rider. Hydro Ottawa proposes to apply the customer-specific Class A GA adjustments as a one-time adjustment rather than monthly adjustments. Unlike the use of rate riders, these adjustments are a manual process for Hydro Ottawa. Accordingly, Hydro Ottawa believes that it would be more efficient to complete one-time adjustments on 36 accounts (72 adjustments plus HST and potentially the 8% provincial rebate) rather than completing a minimum of 72 adjustments monthly.

8.0 PROPOSED ESTABLISHMENT OF NEW DVAs

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

Ontario Energy Board

GA Analysis Workform

Version 1.0

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
Drop down cells

Utility Name HYDRO OTTAWA LIMITED

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K51)	Net Change in Principal Balance in the GL (cell C62)	Reconciling Items (sum of cells C63 to C75)	Adjusted Net Change in Principal Balance in the GL (cell C76)	Unresolved Difference	$ Consumption at Actual Rate Paid (cell J51)	Unresolved Difference as % of Expected GA Payments to IESO
2014	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2015	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2016	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
2017	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Cumulative Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**N/A**

Ontario Energy Board

GA Analysis Workform

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

Year		2018		
Total Metered excluding WMP	C = A+B	7,363,836,567	kWh	100%
RPP	A	3,260,345,219	kWh	44.3%
Non RPP	B = D+E	4,103,491,348	kWh	55.7%
Non-RPP Class A	D	1,276,844,713	kWh	17.3%
Non-RPP Class B*	E	2,826,646,635	kWh	38.4%

*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 paticular month

Note 4 **Analysis of Expected GA Amount**

Year **2018**

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	298,390,221	283,365,424	270,506,404	285,531,201	0.08777	$ 25,061,074	0.06736	$ 19,233,382	-$ 5,827,692
February	274,987,469	270,506,404	239,167,762	243,648,826	0.07333	$ 17,866,768	0.08167	$ 19,898,800	$ 2,032,031
March	254,263,296	239,167,762	240,916,554	256,012,088	0.07877	$ 20,166,072	0.09481	$ 24,272,506	$ 4,106,434
April	239,022,987	240,916,554	236,323,699	234,430,132	0.09810	$ 22,997,596	0.09959	$ 23,346,897	$ 349,301
May	246,491,576	236,323,699	225,726,858	235,894,735	0.09392	$ 22,155,233	0.10793	$ 25,460,119	$ 3,304,885
June	235,081,532	225,726,858	227,955,541	237,310,215	0.13336	$ 31,647,690	0.11896	$ 28,230,423	-$ 3,417,267
July	243,571,470	227,955,541	241,161,591	256,777,520	0.08502	$ 21,831,225	0.07737	$ 19,866,877	-$ 1,964,348
August	246,398,348	241,161,591	235,167,320	240,404,078	0.07790	$ 18,727,478	0.07490	$ 18,006,265	-$ 721,212
September	248,884,256	235,167,320	221,418,226	235,135,162	0.08424	$ 19,807,786	0.08584	$ 20,184,002	$ 376,216
October	231,649,919	221,418,226	204,287,183	214,518,876	0.08921	$ 19,137,229	0.12059	$ 25,868,831	$ 6,731,602
November	217,617,463	204,287,183	216,285,419	229,615,700	0.12235	$ 28,093,481	0.09855	$ 22,628,627	-$ 5,464,854
December	211,552,348	216,285,419	250,848,686	246,115,614	0.09198	$ 22,637,714	0.07404	$ 18,222,400	-$ 4,415,314
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**2,947,910,886**	**2,842,281,981**	**2,809,765,243**	**2,915,394,148**		**$ 270,129,346**		**$ 265,219,129**	**-$ 4,910,217**

Calculated Loss Factor **1.0314**

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	-$ 3,207,780	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year	-$ 1,191,246	
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 28,330	
2a	Remove prior year end unbilled to actual revenue differences	-$ 913,981	
2b	Add current year end unbilled to actual revenue differences	$ 683,524	
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	-$ 509,520	
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	-$	5,110,673
Net Change in Expected GA Balance in the Year Per Analysis	-$	4,910,217
Unresolved Difference	-$	200,456
Unresolved Difference as % of Expected GA Payments to IESO		-0.1%

INSTRUCTIONS FOR COMPLETING GA ANALYSIS WORKFORM

ONTARIO ENERGY BOARD | COMMISSION DE L'ÉNERGIE DE L'ONTARIO

Appendix A
GA Methodology Description
Questions on Accounts 1588 & 1589[1]

1. Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

Reconciliation of Account 1588 - 2018

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	$736,537	Balance after 2019 disposition
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year	0	N
2. Reversal of CT 1142 true-up from the previous year	$(517,157)	Y
3. Unbilled to billed adjustment for previous year	$(48,940)	Y
4. Reversal of RPP vs. Non-RPP allocation	$1,452,496	Y
Sub-Total Reversals from previous year (A):	$984,279	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill	0	N
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL	$(10,635)	N
7. Unbilled accrued vs. billed for 2018 consumption	$182,878	N
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption	$(829,307)	N
9. Other		
Sub-Total Principal Adjustments for 2018 consumption (B)	$(657,064)	
Total Principal Adjustments shown for 2018 (A + B)	$327,215	

[1]In 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.

Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule	$1,063,752.01	

10. 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 prorated 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.
    d. Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

Reponse:

Hydro Ottawa follows approach b above. This approach was used consistently for all years in which variances are proposed for disposition.

11. <u>Questions on CT 1142</u>
    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 2018?
    d. Which months from 2018 were trued up in 2019?
        i. Were these true ups recorded in 2018 or 2019 balance in the General Ledger?
    e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Response:

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 true-up for CT 1142 with the IESO for 2018 on a monthly basis and the DVA continuity adjustments reflects adjustments up until the end of May 2019. Hydro Ottawa expects only minor true ups for 2018 going forward due to the possibility of cancel/rebills.

d. January 2018 to December 2018 were trued-up in 2019. Yes, the true ups were recorded in the General Ledger balances in 2019.

e. Yes, the 2018 true-up in 2019 are reflected in the DVA Continuity Schedule in cell BF31. The dollar value for 1588 is $(657,064). Hydro Ottawa expects only minor true ups for 2018 going forward due to the possibility of cancel/rebills.

12. <u>Questions on CT 148</u>
    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 the initial GA expense in Account 1589?

d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions?
e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP
    i. Were these true ups recorded in 2018 or 2019 balance in the General Ledger?
f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

Response:

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 details 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 trued 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 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. On an annual basis, the GA expense is recorded using the paid GA per kWh rate (based on CT 148) as Hydro Ottawa uses the IESO 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 2018 to December 2018 were trued-up in 2019. Yes, the true ups were recorded in the General Ledger balances in 2019.

F. Yes the 2018 true-up in 2019 are reflected in the DVA Continuity Schedule in cell BF32. The dollar value for 1589 is $(2,105,227). Hydro Ottawa expects only minor true-ups for 2018 going forward due to the possibility of cancel/rebills.

13. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

<u>Questions on Principal Adjustments - Accounts 1588 and 1589</u>

a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?

b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.

c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?

NB: only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should <u>not</u> be included as a "reversal" from the previous year.

d. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Response:

A. Yes,$(984,379) for 1588 and $243,573 for 1589.

B. The 1589 adjustment of $243,573 can be further broken down into the RPP Settlement true up amount of $1,174,501 and the unbilled to actual revenue difference of $(930,928).

C. Yes, Hydro Ottawa reversed the adjustment approved in 2019 rates in its current proposed amount for disposition.

D. Hydro Ottawa confirms it trued up the RPP/non-RPP consumption in the GL.

Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells	
Drop down cells	

Utility Name Hydro Ottawa Limited

Utility name must be selected

Please select "yes" for the 1595 Rate Years being Requested for Disposition

2012	No
2013	No
2014	Yes
2015	No
2016	Yes
2017	Yes

Ontario Energy Board

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	-$13,690,164	$89,880	-$92,339	**-$2,459**	**-0.7%**
Account 1589 - Global Adjustment		-$4,831,532	-$83,673	-$4,915,205	-$4,871,932	-$43,273	-$47,587	**-$90,860**	**0.9%**
Total Group 1 and Group 2 Balances		-$18,226,077	-$289,413	-$18,515,489	-$18,562,097	$46,607	-$139,926	**-$93,319**	**-0.3%**
							Total residual balance per continuity schedule:	-$93,318	
							Difference (any variance should be explained):	**$0**	

*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

Ontario Energy Board

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	-$17,185,661	-$95,002	$55,641	**-$39,361**	**0.5%**
Account 1589 - Global Adjustment		$12,168,610	$152,789	$12,321,399	$12,144,864	$176,535	-$72,857	**$103,678**	**1.4%**
Total Group 1 and Group 2 Balances		-$4,949,681	-$9,583	-$4,959,264	-$5,040,797	$81,533	-$17,216	**$64,317**	**-1.6%**
							Total residual balance per continuity schedule:	$64,317	
							Difference (any variance should be explained):	**$0**	

*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

Ontario Energy Board

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		-$15,125,232	-$39,937	-$15,165,169	-$14,966,375	-$198,794	-$96,784	**-$295,578**	**1.3%**
Account 1589 - Global Adjustment		-$6,949,342	-$129,883	-$7,079,225	-$6,919,300	-$159,925	-$42,027	**-$201,952**	**2.3%**
Total Group 1 and Group 2 Balances		-$22,074,574	-$169,820	-$22,244,394	-$21,885,675	-$358,719	-$138,810	**-$497,529**	**1.6%**
							Total residual balance per continuity schedule:	-$497,529	
							Difference (any variance should be explained):	**$0**	

*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