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Northern Ontario Wires Inc.
Filed: 26 August, 2016
EB-2016-0096
Exhibit 10

Exhibit 10:

Cost of Service Checklist



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Tab 1

Exhibit 10: Deferral And Variance Accounts

Tab 1 (of 1): Cost of Service Checklist

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Schedule 1

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		Yes/No/N/A	Evidence Reference, Notes
GENERAL REQUIREMENTS			
Ch 1, Pg. 2	Certification by a senior officer that the evidence filed is accurate, consistent and complete	Yes	E1/T3/S1, pg1
Ch 1, Pg. 3	Confidential Information - Practice Direction has been followed	N/A	No evidence filed is confidential
Ch 2, Pg. 3	Chapter 2 appendices in live Microsoft Excel format	Yes	Filed via RESS
4	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year.	N/A	
4	Aligning rate year with fiscal year - request for proposed alignment	N/A	
5	Text searchable and bookmarked PDF documents	Yes	Filed via RESS
6	Materiality threshold; additional details beyond the threshold if necessary	Yes	E1/T5/S10, pg 1
7	State accounting standard(s) used in historical, bridge and test years. Provide a summary of changes to its accounting policies made since the applicant's last cost of service filing. Identify all material changes or confirm no material changes in the adoption of IFRS. Appendix 2-Y	Yes	E1/T8/S2, pg 1
RESS Guideline	Two hardcopies of application sent to OEB the same day as electronic filing (p10 of RESS Guideline)	Yes	
EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS			
<i>Table of Contents</i>			
9	Table of Contents listing major sections and subsections of the application. Electronic version of application appropriately bookmarked to provide direct access to each section	Yes	E1/T1/S1, pg 1-7
<i>Executive Summary</i>			
9	Plain language description of objectives and business plan and how they relate to the application and the RRFE objectives. Description should aid the OEB in understanding the impacts of the business plan on key areas such as customer service, system reliability, costs and bill impacts. Description of how customer feedback is reflected	Yes	E1/T2/S1, pg 1-6
<i>Administration</i>			
9	Primary contact information (name, address, phone, fax, email)	Yes	E1/T3/S2, pg 1
9	Identification of legal (or other) representation	Yes	E1/T3/S3, pg 1
9	Applicant's internet address for viewing of application and any social media accounts used by the applicant to communicate with customers	Yes	E1/T3/S4, pg 1
10	Statement identifying customers materially affected by the application including any change to any rate or charge and specific statement of what individual customer or customer groups would be affected by the proposed change	Yes	E1/T3/S5, pg 1
10	Statement identifying where notice should be published and why	Yes	E1/T3/S6, pg 1
10	Bill impacts - distribution only impacts for 750 kWh residential and 2000 kWh GS<50 (sub-total A of Tariff Schedule and Bill Impact Spreadsheet Model) to be used for notice	Yes	E1/T3/S7, pg 1
10	Form of hearing requested and why	Yes	E1/T3/S8, pg 1
10	Requested effective date	Yes	E1/T3/S9, pg 1
3 & 10	Statement identifying all deviations from Filing Requirements; identify concerns with models or changes to models	N/A	E1/T3/S10, pg 1
10	Statement identifying and describing any changes to methodologies used vs previous applications	N/A	E1/T3/S11, pg 1
10	Statement confirming that the distributor will have implemented monthly billing for all customers by December 31, 2016	Yes	E4/T3/S1, pg 17 (R)
10	Identification of OEB directions from any previous OEB Decisions and/or Orders. The applicant must clearly indicate how these are being addressed in the current application (e.g., filing of a study as directed in a previous decision)	N/A	E1/T3/S12, pg 1
10 & 11	Reference to Conditions of Service - LDC does not need to file Conditions of Service, but must provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	Yes	E1/T3/S13, pg 1
11	Description of the corporate and utility organizational structure, showing the main units and executive and senior management positions within the utility. Include a corporate entities relationship chart, showing the extent to which the parent company is represented on the utility company's Board of Directors and a description of the reporting relationships between utility and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	Yes	E1/T3/S14, pg 1
11	List of approvals requested (and relevant section of legislation), including accounting orders - a PDF copy of Appendix 2-A should be provided in this section	Yes	E1/T3/S9, pg 1
<i>Distribution System Overview</i>			
11	Description of Service Area (including map, communities served)	Yes	E1/T4/S1, pg 1-4

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11	Description of whether the distributor is a host distributor and/or embedded distributor. Identification of embedded and/or host distributors; if partially embedded provide %load from host distributor. If the distributor is a host, the applicant should identify whether there is a separate Embedded Distributor customer class or if any embedded distributors are included in other customer classes such as GS > 50 kW	Yes	E1/T4/S2, pg 1
11	Statement as to whether or not the distributor has had any transmission or high voltage assets deemed by the OEB as distribution assets and whether or not there are any such assets the distributor is seeking approval for in this application	Yes	E1/T4/S3, pg 1
Application Summary			
At a minimum, the items below must be provided. Applicants must also identify all proposed changes that will have a material impact on customers.			
12	Revenue Requirement - service RR, increase (\$ and %) from change from previously approved, main drivers	Yes	E1/T5/S1, pg 1
12	Budgeting and Accounting Assumptions - economic overview and identification of accounting standard used for test year and brief explanation of impacts arising from any change in standards	Yes	E1/T5/S2, pg 1-5
12	Load Forecast Summary - load and customer growth, % change in kWh and customer numbers, methodology description	Yes	E1/T5/S3, pg 1-2
12	Rate Base and DSP - major drivers of DSP, rate base for test year, change from last approved (\$ and %), capital expenditures requested for the test year, change in capital expenditures from last approved (\$ and %), summary of costs requested for renewable energy connections/expansions, any O.Reg 339/09 planned recovery, capex for test year, change from last approved, costs for any REG-related, smart grid, regional planning projects	Yes	E1/T5/S4, pg 1-3
13	OM&A Expense - OM&A for test year and change from last approved (\$ and %), summary of drivers, inflation assumed, total compensation for test year and change from last approved (\$ and %).	Yes	E1/T5/S5, pg 1-3
13	Cost of Capital - Statement regarding use of OEB's cost of capital parameters; summary of any deviations	Yes	E1/T5/S6, pg 1
13	Cost Allocation & Rate Design - summary of any deviations from OEB methodologies, significant changes and summary of proposed mitigation plans	Yes	E1/T5/S7, pg 1-2
13	Deferral and Variance Accounts - total disposition (RPP and non-RPP), disposition period, new accounts requested	Yes	E1/T5/S8, pg 1
13	Bill Impacts - total impacts (\$ and %) for all classes for typical customers	Yes	E1/T5/S9, pg 1
Customer Engagement			
13 & 14	Overview of customer engagement activities; description of plans and how customer needs, preferences and expectations have been reflected in the application.	Yes	E1/T6/S1, pg 1-11
14	Discussion on how customers were informed of the proposals being considered for inclusion in the application and the value of those proposals to customers i.e. costs, benefits, and the impact on rates	Yes	E1/T6/S1, pg 1-11
14	Discussion of any feedback provided by customers and how the feedback shaped the final application	Yes	E1/T6/S1, pg 9
14	Reference to any other communication sent to customers about the application i.e. bill inserts, town hall meetings or other forms of out reach and the feedback received from customers through these engagement activities	Yes	E1/T6/S1, pg 2-6
14	Complete Appendix 2-AC Customer Engagement Activities Summary - identify how outcomes have shaped the application	Yes	E1/T6/S1/Att1, pg 1
14	All responses to matters raised in letters of comment filed with the OEB.	N/A	No letters received
Performance Measurement			
14 & 15	Discussion of performance for each of the distributor's scorecard measures over the last five years; drivers for its performance, plans for continuous improvement, identify performance improvement targets, forecast of efficiency assessment using the PEG forecasting model for the test year, discussion on how distributor's self-assessment has informed its business plan and the application	Yes	E1/T7/S1, pg 3-8
Financial Information			
15	Non-consolidated Audited Financial Statements for 2 most recent years (i.e. 3 years of historical actuals)	Yes	E1/T8/S1/Att1, E1/T8/S1/Att2, E1/T8/S1/Att3,
15	Detailed reconciliation of AFS with regulatory financial results filed in the application, with identification of any deviations that are being proposed	Yes	E1/T8/S1/Att4
15	Annual Report and MD&A for most recent year of distributor and parent company, if applicable	N/A	
15	Rating Agency Reports, if available; Prospectuses, etc. for recent and planned public issuances	N/A	
15	Any change in tax status	N/A	
15	Existing accounting orders and departures from the accounting orders and USoA	N/A	
15	Accounting Standards used for financial statements and when adopted	Yes	E1/T8/S2, pg 1
16	Confirmation that accounting treatment of any non-utility business has segregated activities from rate regulated activities	N/A	
Distributor Consolidation			
16	If a distributor has acquired or amalgamated with another distributor, identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement.	N/A	

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EXHIBIT 2 - RATE BASE			
<i>Overview</i>			
16	Completed Fixed Asset Continuity Schedule (Appendix 2-BA) - in Application and Excel format	Yes	E2/T1/S1/Att1, pg 1-6
16 & 17 & 18	Opening and closing balances, average of opening and closing balances for gross assets and accumulated depreciation; working capital allowance (historical actuals, bridge and test year forecast)	Yes	E2/T1/S1 pg 1
17	Continuity statements (year end balance, including interest during construction and overheads). Explanation for any restatement (e.g. due to change in accounting standards) Year over year variance analysis; explanation where variance greater than materiality threshold Hist. OEB-Approved vs Hist. Actual Hist. Act. vs. preceding Hist. Act. Hist. Act. vs. Bridge Bridge vs. Test	Yes	E2/T1/S1 pg 4-5
17	Opening and closing balances of gross assets and accumulated depreciation must correspond to fixed asset continuity statements. If not, an explanation must be provided (e.g., WIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Yes	E2/T1/S1 pg 3
<i>Gross Assets - PP&E and Accumulated Depreciation</i>			
18	Breakdown by function and by major plant account; description of major plant items for test year	N/A	
18	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	N/A	
18	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Yes	E2/T1/S3 pg 1
18	All asset disposals clearly identified in the Chapter 2 Appendices for all historical, bridge and test years and if any amounts related to gains or losses on disposals have been included in Account 1575 IFRS - CGAAP Transitional PP&E Amount	Yes	E2/T1/S1/Att1
<i>Allowance for Working Capital</i>			
18	Working Capital - 7.5% allowance or Lead/Lag Study or Previous OEB Direction	Yes	E2/T1/S4, pg 1-3
19	Lead/Lag Study - leads and lags measured in days, dollar-weighted	N/A	
19	Cost of Power must be determined by split between RPP and non-RPP customers based on actual data, use most current RPP (TOU) price, use current UTR. Should include SME charge.	Yes	E3/T1/S4/Att1
<i>Treatment of Stranded Assets Related to Smart Meter Deployment</i>			
19	Stranded Meters - if the recovery of stranded conventional meters replaced by smart meters has not been reviewed and approved, a proposal for a Stranded Meter Rate Rider must be made Explanation for approaches that are not the OEB approach Completed Appendix 2-S.	N/A	
<i>Capital Expenditures</i>			
21	As applicable - file evidence that demonstrates that regional issues have been appropriately considered and where applicable addressed in developing the applicant's proposed capital expenditure plan. As part of its planning an applicant should consider municipal planning, including any plans for expansion of boundaries from a regional perspective to demonstrate the most cost effective solutions are being considered	Yes	E2/T2/S1 pg 1-30
22	DSP filed as a stand-alone document; a discrete element within Exhibit 2	Yes	E2/T2/S1/ATT1 pg 1-280
22	Complete Appendix 2-AB - historical years must be actuals, forecasts for the bridge and test years	Yes	E2/T2/S1/ATT2 pg 1
22	Complete Appendix 2-AA along with: explanation for variances, including that of actuals v. OEB-approved amounts for last OEB-approved CoS application; for capital projects that have a project life cycle greater than one year, the proposed accounting treatment, including the treatment of the cost of funds for construction work-in-progress	Yes	E2/T2/S1/ATT3 pg 1
22	Non-distribution activities - capital expenditures and reconciliation to total capital budget	Yes	E2/T2/S1 pg 1-30
22	If applicable, details of any capital contributions made or forecast to be made to a transmitter with respect to a Connection and Cost Recovery Agreement. Details to be provided include, initial forecast used to calculate contribution, amount of contribution (if any), true-up dates and potential true-up payments	N/A	
23	Discussion outlining capital and operating efficiencies realized as a result of the deployment and operationalization of smart meters and related technologies (e.g., AMI communications networks, ODS) in its networks. Qualitative and quantitative description and support should be provided as applicable	Yes	E2/T2/S1 pg 1, pg 13, pg 17
23	Description of how incremental conservation initiatives have been considered in order to defer or avoid future infrastructure projects as part of distribution system planning processes	Yes	E2/T2/S1 pg 1

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23	If applying for funding through distribution rates to pursue activities such as energy efficiency programs, demand response programs, energy storage programs etc. the application must include a consideration of the projected affects to the distribution system on a long term basis and the projected expenditures. Distributors should explain the proposed program in the context of the distributors five year Distribution System Plan or explain any changes to its system plans that are pertinent to the program	N/A	
23	Changes to capitalization policy since its last rebasing application as a result of the OEB's letter dated July 17, 2012 or for any other reasons, the applicant must identify the changes and the causes of the changes.	Yes	E2/T2/S2 pg 3
24	Appendix 2-D complete; identification of burden rates and burden rates prior to changes, if any	Yes	E2/T2/S3/ATT1
25	Generation Facilities - If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09: - Appendices 2-FA through 2-FC identifying all eligible investments for recovery	N/A	
<i>New Policy Options for the Funding of Capital</i>			
25	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP). Provide cost and materiality calculations to demonstrate ACM qualification	N/A	
<i>Addition of ICM Assets to Rate Base</i>			
26	Distributor with previously approved ICM(s) - schedule of ICM amounts, variances and explanation	N/A	
26 & 27	Balances in Account 1508 sub-accounts, reconciliation with proposed rate base amounts; recalculated revenue requirement should be compared with rate rider revenue	N/A	
<i>Service Quality and Reliability Performance</i>			
27	5 historical years of ESQRs, explanation for any under-performance vs standard and actions taken	Yes	E2/T2/S7 pg 1-4
27	5 historical years of SAIDI and SAIFI - for all interruptions, all interruptions excluding loss of supply, and all interruptions excluding major events; explanation for any under-performance vs 5 year average and actions taken	Yes	E2/T2/S7 pg 1-4
27	Distributors may propose SAIDI and SAIFI benchmarks different than 5 year average; provide rationale	N/A	
27	Completed Appendix 2-G	Yes	E2/T2/S7/ATT1
Ch 5 p9	Where applicable, explanation for section headings other than Chapter 5 headings; cross reference table	Yes	DSP pp. i-iii
Ch 5 p9-10	Distribution System Plan Overview - key elements, sources of cost savings, period covered, vintage of information on investment drivers, changes to asset management process since last DSP filing, dependencies	Yes	DSP pp. 11-14
Ch 5 p10-11	Coordinated Planning with 3rd parties - description of consultations - deliverables of the Regional Planning Process, or status of deliverables - OPA letter in relation to REG investments (Ch 5 p8&9) and Dx response letter	Yes	DSP pp. 15-18, Appendix B, Appendix C, Appendix D
Ch 5 p11	Performance Measurement - identify and define methods and measures used to monitor DSP performance - summary of performance and trends over historical period. Must include SAIFI and SAIDI for all interruptions and all interruptions excluding loss of supply - explain how information has affected DSP	Yes	DSP pp. 19-30
Ch5 p12	Asset Management Process Overview - description of AM objectives/corporate goals and how Dx ranks objectives for prioritizing investments	Yes	DSP p. 31
Ch5 p12	Inputs/Outputs of the AM process and information flow for investments; flowchart recommended	Yes	DSP p. 32-35
Ch 5 p13	Overview of Assets Managed - description of service area (including evolution of features in forecast period affecting DSP), - description of system configuration - service profile and condition by asset type (tables and/or figures) - date data compiled - assessment of degree the capacity of system assets is utilized	Yes	DSP pp. 36-42
Ch 5 p13-14	Asset Lifecycle Optimization - description of asset lifecycle optimization policies and practices, including asset replacement and refurbishment, maintenance planning criteria and assumptions - description of asset life cycle risk management policies and practices, assessment methods and approaches to mitigation	Yes	DSP pp. 45-51

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Ch 5 p14-15	Capital Expenditure Plan Summary for significant projects and activities to be undertaken - capability to connect new load or Gx customers, total annual capex over forecast period by investment category, description of how AMP and Capex planning have affected capital expenditures for each category - list, description and total capital cost of material capital expenditures sorted by category (table recommended) - information related to Regional Planning Process (Needs Assessment Report, Regional Planning Status Letter, Regional Infrastructure Plan - as appropriate) - description of customer engagement - Dx expectations of system development over next 5 years - list, description and total capital cost of projects planned in response to customer preferences, to take advantage of technology based opportunities, to study innovative processes (table recommended)	Yes	DSP pp. 52-57
Ch 5 p15	Capital Expenditure Planning Process Overview - description of capex planning objectives/criteria/assumptions, relationship with AM objectives, policy on consideration of non-distribution alternatives, processes used to identify projects in each investment category, customer feedback and impact on plan, method and criteria used to prioritise REG investments	Yes	DSP pp. 58-75
Ch 5 p16	System Capability Assessment for REG - REG applications > 10 kW, number and MW of REG connections for forecast period, capacity of Dx to connect REG, connection constraints	Yes	DSP p. 76
Ch 5 p16-18 Ch 2 p24	Capital Expenditure Summary by Investment Category - completed Table 2 of Ch 5 for historical and forecast period, explanation of markedly different variances plan vs actual, explanation of markedly different variances year over year Table 2 of Ch 5 is provided in Excel format in Appendix 2-AB (must provide actual totals for historical years, as a minimum)	Yes	DSP pp. 77-80
Ch5 p19	Overall Plan - comparative expenditures by category over historical period, forecast impact of system investment on O&M, drivers of investments by category, information related to Dx system capability assessment	Yes	DSP p. 80
Ch 5 p19-25	Material Investments - For each project that meets materiality threshold set in Ch 2 p10 - general information - total capital, customer attachments, dates, risks, variances, REG investments - evaluation criteria - may include: efficiency, customer value, reliability, etc. - category specific requirements for each project - system access, system renewal, system service, general plant (as applicable)	Yes	DSP pp. 81-84, Appendix A
EXHIBIT 3 - OPERATING REVENUE			
<i>Load and Revenue Forecasts</i>			
28	Explanation of causes, assumptions and adjustments for volume forecast. Economic assumptions and data sources for customer and load forecasts	Yes	E3/T1/S2/ATT1 pg 1-22
28	Explanation of weather normalization methodology	Yes	E3/T1/S2/ATT1 pg 1-22
28	Quantification of any impacts arising from the persistence of historical CDM programs as well as the forecasted impacts arising from new programs in the bridge and test years through the current 6-year CDM framework.	Yes	E3/T1/S2/ATT1 pg 1-22
29	Completed Appendix 2-IB; the customer and load forecast for the test year must be entered on RRWF, Tab 10	Yes	E3/T1/S2/ATT2
29 & 30	Multivariate Regression Model - rationale for choice, regression statistics, explanation of weather normalization methodology, sources of data for endogenous and exogenous variables, any binary variables used to either account for individual data points or to account for seasonal or cyclical trends or for discontinuities in the historical data, explanation of any specific adjustments made; data used in load forecast must be provided in Excel format, including derivation of constructed variables	Yes	E3/T1/S2/ATT1 pg 8
30	NAC Model - rationale for choice, data supporting NAC variables, description of accounting for CDM including licence conditions, discussion of weather normalization considerations	N/A	
30 & 31	CDM Adjustment - account for CDM in 2017 load forecast. Consider impact of persistence of historical CDM and impact of new programs. Adjustments may be required for IESO reported results which are full year impacts	Yes	E3/T1/S3
31	CDM savings for 2017 LRAMVA balance and adjustment to 2017 load forecast; data by customer class and for both kWh and, as applicable, kW. Provide rationale for level of CDM reductions in 2017 load forecast	Yes	E3/T1/S3
31	Completed Appendix 2-I	Yes	E3/T1/S3/ATT1
<i>Accuracy of Load Forecast and Variance Analyses</i>			
31	Completed Appendix 2-IB	Yes	E3/T1/S2/ATT2 pg 1
31	For customer/connection counts - identification as to whether customer/connection count is shown in year end or average format, year-over-year variances in changes of customer/connection counts with explanation of major changes, explanations of bridge and test year forecasts by rate class, for last rebasing variance analysis between last OEB-approved and actuals with explanations for material differences	Yes	E3/T1/S2/ATT2 pg 3

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31 & 32	For consumption and demand - explanation to support how kWh are converted to kW for applicable demand-billed classes, year-over-year variances in kWh and kW by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (should be done for both historical actuals against each other and historical weather-normalized actuals over time), explanations of the bridge and test year forecasts by rate class, variance analysis between the last OEB-approved and the actual and weather-normalized actual results	Yes	E3/T1/S2/ATT2 pg 1-2
32	For revenues - calculation of bridge year forecast of revenues at existing rates, calculation of test year forecasted revenues at existing and proposed rates, year-over-year variances in revenues comparing historical actuals and bridge and test year forecasts	Yes	E3/T1/S2/ATT2
32	With respect to average consumption, for each rate class, distributors are to provide weather-actual and weather-normalized average annual consumption or demand per customer as applicable for last OEB approved and historical, weather normalized average annual consumption or demand per customer for the bridge and test years, explanation of the net change in average consumption from last OEB-approved and actuals from historical, bridge and test years based on year-over-year variances and any apparant trends in data	Yes	E3/T1/S2/ATT2 pg 1-2
Other Revenue			
33	Completed Appendix 2-H	Yes	E3/T3/S1/ATT1
33	Variance analysis - year over year, historical, bridge and test	Yes	E3/T3/S1/ATT3
33	Any new proposed specific service charges, or proposed changes to rates or application of existing specific service charges	N/A	
33	Revenue from affiliate transactions, shared services, corporate cost allocation	N/A	
33	Distributors must identify any discrete customer groups that may be materially impacted by changes to other rates and charges	N/A	
EXHIBIT 4 - OPERATING COSTS			
Overview			
34	Brief explanation of test year OM&A levels, cost drivers, significant changes, trends, inflation rate assumed, business environment changes	Yes	E4/T1/S1 pg 1-7
Summary and Cost Driver Tables			
34	Summary of recoverable OM&A expenses; Appendix 2-JA	Yes	E4/T2/S1/ATT1 pg 1
34	Recoverable OM&A cost drivers; Appendix 2-JB	Yes	E4/T2/S1/ATT2 pg 1
34	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	Yes	E4/T2/S1/ATT3 pg 1
34	Identification of change in OM&A in test year in relation to change in capitalized overhead.	Yes	E2/T2/S3/ATT1 pg 1
35	OM&A variance analysis for test year with respect to bridge and historical years; Appendix 2-D	Yes	E2/T2/S3/ATT1 pg 1
Program Delivery Costs with Variance Analysis			
35	Completed Appendix 2-JC OM&A Programs Table - completed by program or major functions; include variance analysis limited to variances that are outliers, between test year and last OEB approved and most recent actuals, including an explanation for each significant change whether the change was within or outside the applicant's control and explanation of why	Yes	E4/T2/S1/ATT3, E4/T3/S1 pg 1-27
35	For each significant change within the applicant's control describe business decision that was made to manage the cost increase/decrease and the alternatives	Yes	E4/T3/S1 pg 1-27
Workforce Planning and Employee Compensation			
35	Employee Compensation - completed Appendix 2-K	Yes	E4/T3/S2/ATT1 pg 1
35	Description of previous and proposed workforce plans, including compensation strategy	Yes	E4/T3/S2 pg 1-18
36	Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to headcount and compensation. Explanation for all years includes: - year over year variances - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans, - relevant studies (e.g. compensation benchmarking)	Yes	E4/T3/S2 pg 1-18
36	Details of employee benefit programs including pensions for last OEB approved, historical, bridge and test; must agree with tax section	Yes	E4/T3/S2
36	Most recent actuarial report on employee benefits, pension and OPEBs	Yes	E4/T3/S2/ATT3 pg 1-13
36	Completed Appendix 2-KA - accounting method for pension and OPEBs	Yes	E4/T3/S2/ATT2 pg 1
Shared Services and Corporate Cost Allocation			
36	Identification of all shared services among affiliates and parent company; identification of the extent to which the applicant is a "virtual utility"	Yes	E4/T3/S3

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36 & 37	Allocation methodology for corporate and shared services; list of costs and allocators, including any third party review	Yes	E4/T3/S3
37	Completed Appendix 2-N for service provided or received for historical, bridge and test; including reconciliation with revenue included in Other Revenue	Yes	E4/T3/S3/ATT1
37	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and most recent actual	Yes	E4/T3/S3/ATT1
37	Identification of any Board of Director costs for affiliates included in LDC costs	N/A	
Non-Affiliate Services, One-Time Costs, Regulatory Costs			
37	Purchased Non-Affiliated Services - file a copy of procurement policy (signing authority, tendering process, non-affiliate service purchase compliance)	Yes	E4/T3/S4/ATT2 pg 1-6
37	For material transactions that are not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	N/A	
37	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test (or future years)	Yes	E4/T3/S5 pg 1-2
38	Regulatory costs - breakdown of actual and forecast, supporting information related to CoS application, proposed recovery (i.e. amortized?). Completed Appendix 2-M	Yes	E4/T3/S6/ATT1
LEAP, Charitable and Political Donations			
38	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes	Yes	E4/T3/S7 pg 1
38	Detailed information for all contributions that are claimed for recovery	Yes	E4/T3/S7 pg 1
38	Charitable Donations - the applicant must confirm that no political contributions have been included for recovery	Yes	E4/T3/S8 pg 1
Depreciation, Amortization and Depletion			
39	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	Yes	E4/T4/S1 pg 1-5 (R)
18 & 39	Depreciation, Amortization and Depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must agree to accumulated depreciation in Appendix 2-BA under rate base	Yes	E4/T4/S1/ATT1, pg 1-5 (R)
39	Identification of any Asset Retirement Obligations and associated depreciation, accretion expense	N/A	
39	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	Yes	E4/T4/S1 pg 1-5 (R)
39	Copy of depreciation/amortization policy, or equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Yes	E4/T4/S1 pg 1-5, E2/T1/S3 (R)
40	Explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	Yes	E4/T4/S1 pg 1-3 (R)
40	For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes, including any changes subsequent to those made by January 1, 2013 - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA, detail differences in TUL from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB - File applicable depreciation appendices as provided in Chapter 2 MIFRS Appendices (Appendix 2-CA to 2-CK)	N/A	E4/T4/S1 pg 1-5 (R)
PILs and Property Taxes			
40	Completed version of the PILs model (PDF and Excel); derivation of adjustments for historical, bridge, test years	Yes	E4/T5/S1/ATT1
40	Supporting schedules and calculations identifying reconciling items	N/A	
41	Most recent federal and provincial tax returns	Yes	E4/T5/S2/ATT1, E4/T5/S2/ATT2
15 & 41	Financial Statements included with tax returns if different from those filed with application	N/A	
41	Calculation of Tax Credits; redact where required (filing of unredacted versions is not required)	N/A	
41	Supporting schedules, calculations and explanations for other additions and deductions	N/A	
41	Explanation of how taxes other than income taxes or PILS (e.g. property taxes) are derived	Yes	E4/T5/S3 pg 1
Non-recoverable and Disallowed Expenses			
41	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	N/A	
Integrity Checks			
41	Completion of Integrity checks listed on p.41; statement confirming completion	Yes	E4/T5/S5 pg 1
Conservation and Demand Management			
		Yes	E4/T5/S5 pg 1

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		Yes/No/N/A	Evidence Reference, Notes
43 & 44	<p>LRAMVA - disposition of balance. Distributors must provide new LRAMVA Workform in a working Excel file and provide the following:</p> <ul style="list-style-type: none"> - statement indicating use of most recent input assumptions when calculating lost revenue - statement indicating reliance on most recent CDM evaluation report from IESO; copy of report - Tables for each rate class showing lost revenue by year; list of programs applicable to rate class. Within each separate rate class table, a list of all the CDM programs/initiatives applicable to that rate class and the energy savings (kWh) and peak demand (kW) savings assigned to those programs/initiatives.. For peak demand (kW) savings, the monthly multiplier amount used to convert the peak demand (kW) savings value included in the IESO's final results report into an annual value for each program - lost revenue calculations - energy savings by class and OEB-approved variable charge - statement that indicates if carrying charges are requested 	Yes	E4/T6/S1
44	Third party report for any OEB-approved programs	N/A	
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE			
<i>Capital Structure</i>			
45	Statement that LDC adopts OEB's guidelines for cost of capital and confirms that updates will be done. Alternatively - utility specific cost of capital with supporting evidence	Yes	E5/T1/S1 pg 1-3
45	Completed Appendix 2-OA for last OEB approved and test year	Yes	E5/T1/S1/ATT1 pg 1-2
45	Completed Appendix 2-OB for historical, bridge and test years	Yes	E5/T1/S1/ATT2 pg 1-5
45	Explanation for any changes in capital structure	N/A	
<i>Cost of Capital (Return on Equity and Cost of Debt)</i>			
45	Calculation of cost for each capital component	Yes	E5/T1/S1
45	Profit or loss on redemption of debt	N/A	
45	Copies of promissory notes or other debt arrangements with affiliates	Yes	E5/T1/S1/ATT3 pg 1-11
45	Explanation of debt rate for each existing debt instrument	Yes	E5/T1/S1/ATT3 pg 2-3
45	Forecast of new debt in bridge and test year - details including estimate of rate	Yes	E5/T1/S1/ATT3 pg 3
46	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	N/A	
46	Notional Debt - difference between actual debt thickness and deemed debt thickness attracts the weighted average cost of actual long-term debt rate (unless 100% equity financed)	Yes	E5/T1/S1 pg 4
<i>Not-for-Profit Corporations</i>			
47	Not for Profit Corporations - evidence that excess revenue is used to build up operating and capital reserves	N/A	E5/T2/S1
47	Detailed calculation for test year revenue requirement based on its Reserve Requirement	N/A	E5/T2/S1
47	The proposed reserves and rationale for the need to establish each reserve, the time period of building up the reserves, and the procedure and policy of each reserve	N/A	E5/T2/S1
47	Description of the governance of the not-for-profit corporation	N/A	E5/T2/S1
47	<p>If there are approved reserves from previous OEB decisions provide the following:</p> <ul style="list-style-type: none"> -any changes to the reserve policies and rationale for the changes since last CoS limits of any capital and/or operating reserves as approved by the OEB and identify decisions -current balances of any established capital and/or operating reserves -list withdrawals from capital and operating reserves, identify amounts and purpose of withdrawal -if limits on capital and operating reserves achieved provide a proposal for utilization of amounts -if limits on reserves not achieved provide rationale and the detail for its forecast of the Reserve Requirement for the test year 	N/A	E5/T2/S1
EXHIBIT 6 - REVENUE DEFICIENCY/SUFFICIENCY			
48	Calculation of delivery-related Revenue Deficiency/Sufficiency (excluding cost of power and associated costs): net utility income, rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency/sufficiency, gross deficiency/sufficiency. Deficiency/sufficiency must also be net of other costs (e.g. LV costs, RSVAs, smart meter and other DVA balances).	Yes	E6/T1/S1 pg 1-2
48	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	Yes	E6/T1/S1 pg 2-4
49	Impacts of any changes in methodologies to deficiency/sufficiency	N/A	

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Revenue Requirement Work Form			
49	RRWF - in PDF and Excel. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Yes	E6/T1/S1/ATT1
49	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	N/A	
EXHIBIT 7 - COST ALLOCATION			
Cost Allocation Study Requirements			
50	Completed cost allocation study using the OEB-approved methodology or a comparable model must be filed reflecting future loads and costs and be supported by appropriate explanations and live Excel spreadsheets. Sheets 11 and 12 of the RRWF must also be completed. Live Excel version of 2017 cost allocation model will be filed (updated load profiles or scaled version of HONI CAIF). Model must be consistent with test year load forecast, changes to customer classes and load profiles.	Yes	E7/T1/S1/A1
50	Explanation provided if a distributor is unable to update its load profiles and confirm that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed	N/A	
51	Description of weighting factors, and rationale for use of default values (if applicable)	Yes	E7/T1/S1 pg 2
51	Hard copy of sheets I-6, I-8, O-1 and O-2 (first page)	Yes	E7/T1/S1/ATT2
51 & 52	Host Distributor - evidence of consultation with embedded Dx - Statement regarding embedded Dx support for approach to allocation of costs - If embedded Dx is separate class - class in cost allocation study and RRWF, Sheet 11 - If new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges); include in cost allocation study and RRWF, Sheet 11 - If embedded Dx billed as GS customer - , include with the GS class in cost allocation model and Appendix 2-P. Provide cost of serving, load served, asset ownership information, distribution charges, appropriateness of rate class. File Appendix 2-Q.	N/A	
52	Unmetered Loads (including Street Lighting) - Confirmation of communication with unmetered load customers when proposing changes to the level of the rates and charges or the introduction of new rates and charges	Yes	E7/T1/S1 pg 1
52	microFIT - if the applicant believes that it has unique circumstances which would justify a certain rate, appropriate documentation must be provided	N/A	
53	Standby Rates - if seeking approval on final basis, provide evidence that affected customers have been advised. If seeking changes to standby charges, provide rationale and evidence that affected customer have been advised.	N/A	
53	New customer class or eliminated customer class - rationale and restatement of revenue requirement from previous CoS	N/A	
53 & 54	To support a proposal to rebalance rates, the distributor must provide information on the revenue by class that would apply if all rates were changed by a uniform percentage. Ratios must be compared with the ratios that will result from the rates being proposed by the distributor.	Yes	E7/T2/S1/A1
Revenue to Cost Ratios			
54	If R:C ratios outside deadband based on model - distributors must include cost allocation proposal to bring them within the OEB-approved ranges. In making any such adjustments, distributors should address potential mitigation measures if the impact of the adjustments on the rates of any particular class or classes is significant.	N/A	
55	If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters	N/A	
EXHIBIT 8 - RATE DESIGN			
55	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places	Yes	E8/T1/S1/ATT1
Fixed Variable Proportion			
55 & 56	The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V with supporting info -Proposed F/V proportion with explanation for any changes (billing determinants from proposed load forecast) -Comparison between current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	Yes	E8/T1/S1
Rate Design Policy			
56	LDCs must propose changes to residential rates consistent with policy to transition to fully fixed monthly distribution service charge.	Yes	E8/T2/S1/ATT1
56	Proposal follows approach set out in Tab 12 of RRWF	Yes	E8/T2/S1/ATT1

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		Yes/No/N/A	Evidence Reference, Notes
57	If applicable, distributor with seasonal residential class must propose identical rate design treatment for such a class	N/A	
RTSRs			
57	Retail Transmission Service Rate Work Form - PDF and Excel	Yes	E8/T3/S1/ATT1
57	RTSR information must be consistent with working capital allowance calculation	Yes	E8/T3/S1/ATT3, E2/T1/S4
Retail Service Charges			
57	If proposing changes to Retail Service Charges or introduction of new rates and charges - evidence of consultation and notice	N/A	E8/T3/S2
Regulatory Charges			
57	Wholesale Market Service Rate - reflect current approved rate in application or justify otherwise	Yes	E8/T3/S3
Specific Service Charges			
58	Specific Service Charge description/purpose/reason for new and revised SSC; calculations to support charges	Yes	E8/T3/S1, E3/T3/S1 pg 2
58	Identification in the Application Summary all proposed changes that will have a material impact on customers, including charges that may affect a discrete group.	N/A	
58	Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions 2012-2015, bridge and test years. Whether these charges should be included on tariff sheet	N/A	
58	Ensure revenue from SSCs corresponds with Operating Revenue evidence	Yes	E3/T3/S1/ATT1, E3/T1/S1
Low Voltage Service Rates			
58	Forecast of LV cost, sum of host distributors charges	Yes	E8/T3/S5/ATT1 (R)
58 & 59	Low Voltage Cost (historical, bridge, test), variances and explanations for substantive changes	Yes	E8/T3/S5 (R)
59	Support for forecast LV, e.g. Hydro One Sub-Transmission charges	Yes	E8/T3/S5/ATT1 (R)
59	Allocation of LV cost to customer classes (typically proportional to Tx connection revenue)	Yes	E8/T3/S5/ATT1 (R)
59	Proposed LV rates by customer class	Yes	E8/T3/S5/ATT1 (R)
Loss Factors			
59	Proposed SFLF and Total Loss Factor for test year	Yes	E8/T4/S1/ATT1
59	Statement as to whether LDC is embedded including whether fully or partially	Yes	E8/T4/S1/
59	Study of losses if required by previous decision	N/A	
59	3-5 years of historical loss factor data - Completed Appendix 2-R	Yes	E8/T4/S1/ATT1
59	If proposed loss factor >5%, explanation and action plan to reduce losses going forward	Yes	E8/T4/S1
59	Explanation of SFLF if not standard	Yes	E8/T4/S1
Tariff of Rates and Charges			
59	Current and proposed Tariff of Rates and Charges filed in the Tariff Schedule/Bill Impacts Model - each change must be explained and supported in the appropriate section of the application	Yes	E8/T5/S1/ATT1
60	Explanation of changes to terms and conditions of service if changes affect application of rates	N/A	
Revenue Reconciliation			
60	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement	Yes	E8/T5/S2
60	Completed RRWF - Sheet 13 - rates and charges entered on this sheet should be rounded to the same decimal places as tariff	Yes	E8/T1/S1/ATT1
Bill Impact Information			
60	Completed Bill Impacts Model for all classes in the distributor's tariff schedule. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts.	Yes	E8/T5/S1/ATT2
60	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant	Yes	E8/T5/S1/ATT2
60	Rates and charges input in the tariff schedule and Bill Impacts Model rounded to the decimal places as shown on the existing tariff	Yes	E8/T5/S1/ATT2
61	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh, residential at the lowest 10th percentile and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory.	Yes	E8/T5/S1/ATT2
61	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation	N/A	

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Rate Mitigation			
61	Evidence showing that the monthly service charge would not rise by more than \$4 per year due only to the rate design change, and that the total bill impact, reflecting all proposed changes in the application, will not exceed 10%. If either of these criteria is not met, some form of mitigation may be required (i.e. extending transition period).	Yes	E8/T2/S1/ATT1
62	Evaluation of bill impact for residential customer at 10th consumption percentile. Describe methodology for determination of 10th consumption percentile. File mitigation plan for whole residential class if impact >10% for these customers.	Yes	E8/T5/S1 (R), E8/T5/S1/ATT2
62 & 63	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification, revised impact calculation. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed.	N/A	E8/T5/S3
63	Rate Harmonization Plans, if applicable - including impact analysis	N/A	
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS			
63	List of all outstanding DVA and sub-accounts; provide description of DVAs that were used differently than as described in the APH	Yes	E9/T1/S1
63	Completed DVA continuity schedule for period following last disposition to present - live Excel format	Yes	E9/T1/S1/ATT1 via RESS
63	Confirm use of interest rates established by the OEB by month or by quarter for each year	Yes	E9/T1/S2
64	Explanation if account balances in continuity schedule differs from trial balance in RRR and AFS	Yes	E9/T1/S1/ATT1 pg 9
64	Identification of Group 2 accounts that will continue/discontinue going forward, with explanation	Yes	E9/T1/S4
64	Statement as to any new accounts, and justification.	N/A	
64	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis; explanation, amount of adjustment and supporting documents	Yes	E9/T1/S5 pg 1
64	Breakdown of energy sales and cost of power by USoA - as reported in AFS mapped and reconciled to USoA. Provide explanation if making a profit or loss on commodity.	Yes	E9/T1/S6 pg 1-2
64	Statement confirming that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not pro-rated.	Yes	E9/T1/S7 pg 1
One-Time Incremental IFRS Costs			
64 & 65	Request for disposition of Account 1508 sub-account IFRS Transition Costs if balances are still in account and not previously requested for disposition: - completed Appendix 2-YA - statement whether any one time IFRS transition costs are embedded in 2017 revenue requirement, where and why it is embedded, and the quantum - explanation for material variances in Account 1508 sub-account IFRS Transition Costs Variance - explanation on why costs incurred after adoption of IFRS, if any, and the nature of the costs - statement that no capital costs, ongoing IFRS compliance costs are recorded in 1508 sub-account; provide explanation if this is not the case	Yes	E9/T2/S1 pg 1
Account 1575, IFRS-CGAAP Transitional PP&E Amounts			
65 & 66	1575 IFRS-CGAAP PP&E account - Account 1575 and 1576 can't be used interchangeably - breakdown of balance, including explanation for each accounting change; Appendix 2-EA - listing and quantification of drivers - volumetric rate rider to clear 1575; separate rider must be on a fixed basis for the residential class; - rate of return component is to be applied to 1575 but not recorded in 1575 - statement confirming no carrying charges applied to 1575 - explanation for the basis of the proposed disposition period to clear Account 1575 rate rider - show the balance in DVA continuity schedule	N/A	
Account 1576, Accounting Changes under CGAAP			

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67	Changes to depreciation and capitalization in 2012 or 2013 - Account 1576 IFRS-CGAAP PP&E - Appendix 2-BA must not be adjusted for 1576 - breakdown of balance related to 1576, Appendix 2-EB or 2-EC drivers of change in closing net PP&E identified and quantified - volumetric rate rider to clear 1576; the rider for the residential class must be on a fixed basis - rate of return component is to be applied to 1576 but not recorded in 1576 - statement confirming no carrying charges applied to 1576 - explanation for the basis of the proposed disposition period to clear Account 1576 rate rider - show the balance in DVA continuity schedule	Yes	E9/T2/S2, E9/T2/S2/ATT1, E9/T2/S3/ATT1
Retail Service Charges			
67 & 68	Retail Service Charges - material balance in 1518 or 1548 - confirm variances are incremental costs of providing retail services; identify drivers for balances - provide schedule identifying all revenues and expenses listed by USoA for 2013, actual/forecast for bridge and test year - state whether Article 490 of APH has been followed; explanation if not followed	Yes	E9/T2/S4
68	Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed	N/A	
Disposition of Deferral and Variance Accounts			
68	Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why	Yes	E9/T1/S3 pg 2
68	Statement whether DVA balances before forecasted interest match the last AFS; explain any variances	Yes	E9/T2/S5 pg 2
68	Provide an explanation of variance > 5% between amounts proposed for disposition and amounts reported in RRR for each account.	N/A	E9/T2/S5 pg 2
68	Provide explanations if variances are < 5% threshold if the variances in question relate to: (1) matters of principle (i.e. conformance with the APH or prior OEB decisions, and prior period adjustments); and/or, (2) the cumulative effect of immaterial differences over several accounts total to a material difference between what is proposed for disposition in total before forecasted interest and what is recorded in the RRR filings	Yes	E9/T2/S5 pg 2
68	Show relevant calculations: rationale for allocation of each account, proposed billing determinants	Yes	E9/T2/S5 pg 3, E9/T1/S1/ATT1
68	Propose charge type (fixed or variable) for recovery purposes in accordance with Rate Design Policy	Yes	E9/T2/S5 pg 3, E9/T1/S1/ATT1
68	Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year, if the applicant is proposing an alternative recovery period must provide explanation.	Yes	E9/T1/S1/ pg 2
69	Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the MP's settle directly with the IESO.	Yes	E9/T1/S1/ATT1 pg 14
69	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers. Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance.	Yes	E9/T1/S1 pg 1-4
Global Adjustment			
69	Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP customers when clearing balances from the GA Variance Account	Yes	E9/T2/S6 pg 1-2
69	Indicate whether a Class B customer switched to Class A during the 2015 rate year in DVA Continuity Schedule	Yes	E9/T2/S6 pg 1
70	Description of settlement process with IESO or host distributor, specify GA rate used for each rate class, itemize process for providing estimates and describe true-up process, details of method for estimating RPP and non-RPP consumption, treatment of embedded generation/distribution.	Yes	E9/T2/S6 pg 1
Establishment of New Deferral and Variance Accounts			
70	New DVA - information provided which addresses that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order.	N/A	E9/T1/S4 pg 1