

November 11, 2016

Mr. Martin Davies & Ms. Donna Kwan  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27th Floor  
Toronto, ON M4P 1E4

Dear Mr. Davies & Ms. Kwari:

**Re: Electricity Distribution Licence No. ED-2002-0556  
2017 Electricity Distribution Rate Application (EB-2016-0084) Revisions and Interrogatory Responses**

1. Please find enclosed evidentiary revisions to Hydro Ottawa's Custom IR – Year 2 Update Distribution Rate Application as originally filed with the Board August 15, 2016.
2. The enclosed revisions are largely related to the removal of Hydro Ottawa's request to finalize Standby Charges and introduce a Standby Reliability Charge. Hydro Ottawa confirms that the updates do not have an impact on the remaining rates within the Application. For clarity, please note:
  - Wording within Table 5 of schedule 9-2-1 along with the negative numbers within the rate orders appeared red in the original application and have not changed as part of this update.
3. Pursuant to Rule 11.03 of the Board's Rules of Practice and Procedure, as revised, revisions are denoted in red and are provided on coloured (pink) paper that indicate the date of the revision. In addition, Hydro Ottawa is providing a table (Appendix A) describing the original evidence and each revision to the evidence.
4. Please also find Hydro Ottawa responses to the four Board Staff Interrogatory Questions.

Please do not hesitate to contact me should you have any questions.

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Respectfully,

*Original signed by Gregory Van Dusen*

Gregory Van Dusen  
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## Appendix A

### Table of Revisions

#### Hydro Ottawa Limited 2017 Custom IR – Year 2 Update (EB-2016-0084)

Exhibit	Tab	Schedule	Attachment	November 11, 2016 Revised/Updated Content	Description of Revision/Updates
1	2	1		<u>Executive Summary:</u> Table 2, change to item title.	Struck out the word “Settlement” in the line item titled, “Original Settlement Revenue Requirement”
				Specific Relief Requested	Updated to remove establishment of new deferral and variance account for Standby Revenue
				Annual Adjustments	Updated to remove request for new deferral account for Standby Reliability
				Publication and Service of Notice	Updated to remove notice to customers in regards to current and potential Standby customers
1	3	1		<u>Application and Approvals Sought:</u> Specific Relief Requested	Updated to remove request for new deferral account for Standby Reliability
1	3	3		<u>Notice of Application:</u> Affected Customers	Updated to remove Standby customers as affected customers.
				Publication Information	Updated to remove Standby customers
7	1	1		<u>Cost Allocation:</u> Standby Rates	Updated to remove section 2.0
				Notification to Customers	Updated to remove section 2.1
				Methodology of Standby Rates	Updated to remove section 2.2
				Treatment of Standby Rates	Updated to remove section 2.3
			<b>Attachment 7-1 (C)</b>	Standby Letter December 21, 2015	Updated to remove Attachment 7-1 (C)
			<b>Attachment</b>	Hydro Ottawa 2006	Updated to remove

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Exhibit	Tab	Schedule	Attachment	November 11, 2016 Revised/Updated Content	Description of Revision/Updates
			<b>7-1 (D)</b>	Standby Exhibit	Attachment 7-1 (D)
			<b>Attachment 8-10(B)</b>	<u>Proposed Tariff of Rates and Charges</u>	Updated to remove Standby Reliability Charge along with clarification of interim rates.
<b>9</b>	<b>1</b>	<b>1</b>		<u>Current Deferral and Variance Accounts:</u> New Deferral and Variance Accounts	Updated to remove proposed Standby Variance Account
				Table 5- Cost of Power and Energy Sales	Updated 2015 Revised to reflect a revision to the Reporting & Record Keeping Requirements
<b>9</b>	<b>1</b>	<b>2</b>		<u>New Deferral and Variance Accounts:</u> Introduction	To remove wording related to the Standby variance account
				New Deferral and Variance Accounts Being Requested	Updated to remove section 3.0

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## 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 “the Board”) Electricity Distributor License No. ED-2002-0556. Hydro Ottawa distributes electricity to approximately 324,000 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, 2017. This 2017 Rate Application (“Application”) represents Hydro Ottawa’s first 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.”<sup>1</sup> 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.”<sup>2</sup>

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

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<sup>1</sup> RRFE Report, p. 18.

<sup>2</sup> *Ibid*, pp. 18-19.



1 requirements and formulas set forth in the Approved Settlement Agreement. Consistent  
2 with the Approved Settlement Agreement, this Application seeks approval of targeted  
3 adjustments to rates and other charges, effective January 1, 2017.

4  
5 Both the OEB's Custom IR method and the Approved Settlement Agreement also  
6 require Hydro Ottawa to submit annual reports on actual amounts of capital spending.<sup>3</sup>  
7 This reporting requirement does not apply to this Application, as it is a separate  
8 obligation that requires – among other things – the disclosure of spending results from a  
9 full year of the Custom IR period. The first full year of Hydro Ottawa's Custom IR period  
10 (2016) has not yet concluded. Accordingly, and in step with OEB requirements, Hydro  
11 Ottawa will submit this annual report in April 2017.

12  
13 Finally, with regard to the RRFE framework, its expectations and goals will continue to  
14 guide Hydro Ottawa in the execution of the company's business plans and capital  
15 investment programs over the course of Hydro Ottawa's Custom IR term. In particular,  
16 Hydro Ottawa views customer engagement as an essential part of doing business and,  
17 as a result, has placed the customer at the centre of everything Hydro Ottawa does by  
18 weighing customer impacts in every decision. This philosophy is reflected in Hydro  
19 Ottawa's renewed strategic plan, *Strategic Direction 2016-2020*, which is included as  
20 Attachment 1-2(A).

## 21 22 **2.0 BACKGROUND – HYDRO OTTAWA'S CUSTOM IR APPLICATION & OEB** 23 **DECISION**

24 Hydro Ottawa filed a Custom IR Application (EB-2015-0004) with the OEB on April 29,  
25 2015, in which Hydro Ottawa sought approval for changes to the rates that it charges for  
26 electricity distribution for a period of five years, to be effective January 1, 2016 through  
27 December 31, 2020.

28  

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<sup>3</sup> RRFE Report, p. 20; Approved Settlement Agreement, p. 24.



1 The following nine parties requested and were granted intervenor status in that  
2 proceeding:<sup>4</sup>

- 3
- 4 • Consumers Council of Canada (“CCC”);
- 5 • Energy Probe Research Foundation (“Energy Probe”);
- 6 • School Energy Coalition (“SEC”);
- 7 • Vulnerable Energy Consumers Coalition (“VECC”);
- 8 • Sustainable Infrastructure Alliance of Ontario (“SIA”);
- 9 • Allstream Inc. (“Allstream”);
- 10 • Quebecor Media (“Quebecor”).
- 11 • Rogers Communications Partnership (“Rogers”); and
- 12 • TELUS Communications Inc. (“TELUS”).
- 13

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

22

23 On December 7, 2015, the Parties filed a second set of amendments to the Settlement  
24 Proposal. This version represented a comprehensive settlement in relation to the terms  
25 of Hydro Ottawa’s Custom IR plan for 2016-2020 on all issues, with the exception of one

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<sup>4</sup> 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.

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



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

10  
11 In the amended Settlement Proposal, the Parties agreed that "the limited off-ramps and  
12 adjustments are appropriate in the specific circumstances of the Hydro Ottawa Custom  
13 IR plan..."<sup>6</sup> The Parties also agreed to three annual adjustment mechanisms: (1) an  
14 asymmetrical Earnings Sharing Mechanism ("ESM") with no dead band; (2) an  
15 asymmetrical capital variance account for certain capital investments; and (3) an  
16 efficiency adjustment that will operate as a proxy stretch factor if Hydro Ottawa's  
17 efficiency ranking declines during the Custom IR term.

18  
19 On December 22, 2015, the OEB issued its Decision and Rate Order ("Decision") on  
20 Hydro Ottawa's Custom IR Application, in which it accepted the December 7, 2015  
21 version of the Settlement Proposal (hereafter referred to as the "Approved Settlement  
22 Agreement"), and approved the rates and charges arising from it. The Decision also set  
23 forth the OEB's finding that "Hydro Ottawa's application and the settlement proposal  
24 prepared by the parties meet the expectations of the RRFE for a Custom IR."<sup>7</sup> In the  
25 December 22, 2015 Decision, the OEB stated that it would issue a separate decision on  
26 the pole attachment charge in due course.

27  
28 On February 25, 2016, the OEB issued a Decision and Rate Order ("Pole Attachment  
29 Decision") approving a pole attachment charge for Hydro Ottawa of \$53.00 per pole per  
30 year, effective January 1, 2016. In its Pole Attachment Decision, the OEB stated that

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<sup>6</sup> Approved Settlement Agreement, p. 34.

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





1 “[t]his charge will be fixed, with no annual inflation adjustments, pending the outcome of  
2 the OEB’s generic policy review of electricity distributors’ miscellaneous rates and  
3 charges...”<sup>8</sup>

### 5 **3.0 APPLICATION**

6 Hydro Ottawa hereby submits this Application to the OEB for approval of its proposed  
7 distribution rates and other charges, effective January 1, 2017. This Application is  
8 submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the “OEB Act”),  
9 the Decision of the OEB regarding Hydro Ottawa’s Custom IR Application, and relevant  
10 OEB guidelines and requirements. In particular, the preparation of this Application has  
11 been guided by the *Filing Requirements For Electricity Distribution Rate Applications*  
12 issued by the OEB on July 14, 2016. The timing of Hydro Ottawa’s submittal of this  
13 Application is in accordance with the filing deadlines set forth in the OEB’s letter to  
14 licensed electricity distributors, issued July 14, 2016.<sup>9</sup>

15  
16 Hydro Ottawa has opted to structure this Application using a Cost of Service format. The  
17 intended objective of this approach is to facilitate comparisons which Board members  
18 and staff, intervenors, and consumers may wish to make between this Application, Hydro  
19 Ottawa’s original Custom IR Application, and future annual rate adjustment filings.  
20 Hydro Ottawa believes that it is in the interests of all parties to ensure such ease of  
21 reference for the principal pieces of evidence in the record for this proceeding.

22  
23 In addition, in the interests of supporting similar efficiencies, Hydro Ottawa has prepared  
24 the two tables below. Table 1 summarizes relevant actions and commitments which  
25 were agreed upon by the Parties and enshrined in the Approved Settlement Agreement.  
26 Table 2 provides an updated summary of Hydro Ottawa’s 2016-2020 revenue  
27 requirement, as approved pursuant to the Approved Settlement Agreement and the Pole  
28 Attachment Decision.

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

<sup>9</sup> OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2017 Incentive Regulation Mechanism Distribution Rate Applications, July 14, 2016, p. 2.



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

6  
7 Table 1 is organized in columns that identify the relevant action, the corresponding  
8 description in the Approved Settlement Agreement of the agreed action, the specific  
9 page number of the Approved Settlement Agreement in which the action is referenced,  
10 and the Exhibit in this Application which corresponds to the action. It should be noted  
11 that Table 1 does not represent an exhaustive list of all agreed actions from the  
12 Approved Settlement Agreement. Actions omitted from Table 1 have either been  
13 completed, in accordance with the Approved Settlement Agreement, or are not germane  
14 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	2017 Rate Application Exhibit
1	Working Capital Allowance ("WCA")	HOL will not adjust the WCA during any year of Custom IR period (including 2019 and 2020)	Page 15	Exhibit 2 – Rate Base
2	Capital Investment Variance Account	HOL will track, on an annual basis, variances in the cumulative revenue requirement impacts arising from variances in three distinct capital forecasts: (a) System Renewal/System Service; (b) System Access; (c) General Plant	Page 16-17	Exhibit 9 – Deferral and Variance Accounts
3	Y Factor Account	HOL will create a deferral account to provide rate recovery of amounts up to the approved \$66 million	Page 19	Exhibit 9 – Deferral and Variance Accounts
4	New Facilities Account	1. HOL will create a new deferral or variance account to capture and record revenue requirement impacts arising from costs that are above the approved \$66 million  2. HOL will apply for disposition of approved amounts at its next rebasing	Page 19	Exhibit 9 – Deferral and Variance Accounts
5	2017-2020 Operations, 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	Page 21	Exhibit 9 – Deferral and Variance Accounts



#	Item	Description of Agreed Action	Settlement Agreement Page Number	2017 Rate Application Exhibit
		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		
8	Cost of Capital (Return on Equity – “ROE”)	HOL will update in 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 long-term debt	HOL will re-set forecasted rates in 2018 for 2019 and 2020, using new consensus long-term forecast (to be issued October 2018)	Page 22	Exhibit 5 – Cost of Capital and Capital Structure
10	Pole attachment revenue	Distribution rates will be adjusted by an equal amount so that the service revenue requirement for each year is unchanged, as a result of OEB decision on pole attachment revenue	Page 22	Exhibit 6 – Calculation of Revenue Deficiency or Surplus
11	Pole Attachment Charge Variance Account	HOL to review and dispose of the balance in the Variance Account as part of its next Custom IR rate adjustment in 2017	Per Pole Attachment Decision <sup>10</sup>	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	Page 23-24	Exhibit 9 – Deferral and Variance Accounts

<sup>10</sup> Pole Attachment Decision, p. 15.



#	Item	Description of Agreed Action	Settlement Agreement Page Number	2017 Rate Application Exhibit
		<p>2. HOL will calculate earnings in same manner as net income for regulatory purposes under Reporting and Record Keeping Requirements ("RRR") filings</p> <p>3. HOL will ensure that the nature and timing of revenues, expenses, and costs is consistent with regulatory rules in existence on the date of Settlement Proposal</p>		
14	Accounting Policies and Practices	HOL will not make any material changes, that have the effect of either reducing or increasing utility earnings unless otherwise directed to do so by the OEB, or by an accounting standards body and/or provincial or federal government, and approved by OEB	Page 24	Exhibit 9 – Deferral and Variance Accounts
15	Annual scorecard and RRR reporting	HOL will provide its annual Scorecard and RRR reporting, as per the OEB schedule	Page 24	N/A
16	Actual capital spending	HOL will report annually, on a program level based on three categories: (a) Service Access; (b) System Service and System Renewal; (c) General Plant	Page 24	Exhibit 2 – Rate Base
17	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	HOL will update these rates	Page 25	Exhibit 8 –



#	Item	Description of Agreed Action	Settlement Agreement Page Number	2017 Rate Application Exhibit
	Transmission Service Rates	annually and file update with OEB for approval		Rate Design
22	Ten new deferral and variance accounts	HOL will establish the 10 new deferral and variance accounts	Page 25	Exhibit 9 – Deferral and Variance Accounts
23	Clearing deferral and variance accounts	Hydro Ottawa's deferral and variance accounts will be cleared during the Custom IR period in accordance with the OEB policies as they exist each year of the term	Page 26	Exhibit 9 – Deferral and Variance Accounts
24	Sentinel lighting rates	HOL will make changes, to move these rates within OEB approved cost/benefit ratio range by 2020	Page 27	Exhibit 8 – Rate Design
25	Fixed charge for General Service ("GS") >50 class	HOL will reduce the fixed charge for this class from \$260 to \$200 for GS 50 to 1499 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	Summary of going in, annual	Page 59	Exhibit 1 –



#	Item	Description of Agreed Action	Settlement Agreement Page Number	2017 Rate Application Exhibit
	Adjustments	and mid-term adjustments		Administration
32	Z-factor relief	HOL is not precluded from applying for Z-factor relief in the event that an unforeseen event results in a financial impact that exceeds Hydro Ottawa's \$880,000 materiality threshold	Page 27	Exhibit 1 – Administration
33	Timing of Application	HOL must apply for an update to its rates, or confirm that no update is required, no later than the deadline for [Incentive Regulation Mechanism] adjustments for distributors with rates effective January 1, which is typically in August each year.	Per Board Instruction <sup>11</sup>	Exhibit 1 – Administration

1

2

3 Regarding Table 2, it is intended to synthesize the approvals emerging from the  
4 Approved Settlement Agreement, the OEB's Decision on Hydro Ottawa's Custom IR  
5 Application, and the Pole Attachment Decision, and to offer a clear overview of the  
6 resultant updates to Hydro Ottawa's revenue requirement. Revenue requirements for  
7 the period 2016 to 2018 have been set, while those for 2019 and 2020 will be adjusted  
8 as part of Hydro Ottawa's annual rate adjustment application to be filed in 2018. For  
9 further details, please see Exhibit 6-1-1.

10

11

<sup>11</sup> EB-2015-0004 *Decision and Rate Order*, p. 8; OEB Letter to Licensed Electricity Distributors re: I. Updated Filing Requirements, II. Process for 2017 Incentive Regulation Mechanism Distribution Rate Applications, July 14, 2016, p. 2.


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

Item (\$millions)	2016	2017	2018	2019	2020	Totals (16-20)
Original <del>Settlement</del> 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

**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**

Deficiency over 2015 Rates per Settlement Agreement	(\$5.3)	(\$12.9)	(\$20.8)	(\$27.6)	(\$31.4)	(\$98.0)
Yearly Change in Deficiency per Settlement Agreement	(\$5.3)	(\$7.5)	(\$8.0)	(\$6.8)	(\$3.7)	(\$31.4)
Weighted Average Increase over 2015 rates	3.3%	8.1%	13.1%	17.3%	19.5%	12.3%
Weighted Average Change in Revenue Deficiency	3.3%	4.6%	4.6%	3.8%	2.0%	3.7%

**New Regulator Assets for Items Taken out of Base Rates**

CCRA Payments <sup>1</sup>	\$0.2	\$0.6	\$0.9	\$1.3	\$1.7	\$4.7
Land for New Facilities <sup>1</sup>	\$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

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

**Revenue Requirement Including New Regulatory Assets**

Final Revenue Requirement	\$175.3	\$183.1	\$192.6	\$200.5	\$205.2	\$956.7
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#### 4.0 SPECIFIC RELIEF REQUESTED

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

- a) 2017 revenue requirement, as adjusted by the Pole Attachment Decision as proposed in Exhibit 6-1-1;
- b) 2017 electricity distribution rates and charges, as proposed in Exhibit 8-10;
- c) Actions related to deferral and variance accounts, as proposed in Exhibit 9;  
~~including the establishment of a new deferral and variance account, Standby Revenue Deferral Account; 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. 2016) rates provided in Attachment 8-10(A) be declared interim effective January 1, 2017, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2017. 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 2017 revenue requirement, consistent with the Approved Settlement Agreement and revised per the Pole Attachment Decision. Hydro Ottawa has used the Cost of Service Models and directions provided by the OEB in July 2016 and August 2016 for 2017 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. <sup>12</sup>
2	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
	Cost of Capital	2016-2018	April 2015 consensus long term forecast. The revised RRWF already has this information embedded in it. It is noted here as an adjustment to Hydro Ottawa's updated application filed June 29, 2015.
		2019-2020	Using October 2018 consensus long term forecast
4	Inflation Factor for OM&A	Mid-term adjustment to inflation factor for OM&A escalator	OEB's 2018 inflation factor adjusted to use a weighting of 60% labour and 40% non-labour inflation rate as adjusted by weights and values appropriate to the OM&A spending of Hydro Ottawa.
5	Low Voltage Charges	Annually Adjusted	Annual
6	Retail Transmission Service Rates	Annually Adjusted	Based on Board Approved adjustments to the Hydro One Uniform Transmission Rates ("UTRs") using the RTSR model, which is part of the IRM model.
7	Deferral Accounts	Generally in accordance with OEB policy on threshold dispositions with some exceptions.	<ul style="list-style-type: none"> <li>Group 1 accounts on an annual basis as set out in Table 7 above.<sup>13</sup></li> <li>Group 2 accounts when applying for 2019 &amp; 2020 rates except for LRAMVA. As set out in Table 7 above.</li> <li>New D&amp;V accounts per disposition stipulations set out in Table 7 above.</li> </ul>
8	Third Party non-distribution charges	Ad Hoc	Further to OEB direction.

<sup>12</sup> The reference to page 18 in this instance is to page 18 of the Approved Settlement Agreement.

<sup>13</sup> The reference to Table 7 in these instances is to Table 7 in the Approved Settlement Agreement.



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

- 3  
4 • *Retail Transmission Service Rates ("RTSRs")* – Per the Approved Settlement  
5 Agreement, Hydro Ottawa is using the RTSRs for its 2017 rates, as calculated by  
6 the OEB's RTSR model. RTSR updates will also be based upon OEB-approved  
7 adjustments to the Hydro One Uniform Transmission Rates ("UTRs"). Given that  
8 Hydro One UTRs are not typically approved in time for adjusting Hydro Ottawa's  
9 rates on January 1, UTRs for 2017 will be set using those from the previous year  
10 (i.e. 2016). Differences from the new yearly rates will be captured in Uniform  
11 System of Accounts 1584 – RSVA Network and 1586 – RSVA Connection for  
12 future disposition. For additional information, please see Exhibit 8-3-1.  
13
- 14 • *Retail Service Charges* – These charges apply to services provided by a  
15 distributor to retailers or customers, with respect to the supply of competitive  
16 electricity through retailer contracts. Hydro Ottawa proposes direct notification to  
17 retailers of the approved Retail Service Charges for 2017. For additional  
18 information, please see Exhibit 8-4-1.  
19
- 20 • *Wholesale Market Service Rate ("WMSR")* – Hydro Ottawa has used the current  
21 OEB generic WMSRs in its Proposed Tariff of Rates and Charges, as outlined in  
22 Exhibit 8-10-1. For additional information, please see Exhibit 8-5-1.  
23
- 24 • *Smart Metering Charge* – In 2013, the OEB issued a Decision and Order (EB-  
25 2012-0100/EB-2012-0211) establishing a Smart Metering charge of \$0.79 per  
26 month for Residential and General Service < 50kW customers effective May 1,  
27 2013. Hydro Ottawa has reflected this charge in its Proposed Tariff of Rates and  
28 Charges, as outlined in Exhibit 8-10-1. For additional information, please see  
29 Exhibit 8-6-1.  
30



- 1       • *Revised and New Specific Service Charges* – Service charges apply to services  
2       that are over and above Hydro Ottawa’s standard level of service offerings and  
3       may result from a customer’s action or inaction. The revenue from these charges  
4       offset the total revenue requirement. Multiple currently-approved service charges  
5       will be updated as part of this Application, consistent with the Approved  
6       Settlement Agreement. All other service charges will remain at the 2016  
7       approved rate. As per the Pole Attachment Decision, the Pole Attachment rate  
8       will remain constant from 2016 to 2020, unless Hydro Ottawa is otherwise  
9       directed by the OEB. For additional information, please see Exhibit 8-7-1.
- 10
- 11       • *Low Voltage (“LV”) Service Rate* – Hydro Ottawa receives LV charges from  
12       Hydro One for a number of Shared Distribution Stations, Specific Lines and  
13       Shared Lines. The OEB has previously determined that it was appropriate for an  
14       embedded electricity distributor or a distributor with embedded distribution points  
15       (such as Hydro Ottawa), to establish and maintain a variance account for LV  
16       charges from its host distributor.<sup>14</sup> In this Application, the LV charge has been  
17       allocated to the customer classes based on the class percentage of Retail  
18       Transmission Connection dollars (using 2017 proposed rates). For additional  
19       information, please see Exhibit 8-8-1.
- 20
- 21       • *Disposition of Deferral and Variance Accounts* – Hydro Ottawa is requesting the  
22       disposition of Group 1 Deferral and Variance Accounts in compliance with the  
23       OEB’s report on the *Electricity Distributors’ Deferral and Variance Account*  
24       *Review Initiative* (“EDDVAR Report”). Per the Pole Attachment Decision, Hydro  
25       Ottawa is also requesting the disposition of its Group 2 Pole Attachment Deferral  
26       Account. Hydro Ottawa has complied with the EDDVAR Report guidelines and is  
27       requesting a disposition period of one year. For additional information, please  
28       see Exhibit 9-2-1.
- 29

---

<sup>14</sup> EB-2005-0529 *Decision with Reasons*, p. 17.



~~In addition to the aforementioned rate adjustments emanating from the Approved Settlement Agreement, Hydro Ottawa is requesting a new deferral account for Standby Reliability. Hydro Ottawa is proposing a new Reliability Standby Deferral Account to capture any revenues and expenses associated with its proposed Reliability Standby charge. For additional information, please see Exhibit 9-1-2.~~

## **6.0 MODELS**

Hydro Ottawa has included the following models with this Application:

- Revenue Requirement Workform 2017, filed as Attachment 6-1(A) – The Revenue Requirement Workform provides a summary of the drivers of Hydro Ottawa's 2017 Approved Revenue Requirement, revised by the Pole Attachment Decision. 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.
- 2017 RTSR Model, filed as Attachment 8-3(A) – The RTSR Model 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.
- EDDVAR Continuity Schedule, filed as Attachment 9-2(A) – The EDDVAR Continuity Schedule provides a five-year Account level history of Deferral and



1 Variance Accounts, including recent disposition history, and worksheets to  
2 facilitate designing rate riders for requested Account dispositions.

3

#### 4 **7.0 DISTRIBUTION AND TOTAL BILL IMPACTS**

5 Table 4 below provides a summary of the total bill impacts for typical customers in all  
6 classes. Please see Attachment 8-12(A) for further details regarding Hydro Ottawa's  
7 proposed bill impacts.

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Table 4 – Bill Impacts

Rates Summary			
Rate Class		2016 Approved	2017 Proposed
Residential (800 kWh)	Distribution Charge	\$ 28.40	\$ 28.68
	Change in Distribution Charge		\$ 0.28
	% Distribution Increase		<b>0.99%</b>
	% Increase of Total Bill - No VA		0.24%
	% Increase of Total Bill		0.00%
Residential (750 kWh)	Distribution Charge	\$ 27.44	\$ 27.93
	Change in Distribution Charge		\$ 0.49
	% Distribution Increase		<b>1.79%</b>
	% Increase of Total Bill - No VA		0.42%
	% Increase of Total Bill		0.16%
Residential (640 kWh)	Distribution Charge	\$ 25.31	\$ 26.26
	Change in Distribution Charge		\$ 0.95
	% Distribution Increase		<b>3.76%</b>
	% Increase of Total Bill - No VA		0.88%
	% Increase of Total Bill		0.60%
Residential (232 kWh)	Distribution Charge	\$ 17.44	\$ 20.10
	Change in Distribution Charge		\$ 2.67
	% Distribution Increase		<b>15.29%</b>
	% Increase of Total Bill - No VA		5.40%
	% Increase of Total Bill		4.80%
General Service <50kW (2000 kWh)	Distribution Charge	\$ 60.43	\$ 63.29
	Change in Distribution Charge		\$ 2.86
	% Distribution Increase		<b>4.73%</b>
	% Increase of Total Bill - No VA		0.94%
	% Increase of Total Bill		0.80%
General Service 50- 1,499 kWh (250 kW)	Distribution Charge	\$ 1,217.65	\$ 1,281.13
	Change in Distribution Charge		\$ 63.48
	% Distribution Increase		<b>5.21%</b>
	% Increase of Total Bill - No VA		0.43%
	% Increase of Total Bill		-2.72%



Rates Summary			
Rate Class		2016 Approved	2017 Proposed
General Service 1,500- 4,999 kWh (2500 KW)	Distribution Charge	\$ 13,329.18	\$ 13,989.18
	Change in Distribution Charge		\$ 660.00
	% Distribution Increase		<b>4.95%</b>
	% Increase of Total Bill - No VA		0.44%
	% Increase of Total Bill		-2.66%
Large Use (7500 KW)	Distribution Charge	\$ 41,287.82	\$ 43,130.57
	Change in Distribution Charge		\$ 1,842.75
	% Distribution Increase		<b>4.46%</b>
	% Increase of Total Bill - No VA		0.40%
	% Increase of Total Bill		-2.76%
Sentinel Lighting (0.4 KW)	Distribution Charge	\$ 7.54	\$ 7.95
	Change in Distribution Charge		\$ 0.41
	% Distribution Increase		<b>5.46%</b>
	% Increase of Total Bill - No VA		1.96%
	% Increase of Total Bill		2.01%
Street Lighting (1 KW)	Distribution Charge	\$ 6.07	\$ 6.45
	Change in Distribution Charge		\$ 0.38
	% Distribution Increase		<b>6.31%</b>
	% Increase of Total Bill - No VA		1.28%
	% Increase of Total Bill		-0.26%
Unmetered Scattered Load (470 kWh)	Distribution Charge	\$ 14.71	\$ 15.22
	Change in Distribution Charge		\$ 0.51
	% Distribution Increase		<b>3.46%</b>
	% Increase of Total Bill - No VA		0.73%
	% Increase of Total Bill		1.06%

1

2

### 3 8.0 FORM OF HEARING REQUESTED

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

5

6





## 9.0 PUBLICATION AND SERVICE OF NOTICE

Hydro Ottawa proposes to publish a notice of this Application in the *Ottawa Citizen* and *LeDroit* newspapers, and post a copy of the Application on Hydro Ottawa's website ([www.hydroottawa.com](http://www.hydroottawa.com)). The *Ottawa Citizen* is a daily newspaper serving the Ottawa area. *LeDroit* is a daily newspaper serving French-speaking communities in the Ottawa-Gatineau area. According to the latest data, the *Ottawa Citizen* and *LeDroit* have total average weekday circulations of approximately 105,614 and 34,755, respectively.<sup>15</sup> Hydro Ottawa chooses these publications due to their significant reach into the English- and French-speaking communities within the City of Ottawa and the Village of Casselman.

In addition, with the aim of maximizing stakeholder engagement and awareness, Hydro Ottawa proposes to serve notice directly on ~~current standby customers and customers who have shown interest in standby services, as well as~~ relevant licensed electricity retailers, regarding the submittal of this Application and its proposed adjustments to Hydro Ottawa's rates and charges.

## 10.0 CONTACT INFORMATION

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

---

<sup>15</sup> Newspapers Canada, 2015 Daily Newspaper Circulation Spreadsheet.



**All of which is respectfully submitted this 15<sup>th</sup> day of August, 2016.**

*Original signed by Gregory Van Dusen*

Gregory Van Dusen

Director, Regulatory Affairs

Hydro Ottawa Limited

3025 Albion Road North, PO Box 8700

Ottawa, Ontario K1G 3S4

Telephone: (613) 738-5499 ext. 7472

Email: [gregoryvandusen@hydroottawa.com](mailto:gregoryvandusen@hydroottawa.com) ; [regulatoryaffairs@hydroottawa.com](mailto:regulatoryaffairs@hydroottawa.com)



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

4 **AND IN THE MATTER OF** an Application by Hydro Ottawa Limited  
5 to the Ontario Energy Board for an Order or Orders approving or  
6 fixing just and reasonable rates and other charges for the  
7 distribution of electricity effective January 1, 2017.  
8

9 **APPLICATION AND APPROVAL SOUGHT**

10  
11 **1.0 INTRODUCTION**  
12

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

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

- 25  
26 a) Final distribution rates effective January 1, 2017, determined from a service  
27 revenue requirement of \$182,069,832, as set out in Exhibit 6-1-1; and  
28 b) All other specific relief sought, as set out below.  
29

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



- 1 a) The OEB's Chapter 2 *Filing Requirements for Electricity Distribution Rate*  
2 *Applications* dated July 14, 2016 (the "Filing Requirements"); and  
3 b) RRFE Report.

4  
5 This Application is supported by written evidence as enumerated in Exhibit 1-1-1, Table  
6 of Contents. Hydro Ottawa may amend or supplement this written evidence prior to or  
7 during the course of the OEB's hearing of the Application or the rendering of its final  
8 decision.

9  
10 Hydro Ottawa accordingly proposes the following title for the proceeding that is  
11 commenced by this Application:

12  
13 Hydro Ottawa Limited  
14 2017 Electricity Distribution Rates.  
15  
16

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

19  
20 Hydro Ottawa requests that the OEB make its Rate Order(s) emanating from the current  
21 proceeding effective January 1, 2017. In the event that the OEB's Decision with  
22 Reasons and Rate Order(s) cannot be delivered until after December 1, 2016, then  
23 Hydro Ottawa requests that the OEB grant an Order making its current distribution rates  
24 and charges interim effective January 1, 2017 and establish an account allowing Hydro  
25 Ottawa to recover any differences between the interim rate and the approved rates as  
26 determined by the OEB in its final Decision and Order.

27  
28 The Tariff of Rates and Charges proposed in this Application is set out in Exhibit 8-10-1.  
29 In this Application, Hydro Ottawa provides evidence to support all rates and charges for  
30 2017.



## 2.0 SPECIFIC RELIEF REQUESTED

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

- a) Approval of 2017 revenue requirement, as adjusted by the Pole Attachment Decision as proposed in Exhibit 6-1-1, including:
  - i. Revenue Offset forecasts as set out in Exhibit 3-2-1;
- b) Approval of 2017 electricity distribution rates and charges, as proposed in Exhibit 8-10;
- c) Approvals related to deferral and variance accounts, as proposed in Exhibit 9, including:
  - i. Disposal of balances in existing deferral and variance accounts as at December 31, 2014, as set out in Exhibit 9-2-1;
  - ~~ii. Approval of new deferral and variance accounts, as proposed in Exhibit 9-1-2, including:~~
    - ~~i. Standby Revenue Deferral Account; 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 the Application. Hydro Ottawa requests that all documents issued or filed in connection with this proceeding be served on its authorized representative.



1 Authorized Representative:

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

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

11  
12 Telephone: 613-738-5499 ext. 7472  
13 E-mail: [RegulatoryAffairs@HydroOttawa.com](mailto:RegulatoryAffairs@HydroOttawa.com)  
14

15  
16  
17  
18  
19 **Dated at Ottawa, Ontario, this 15th Day of August, 2016.**

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

26  
27  
28  
29 Signed by:

30  
31  
32  
33  
34 Greg Van Dusen  
35 Director, Regulatory Affairs  
36 Hydro Ottawa Limited  
37  
38  
39  
40  
41  
42



## 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, 2017

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

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



## **NOTICE OF APPLICATION**

### **1.0 INTRODUCTION**

Pursuant to the OEB's filing requirements, set out in the Chapter 2 *Filing Requirements for Electricity Distribution Rate Applications* issued July 14, 2016, 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 324,000 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 will increase, per the Approved Settlement Agreement. For further details, please see Exhibit 8-7-1.

~~Hydro Ottawa is requesting approval of its current Load Displacement Generation Standby charges on a final basis. A new Standby Charge is being proposed for customers who request back-up reliability supply. For further details, please see Exhibit 7-1-1.~~





## b) Summary of Bill Impacts

Table 1 and 2 below provide a high-level summary of distribution bill impacts for a typical residential customer using 750 kWh per month and for a General Service <50kW customer using 2000 kWh per month. Hydro Ottawa proposes to include in its Notice of Application a summary of bill impact information that will be published pursuant to OEB directions or as set out below.

**Table 1 – Residential Bill Impact**

Residential (750 kWh)	
	2017
Distribution Total (\$)	\$27.93
Total Bill (% Δ )	0.16%

**Table 2 – General Service <50KW Bill Impact**

General Service <50KW (2000 kWh)	
	2017
Distribution Total (\$)	\$63.29
Total Bill (% Δ )	0.80%

## c) Publication and Service Information

Hydro Ottawa proposes to publish a notice of this Application in the *Ottawa Citizen* and *LeDroit* newspapers and post a copy of the Application on Hydro Ottawa's website [www.hydroottawa.com](http://www.hydroottawa.com). The *Ottawa Citizen* is a daily newspaper serving the Ottawa area. *LeDroit* is a daily newspaper serving the French-speaking communities in the Ottawa-Gatineau area. According to the latest data, the *Ottawa Citizen* and *LeDroit* have a paid circulation of approximately 105,614 and 34,755, respectively.<sup>1</sup> Hydro Ottawa chooses these publications due to their significant reach into the English- and French-speaking communities within the City of Ottawa and the Village of Casselman.

<sup>1</sup> Newspapers Canada, 2015 Daily Newspaper Circulation Spreadsheet.



1  
2 In addition, Hydro Ottawa proposes to send letters of notice to relevant licensed  
3 electricity retailers., ~~and to current standby customers and customers who have shown~~  
4 ~~interest in standby services.~~

5  
6 **d) Contact Information**

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

9  
10 a. Authorized Representative

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

14  
15 3025 Albion Road North  
16 P.O. Box 8700  
17 Ottawa, Ontario  
18 K1G 3S4

19  
20 Telephone: 613-738-5499 ext. 7472  
21 E-mail: [RegulatoryAffairs@HydroOttawa.com](mailto:RegulatoryAffairs@HydroOttawa.com)  
22

23  
24 **e) Internet Address for Viewing the Application**

25 This Application and related documents will be available for viewing on Hydro Ottawa's  
26 website, [www.hydroottawa.com](http://www.hydroottawa.com), pending receipt of direction from the OEB.



## **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 Lights and Streetlights were outside their lower range, while Unmetered Scattered Load ("USL") was outside its upper range.

As part of its 2016 rates, Hydro Ottawa moved Streetlights 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 Lights move within the OEB's approved range by 2020. As part of this Application, Hydro Ottawa's proposed rates follow the approved movement of Sentinel Lights within OEB-approved ranges by 2020.

The 2017 Cost Allocation Excel model, filed as part of the Approved Settlement Agreement, has been updated as per the Pole Attachment Decision. In addition, the Rate Base validation input in cell F15 was updated such that cell H16 now indicates "Rate Base Matches." This does not impact any calculations within the model. Please see Attachment 7-1(A) for Hydro Ottawa's updated 2017 Cost Allocation model that was used for 2017 proposed rates.

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



## 2.0 STANDBY RATES

~~According to OEB filing requirements, "A standby rate is charged by a distributor to a customer with load displacement facilities behind its meter, to compensate the distributor for the cost of maintaining the ability to accommodate the total load of the customer at any time. The charge must not inadvertently subsidize other customers or unduly burden the load displacement customer."~~<sup>1</sup>

~~Load displacement generation allows customers to self-generate and not entirely rely on the grid for their load. Some customers seek to generate enough electricity to eventually go off-grid or only connect for back-up supply. Other customers request additional reliability in the form of back-up system capability through additional connections to the distribution grid, known as "Reliability Standby." Hydro Ottawa's definition of standby incorporates all forms of standby requirements.~~

~~Hydro Ottawa's Load Displacement Standby rates have been interim since 2006.~~

~~In July 2015, as part of the OEB's Chapter 2 Filing Requirements Update, the Board stated that local distribution companies could seek their standby charges on a final basis. As part of the record in its Custom IR Application, Hydro Ottawa sent a letter to the OEB on December 21, 2015 stating it would apply for Final Standby rates at its earliest opportunity. As per the letter, Hydro Ottawa explained that it had not sought Final rates as part of the Custom IR Application "as the updated filing guidelines were released subsequent to Hydro Ottawa Limited ("Hydro Ottawa") filing its 2016 to 2020 custom rate application, and during the interrogatory response process, final standby rates were not incorporated into Hydro Ottawa's application."~~<sup>2</sup> ~~A copy of this letter has been filed as Attachment 7-1(C).~~

<sup>1</sup> OEB Filing Requirements For Electricity Distribution Rate Applications – 2015 Edition for 2016 Rate Applications – Chapter 2 Cost of Service, issued July 16, 2015.

<sup>2</sup> EB-2015-0004 Hydro Ottawa letter, dated December 21, 2015.



1 ~~In July 2016, as part of its updates to Chapter 2 Filing Requirements, the OEB stated~~  
2 ~~that “[o]n April 2, 2015, the OEB issued *Board Policy: A New Distribution Rate Design for*~~  
3 ~~*Residential Electricity Customers* in which the OEB indicated that it intends to remove~~  
4 ~~the standby charge when the new rate policy is implemented for commercial~~  
5 ~~customers.”<sup>3</sup> As of the date of this filing a revised commercial and / or industrial rate~~  
6 ~~design policy has not been issued by the OEB.~~

7  
8 ~~On March 31, 2016, an OEB Staff Discussion Paper was released entitled *Rate Design*~~  
9 ~~*for Commercial and Industrial Electricity Customers: Aligning the Interests of Customers*~~  
10 ~~*and Distributors*. As reflected in Hydro Ottawa’s views (presented within the comments~~  
11 ~~provided by the Coalition of Large Distributors [“CLD”] and Hydro One on June 3, 2016)~~  
12 ~~the current rate designs presented in the OEB Staff Discussion Paper do not address~~  
13 ~~the elimination of Standby rates. The elimination of Standby rates would result in~~  
14 ~~customers without standby capacity cross-subsidizing the recovery of the costs to build~~  
15 ~~the system to reserve excess system capacity which is requested by Standby~~  
16 ~~customers.~~

17  
18 ~~As such, as part of this Application, Hydro Ottawa requests that its current Interim rates~~  
19 ~~be made final, and that a new monthly fixed and variable charge for Reliability Standby~~  
20 ~~be established. The Reliability Standby Charge is to recover the cost from customers~~  
21 ~~who have requested, or who will request in the future, back-up supply from Hydro~~  
22 ~~Ottawa.~~

## 23 24 **2.1 Notification to Customers**

25  
26 ~~As customers request or discuss the possibility of Reliability Standby from Hydro Ottawa,~~  
27 ~~they are informed that currently no rates exist for this type of service and that, in the~~  
28 ~~future, Hydro Ottawa intends to request Reliability Standby rates.~~

29  

---

<sup>3</sup> *Filing Requirements For Electricity Distribution Rate Applications – 2016 Edition for 2017 Rate Applications*  
– Chapter 2 Cost of Service, issued July 14, 2016.



1 ~~In addition, Hydro Ottawa's Conditions of Service informs customers that Hydro Ottawa~~  
2 ~~intends to charge for Standby Reliability.~~

3  
4 ~~Lastly, with the aim of maximizing stakeholder engagement and awareness, Hydro~~  
5 ~~Ottawa proposes to serve notice directly on current standby customers and customers~~  
6 ~~who have shown interest in standby services, regarding the submittal of this Application~~  
7 ~~and its proposed adjustments to Hydro Ottawa's rates and charges. The letters would~~  
8 ~~specifically note the request for Final Load Displacement Generation charges and the~~  
9 ~~introduction of Final Reliability Standby charges.~~

## 11 ~~2.2 Methodology of Standby Rates~~

### 13 ~~2.2.1 Load Displacement Standby~~

14  
15 ~~Hydro Ottawa is not proposing any change to its current rate for Load Displacement~~  
16 ~~Standby rates. Please see Attachment 7-1(D) for Hydro Ottawa's initial evidence on its~~  
17 ~~current Standby Rate Design.~~

### 19 ~~2.2.2 Reliability Standby~~

20  
21 ~~Hydro Ottawa is proposing that customers with Reliability Standby be charged their~~  
22 ~~current fixed charge and variable charge, plus an additional Reliability Standby fixed~~  
23 ~~charge for each additional Reliability Standby connection. The rate class for the~~  
24 ~~customer's Supply Point would be based on the customer's total metered load, inclusive~~  
25 ~~of back-up reliability connection(s). The Reliability Standby fixed charge would be based~~  
26 ~~on the capacity of the back-up reliability connection point, which could be less than the~~  
27 ~~Supply Point. Each Reliability Supply Point would have its own fixed charge.~~

28  
29 ~~Due to the nature of Hydro Ottawa's distribution system, site-specific Reliability Standby~~  
30 ~~charges are not practical. Where reserve facilities have been requested in a dense~~  
31 ~~urban environment, determining what specific assets are related to each site is simply~~



1 ~~too difficult to assess. As a result, Hydro Ottawa is proposing to use class-specific~~  
2 ~~charges instead.~~

3  
4 ~~Hydro Ottawa is of the view that the Reliability Standby Charge is consistent with the~~  
5 ~~intent and rationale for existing standby charges, as described in the OEB's 2006~~  
6 ~~Electricity Distribution Rate Handbook: "The distributor must be appropriately~~  
7 ~~compensated for maintaining the ability to accommodate the total load of a customer at~~  
8 ~~any time. The level of the standby rate must try to ensure that the recovery of costs~~  
9 ~~associated with the distributor's facilities that must be available to meet the customer's~~  
10 ~~total demand is not inadvertently subsidized by the rest of the distributor's customers~~  
11 ~~and, at the same time, the customer with load displacement is not unduly burdened by~~  
12 ~~higher than reasonable charges."~~<sup>4</sup>

13  
14 ~~Although Hydro Ottawa is proposing a different charge for its Reliability Standby charge,~~  
15 ~~the methodology is in line with its existing Interim Standby Charges. The different~~  
16 ~~methodology between the two Standby charges is based on the fact that load generation~~  
17 ~~customers are requesting additional supply when their generation is not generating or~~  
18 ~~not fully generating, while Reliability Standby customers are requesting a different~~  
19 ~~source of supply, that normally would not be provided, in order to reduce any potential~~  
20 ~~loss of supply. As a result, the connection cost of Load Displacement customers is lower~~  
21 ~~than Reliability Standby customers. In contrast, Load displacement customers have~~  
22 ~~higher downstream costs given the request for additional reserved supply.~~

### 23 24 **2.3 Treatment of Standby Rates**

25  
26 ~~Hydro Ottawa's current interim Load Displacement standby rates are included in its~~  
27 ~~approved 2016 to 2020 Load Forecast and Revenue Requirement. Therefore, by~~  
28 ~~approving Hydro Ottawa's current Standby charges as Final, as currently designed,~~  
29 ~~there is no impact on the Approved Revenue Requirement.~~

30  

---

<sup>4</sup> 2006 Electricity Distribution Rate Handbook, released May 11, 2005.



1 ~~The new proposed Reliability Standby charges are not incorporated into Hydro Ottawa's~~  
2 ~~Approved 2016 to 2020 Load Forecast and Revenue Requirement. As such, Hydro~~  
3 ~~Ottawa proposes a Deferral Account to capture any new revenues and costs associated~~  
4 ~~with the proposed Reliability Standby charges. Please see Exhibit 9-1-2 for further~~  
5 ~~details.~~





December 21, 2015

Ms. Kirsten Walli-  
Board Secretary-  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27th Floor-  
Toronto, ON M4P 1E4

Dear Ms. Walli:-

Re: ~~Hydro Ottawa Limited Custom Incentive Regulation ("Custom IR")~~  
~~Application for 2016-2020 Electricity Distribution Rates and Charges~~  
~~Standby rates~~

Pursuant to the Ontario Energy Board's (OEB) Chapter 2 Cost of Service Filing Requirements for Electricity Distribution Rate Applications – 2015 Edition for 2016 Rate Applications released July 16, 2015, Distributors may seek approval of standby charges on a final basis, but must provide evidence confirming that they have advised all affected customers of the proposal. In addition, it must provide full documentation supporting its proposal. As the updated filing guidelines were released subsequent to Hydro Ottawa Limited ("Hydro Ottawa") filing its 2016 to 2020 custom rate application, and during the interrogatory response process, final standby rates were not incorporated into Hydro Ottawa's application.

Hydro Ottawa will be applying for standby rates to be made final at its earliest opportunity.

Thank you,

A handwritten signature in black ink, appearing to read "Geoff Simpson", with a long horizontal line extending to the right.

Geoff Simpson  
Chief Financial Officer  
Tel. / tél. 613-738-5499 / ext. / poste 7606  
Email: [regulatoryaffairs@hydroottawa.com](mailto:regulatoryaffairs@hydroottawa.com)  
[geoffsimpson@hydroottawa.com](mailto:geoffsimpson@hydroottawa.com)

cc: ~~Violet Binette, OEB~~  
~~Christie Clark, OEB~~  
~~Maureen Helt, OEB~~  
~~Fred Cass, Aird & Berlis~~  
~~EB-2015-0004 Interveners~~

~~Hydro Ottawa Limited / Hydro Ottawa limitée~~  
~~3025 Albion Road North, PO Box 8700 / chemin Albion Nord, C.P. 8700~~  
~~Ottawa, Ontario K1G 3S4~~  
~~[www.hydroottawa.com](http://www.hydroottawa.com)~~





## **10.6—Standby Charges**

Hydro Ottawa is proposing to introduce a Standby Charge as part of its Application. The Standby Charge will apply to all customers with load displacement generators with a total combined nameplate rating greater than or equal to 500 kVA. The purpose of the Standby Charge is to recover the cost of providing reserved capacity to these customers and to eliminate cross-subsidization by other customers. Hydro Ottawa's distribution rates are designed based on the principle of continuous use. When customers displace load with generation, the expected revenue to recover capital, operating, maintenance and administration costs are not realized and the burden falls on other customers to subsidize those revenue shortfalls.

Due to the nature of Hydro Ottawa's distribution system and its embedded generators, site-specific Standby Charges are not practical. Generators are installed in very dense urban environments and determining what specific assets are related to each site is simply too difficult to assess. Hydro Ottawa is proposing to use class-specific charges instead.

### **Rate Structure**

The Standby Charge is composed of a standby monthly service charge for administration and a standby distribution volumetric rate based on the Contract Backup Demand as determined by the methodology outlined in section 10.6.4.

*Standby Monthly Service Charge*—A monthly fixed charge applied to cover the incremental cost of monitoring, billing and administration related to providing standby facilities.

*Standby Distribution Volumetric Rate*—A rate per kW (or kVA; see section 10.8) of Billed Backup Demand. The Billed Backup Demand quantity will be equal to or less than the Contract Backup Demand depending on whether the reserved capacity was required during the billing period. The standby distribution volumetric rate would be equal to the class-specific distribution volumetric rate.

### **Customer Classification**

The rate classification of customers with load displacement generators will be net of the connected generation. The 12-month average demand used to determine customer classifications will be the demand based on meter readings.

### **Contract Backup Demand**

The Contract Backup Demand can be determined by using the full nameplate value of the generating plant or a lesser amount as agreed to by the customer and Hydro Ottawa. The customer can elect to contract for a lesser amount if it intends to shed load when the generation is not available. This will reduce the customer's monthly cost but may expose them to the Backup Overrun Adjustment if the contracted amount is exceeded. If a customer determines that no backup capacity is required, it must still sign a Standby Facilities Contract indicating that it has elected not to contract for backup capacity. Backup Overrun Adjustments will be applied if the customer is



forced to use standby capacity for which it has not contracted. Hydro Ottawa reserves the right to impose a Contract Backup Demand if a customer fails to meet its obligations.

### **Determination of Billed Backup Demand**

The Contract Backup Demand establishes a ceiling for Billed Backup Demand (excluding Backup Overrun Adjustments). The following three examples illustrate how the volumetric component of the Standby Charge is determined. The examples that follow assume that the regular distribution volumetric charges apply to the metered peak demand. The Standby Charge is intended to supplement demand shortfalls introduced by the generation.

#### *Example 1 — Generation ON for entire period*

In this case the Billed Backup Demand would be equal to the Contract Backup Demand. The Contract Backup Demand replaces demand that would have been captured by Hydro Ottawa's interval metering had the generation been off.

#### *Example 2 — Generation OFF for entire period*

In this case the Billed Backup Demand would be zero. The customer is billed based on the peak demand registered on Hydro Ottawa's interval meters.

#### *Example 3 — Generation ON and OFF during period (No Backup Overruns)*

In this example the Billed Backup Demand is:

$$\text{Contract Demand} - (\text{Metered Peak generator OFF} - \text{Metered Peak generator ON})$$

This assumes that the difference between the generator OFF peak and the generator ON peak is less than the contracted amount; if not, the customer is subject to a Backup Overrun Adjustment.

### **Backup Overrun Adjustment**

The Backup Overrun Adjustment is to ensure customers contract for the appropriate amount of standby capacity. Customers must meet contract requirements by shedding load if they have contracted for an amount less than the nameplate rating. The Backup Overrun Adjustment is calculated as follows:

$$(\text{Generator OFF Peak} - \text{Generator ON Peak}) - \text{Contract Backup Demand}$$

If the Contract Backup Demand is less than the difference between the two peaks, a charge will apply.

Backup Overrun Adjustments are determined by reviewing interval data prior to and immediately after a generator change-of-status. The instantaneous demand difference with the generator on and off is determinative of the standby capacity used and any overrun used. The Backup Overrun Adjustments never exceed the nameplate rating of the generating plant; consequently, the Backup



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~~Overrun Adjustment only applies to customers that have contracted for Backup Demand less than the generator nameplate rating.~~

~~Contract Backup Demand is reviewed on a quarterly basis. If a customer has exceeded the Contract Backup Demand (Backup Overrun Adjustment) in any of the three preceding billing periods, the Contract Backup Demand will be increased to the highest monthly level of utilization that occurred in those three months.~~

~~The Backup Overrun Adjustment is assessed at the same rate as the Billed Backup Demand.~~

### **Standby Monthly Service Charge**

~~The Standby Monthly Service Charge is intended to cover the cost to determine, bill and monitor Billed Backup Demands and Backup Overrun Adjustments. The charge is based on time and material as shown on the following schedule.~~



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**Specific Service Charges: Embedded Generation – Standby Monthly Service Charge**

Specific Service Charge Description:		\$95 Standby Monthly Service Charge		
Used For:				
Standby Monthly Service Charge				
	Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
<del>L</del> Direct Labour (inside staff) Straight Time	95.00	1.0		\$95.00
<del>A</del> Direct Labour (inside staff) Overtime				
<del>B</del> Direct Labour (field staff) Straight Time				
<del>O</del> Direct Labour (field staff) Overtime				
<del>U</del> Other Labour (Specify)				
<del>R</del> Payroll Burden %	Included			
Total Labour Cost				\$95.00
<del>O</del> Small Vehicle Time				
<del>T</del> Large Vehicle Time				
<del>H</del> Other: Material				
<del>E</del> Contract				
<del>R</del> Other				
Total Other				
Total Cost				\$95.00
Specific Service Charge Value Requested - Round to nearest \$5				\$95.00

- Reading Generator Meter Data and analyzing peaks
- Producing Shadow report
- Producing Annual Statistical report

**Table 10.4 – Standby Monthly Service Charge**



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### **Parallel Generation Data Requirements**

Customers will be required to provide generator operating and load information pertaining to parallel generation with nameplate ratings greater than or equal to 500 kVA. All new generators will be metered to allow comparison to Hydro Ottawa's supply point load profile for determining billing demands. For existing generators, the Billed Backup Demand will be determined from the customer's generator load data and operating logs.

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

## 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. 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 Board, and amendments thereto as approved by the 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 Board, or as specified herein.

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$	0.02
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

### ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on page 1 of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

### APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits 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.

In this class:

"Aboriginal person" includes a person who is a First Nations person, a Métis person or an Inuit person;

"account-holder" means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

"electricity-intensive medical device" means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

"household" means the account-holder and any other people living at the accountholder's service address for at least six months in a year, including people other than the account-holder's spouse, children or other relatives;

"household income" means the combined annual after-tax income of all members of a household aged 16 or over;

### MONTHLY RATES AND CHARGES

#### Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons;

but does not include account-holders in Class E.

OESP Credit	\$	(30.00)
-------------	----	---------

#### Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons;

but does not include account-holders in Class F.

OESP Credit	\$	(34.00)
-------------	----	---------

#### Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons;

but does not include account-holders in Class G.

OESP Credit	\$	(38.00)
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# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

**Class E** comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(45.00)
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**Class F**

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(50.00)
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**Class G**

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(55.00)
-------------	----	---------

**Class H**

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(60.00)
-------------	----	---------

**Class I**

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit	\$	(75.00)
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# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

## 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. 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 Board, and amendments thereto as approved by the 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 Board, or as specified herein.

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.89
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0227
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

## 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. 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 Board, and amendments thereto as approved by the 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 Board, or as specified herein.

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	200.00
Distribution Volumetric Rate	\$/kW	4.3245
Low Voltage Service Rate	\$/kW	0.02632
Retail Transmission Rate - Network Service Rate	\$/kW	2.8016
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8174
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kW	0.0117
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kW	(0.9869)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$/kW	0.0129
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

## 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. 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 Board, and amendments thereto as approved by the 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 Board, or as specified herein.

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4,193.93
Distribution Volumetric Rate	\$/kW	3.9181
Low Voltage Service Rate	\$/kW	0.02813
Retail Transmission Rate - Network Service Rate	\$/kW	2.9089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9423
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kW	0.0130
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kW	(1.0876)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$/kW	0.0143
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

## 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. 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 Board, and amendments thereto as approved by the 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 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,231.32
Distribution Volumetric Rate	\$/kW	3.7199
Low Voltage Service Rate	\$/kW	0.03168
Retail Transmission Rate - Network Service Rate	\$/kW	3.2246
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1873
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kW	0.0154
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kW	(1.2969)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$/kW	0.0170
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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

EB-2016-0084

### 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. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

### APPLICATION

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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 Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.60
Distribution Volumetric Rate	\$/kWh	0.0226
Low Voltage Service Rate	\$/kWh	0.00007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kWh	(0.0023)
Rate Rider Calculation for WMS - Sub-account CBR Class B - - effective until December 31, 2017	\$/kWh	0.00027

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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EB-2016-0084

## 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 ~~and customers who request Reliability Standby~~. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

Service Charge	\$	132.38
General Service 50 to 1,4999 kW customer	\$/kW	1.7669
General Service 1,500 to 4,999 kW customer	\$/kW	1.6206
General Service Large User kW customer	\$/kW	1.7984

## MONTHLY RATES AND CHARGES - ~~Delivery Component - Reliability~~

<del>General Service 50 to 1,4999 kW customer</del>	<del>\$</del>	<del>200.00</del>
<del>General Service 1,500 to 4,999 kW customer</del>	<del>\$</del>	<del>4,193.93</del>
<del>General Service Large User kW customer</del>	<del>\$</del>	<del>15,234.32</del>

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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EB-2016-0084

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Board, and amendments thereto as approved by the 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 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.04
Distribution Volumetric Rate	\$/kW	12.2794
Low Voltage Service Rate	\$/kW	0.01955
Retail Transmission Rate - Network Service Rate	\$/kW	2.0681
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3501
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kW	0.0062
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kW	(0.5211)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$/kW	0.0068
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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EB-2016-0084

## 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. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.80
Distribution Volumetric Rate	\$/kW	5.6501
Low Voltage Service Rate	\$/kW	0.01996
Retail Transmission Rate - Network Service Rate	\$/kW	2.0786
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3783
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2017	\$/kW	0.0099
Rate Rider for Disposition of Deferral/Variance Accounts- NON WMP - effective until December 31, 2017	\$/kW	(0.8313)
Rate Rider for Disposition of Group 2 Accounts - effective until December 31, 2017	\$/kW	0.0109
Rate Rider Calculation for WMS - Sub-account CBR Class B - effective until December 31, 2017	\$/kWh	0.00027
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2017 - Applicable only for Non-RPP Customers	\$/kWh	(0.0021)

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036
Rural Rate Protection Charge	\$/kWh	0.0013
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2017

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EB-2016-0084

#### Micro-FIT and Micro-Net-Metering SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.00
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# **Hydro Ottawa Limited**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2017**

**This schedule supersedes and replaces all previously  
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**EB-2016-0084**

#### **FIT SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	121.00
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# **Hydro Ottawa Limited**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2017**

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**EB-2016-0084**

### **HCI, RESOP, Other Energy Resource SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's or 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	264.00
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# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

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EB-2016-0084

## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

### APPLICATION

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

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

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### Customer Administration

Account Certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Special Billing Service Per Hour (Min 1 hour, 15 min incremental billing thereafter)	\$	97.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Disconnect/Reconnect at Meter - Regular Hours (Under Account Administration - New Account)	\$	65.00
Disconnect/Reconnect at Meter - After Regular Hours (Under Account Administration - New Account)	\$	185.00
Interval Meter - Field Reading	\$	355.00
High Bill Investigation - If Billing is Correct	\$	218.00

### Non-Payment of Account

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

### Other

Temporary Service – Install & remove – overhead – no transformer	\$	813.00
Temporary Service – Install & remove – underground – no transformer	\$	1,180.00
Temporary Service – Install & remove – overhead – with transformer	\$	2,900.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	53.00
Dry core transformer distribution charge		Per Attached Table
Energy Resource Facility Administration Charge - Without Account Set Up (One Time)	\$	130.00
Energy Resource Facility Administration Charge - With Account Set Up (One Time)	\$	160.00

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

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EB-2016-0084

### 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 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	\$	122.00
Monthly Fixed Charge, per retailer	\$	25.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.6000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3500
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3500)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.30
Processing fee, per request, applied to the requesting party	\$	0.60
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

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

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

# Hydro Ottawa Limited

## TARIFF OF RATES AND CHARGES

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EB-2016-0084

#### 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			\$ 4.9894	\$ 0.1249		\$ 3.9802	
25 KVA 1 PH, 1.2kV BIL	150	900	\$ 0.80	\$ 11.35	\$ 12.16	\$ 0.64	\$ 12.80
37.5 KVA 1 PH, 1.2kV BIL	200	1200	\$ 1.07	\$ 15.14	\$ 16.21	\$ 0.85	\$ 17.06
50 KVA 1 PH, 1.2kV BIL	250	1600	\$ 1.36	\$ 19.05	\$ 20.41	\$ 1.09	\$ 21.50
75 KVA 1 PH, 1.2kV BIL	350	1900	\$ 1.82	\$ 26.25	\$ 28.07	\$ 1.45	\$ 29.52
100 KVA 1 PH, 1.2kV BIL	400	2600	\$ 2.19	\$ 30.52	\$ 32.71	\$ 1.75	\$ 34.46
150 KVA 1 PH, 1.2kV BIL	525	3500	\$ 2.90	\$ 40.17	\$ 43.07	\$ 2.31	\$ 45.38
167 KVA 1 PH, 1.2kV BIL	650	4400	\$ 3.61	\$ 49.81	\$ 53.42	\$ 2.88	\$ 56.30
200 KVA 1 PH, 1.2kV BIL	696	4700	\$ 3.86	\$ 53.32	\$ 57.18	\$ 3.08	\$ 60.26
225 KVA 1 PH, 1.2kV BIL	748	5050	\$ 4.15	\$ 57.31	\$ 61.45	\$ 3.31	\$ 64.76
250 KVA 1 PH, 1.2kV BIL	800	5400	\$ 4.44	\$ 61.29	\$ 65.72	\$ 3.54	\$ 69.26
*15 KVA 3 PH, 1.2kV BIL	125	650	\$ 0.64	\$ 9.34	\$ 9.98	\$ 0.51	\$ 10.49
*45 KVA 3 PH, 1.2kV BIL	300	1800	\$ 1.60	\$ 22.71	\$ 24.31	\$ 1.28	\$ 25.59
*75 KVA 3 PH, 1.2kV BIL	400	2400	\$ 2.14	\$ 30.28	\$ 32.42	\$ 1.71	\$ 34.12
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	\$ 3.15	\$ 45.18	\$ 48.33	\$ 2.52	\$ 50.85
*150 KVA 3 PH, 1.2kV BIL	700	4500	\$ 3.82	\$ 53.35	\$ 57.18	\$ 3.05	\$ 60.22
*225 KVA 3 PH, 1.2kV BIL	900	5300	\$ 4.78	\$ 68.01	\$ 72.79	\$ 3.82	\$ 76.61
*300 KVA 3 PH, 1.2kV BIL	1100	6300	\$ 5.80	\$ 82.90	\$ 88.70	\$ 4.63	\$ 93.33
*500 KVA 3 PH, 95kV BIL	2400	7600	\$ 11.01	\$ 173.41	\$ 184.42	\$ 8.78	\$ 193.21
*750 KVA 3 PH, 95kV BIL	3000	12000	\$ 14.43	\$ 219.80	\$ 234.23	\$ 11.51	\$ 245.75
*1000 KVA 3 PH, 95kV BIL	3400	13000	\$ 16.20	\$ 248.38	\$ 264.58	\$ 12.92	\$ 277.50
*1500 KVA 3 PH, 95kV BIL	4500	18000	\$ 21.65	\$ 329.70	\$ 351.35	\$ 17.27	\$ 368.62
*2000 KVA 3 PH, 95kV BIL	5400	21000	\$ 25.82	\$ 394.91	\$ 420.73	\$ 20.60	\$ 441.33
*2500 KVA 3 PH, 95kV BIL	6500	25000	\$ 31.00	\$ 475.02	\$ 506.02	\$ 24.73	\$ 530.76
*3000 KVA 3PH, 95kV BIL	7700	29000	\$ 36.56	\$ 561.97	\$ 598.53	\$ 29.17	\$ 627.70
*3750 KVA 3PH, 95kV BIL	9500	35000	\$ 44.90	\$ 692.39	\$ 737.29	\$ 35.82	\$ 773.11
*5000 KVA 3PH, 95kV BIL	11000	39000	\$ 51.58	\$ 799.86	\$ 851.44	\$ 41.15	\$ 892.59

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, 2016 RPP Tiered Pricing, WMRS and OESP Pricing to be effective January 1, 2016



## **CURRENT DEFERRAL AND VARIANCE ACCOUNTS**

### **1.0 INTRODUCTION**

Hydro Ottawa has included a request for approval of the disposition for the Group 1 Deferral and Variance Accounts (“DVAs”) based on the balances at December 31, 2015 and the forecasted interest through December 31, 2016 in this Application. As per the Pole Attachment Decision, 1508 Other Regulatory Assets – Sub-account Pole Attachment Charge Revenues Variance Account of Group 2 DVAs is proposed for disposition in this Application.

### **2.0 DETAILS OF DEFERRAL AND VARIANCE ACCOUNTS**

Tables 1 and 2 offer 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 DVA accounts into Group 1 and Group 2 accounts.

**Table 1 – Group 1 Deferral and Variance Accounts**

<b>Group 1 Account – Description</b>	<b>Account</b>
Low Voltage (“LV”) Account	1550
Smart Meter Entity Charge Variance Account	1551
Retail Settlement Variance Account (“RSVA”)- Wholesale Market Service Charge	1580
Variance WMS – Sub-account CBR Class A	1580
Variance WMS – Sub-account CBR Class B	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 Account	1595





**Table 2 – Group 2 Deferral and Variance Accounts**

Group 2 Account – Description	Account
Other Regulatory Assets (Multiple Sub-accounts)	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 ("LRAMVA")	1568
RSVA - One-time Wholesale Market Service	1582
PILs and Tax Variance	1592

Hydro Ottawa confirms that no deferral and variance accounts are being used differently than as prescribed in the OEB's Accounting Procedures Handbook ("APH").

### **3.0 CONTINUITY SCHEDULE**

Attachment 9-2(A) is a complete continuity schedule for all Deferral and Variance accounts based on the Deferral and Variance Account (Continuity Schedule) Workform – version 2.7 Excel spreadsheet, as posted by the OEB on its website July 21, 2016.

Hydro Ottawa is proposing to dispose of Group 1 accounts over a one-year period. The total net balance of the Group 1 DVA as of December 31, 2015 is \$22.4 million. This would result in an overall credit to customers. The total amount to be disposed will be divided into multiple rate riders.

Hydro Ottawa is not proposing to dispose of the balance in the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") at this time, given this Application is not a rebasing application and the balance in this account does not meet Hydro



Ottawa's Materiality Threshold. This is consistent with the OEB's Chapter 3 filing requirements for Disposition of LRAMVA.<sup>1</sup>

In accordance with the OEB's *Accounting Guidance on Capacity Based Recovery*, issued July 25, 2016, Hydro Ottawa is requesting a separate rate rider for the clearance of Variance WMS – Sub-account CBR Class B of \$1.8 million. This amount will be collected from customers. Per the aforementioned guidance, a separate schedule – Attachment 9-2(B) – is prepared for the calculation of this rate rider as the EDDVAR model does not accommodate this calculation.

Per the OEB's Decision issued on December 22, 2015 in relation to Hydro Ottawa's Custom IR Application, Hydro Ottawa was to establish Account 1508 Sub-Account Pole Attachments to collect the difference between the \$57 pole attachment rate that Hydro Ottawa's distribution revenue is based on and the \$53 from the Pole Attachment Decision. Prior to the issuance of the Pole Attachment Decision, Hydro Ottawa had not recorded anything into this newly established Account. The December 22, 2015 OEB Decision states that "[t]his revenue offset variance account will preserve the relationship between pole attachment revenues and those from distribution service and allow future reconciliation between these two amounts and the base revenue requirement approved for 2016 in this application."<sup>2</sup> As such, Hydro Ottawa is recording the following entries to reconcile the difference between the revenue requirement distribution rates were based on versus the revenue requirement adjusted for the approved pole attachment charge.

A) To record additional revenue required as a result of a lower pole attachment charge.

	Debit	Credit
Dr. Account 1508 SA – Pole Attachments ("PA")	x,xxx.xx	
Cr. Account 4080 – Distribution Services Revenue		x,xxx.xx

<sup>1</sup> OEB *Filing Requirements for Electricity Distribution Rate Applications* – Chapter 3, Section 3.2.6.1, Disposition of the LRAMVA; pp. 14-15.

<sup>2</sup> EB-2015-0004 *Decision and Order* December 22, 2015, p. 3.



B) To record monthly interest.

	Debit	Credit
Dr. Account 1508 SA – Carrying Charges PA	x,xxx.xx	
Cr. Account 6035 – Other Interest Expense		x,xxx.xx

Per the Pole Attachment Decision, Hydro Ottawa is to request clearance of Account 1508 Other Regulatory Assets – Sub-account Pole Attachment Charge Revenues Variance Account. By the end of 2016, an amount of \$227K, principle and interest, will be recorded into this account. Hydro Ottawa proposes to clear this Group 2 account in this Application over a one-year period.

Please see Exhibit 9-2-1 for further details on the proposed disposition of Group 1 Accounts and Account 1508 Sub Account Pole Attachments, including Rate Riders details by rate class.

#### 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 3 for a listing of these interest rates up to 2016 Q3. Hydro Ottawa confirms it uses these interest rates as provided by the OEB.

**Table 3 – Interest Rates for Carrying Charges on Deferral and Variance Accounts**

Approved Deferral and Variance Accounts	
Quarter by Year	Prescribed Interest Rate
Q3 2016	1.10%
Q2 2016	1.10%
Q1 2016	1.10%



Approved Deferral and Variance Accounts	
Quarter by Year	Prescribed Interest Rate
Q4 2015	1.10%
Q3 2015	1.10%
Q2 2015	1.10%
Q1 2015	1.47%
Q4 2014	1.47%
Q3 2014	1.47%
Q2 2014	1.47%
Q1 2014	1.47%
Q4 2013	1.47%
Q3 2013	1.47%
Q2 2013	1.47%
Q1 2013	1.47%
Q4 2012	1.47%
Q3 2012	1.47%
Q2 2012	1.47%
Q1 2012	1.47%
Q4 2011	1.47%
Q3 2011	1.47%
Q2 2011	1.47%
Q1 2011	1.47%
Q4 2010	1.20%
Q3 2010	0.89%
Q2 2010	0.55%
Q1 2010	0.55%

## 5.0 RECONCILIATION OF CONTINUITY SCHEDULE VS. RRRs

As per the Continuity Schedule in Attachment 9-2(A), there are only immaterial rounding differences in the account balances as of December 31, 2015 between the continuity schedule and 2.1.7 Electricity Reporting and Record Keeping Requirements (“RRRs”) reported to the OEB.



## 6.0 NEW DEFERRAL AND VARIANCE ACCOUNTS AND SUB-ACCOUNTS

Please see Exhibit 9-2-1 for details regarding the ~~new-proposed Standby Variance Account and~~ clearance of Group 1 Accounts into Account 1595.

## 7.0 ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS

Hydro Ottawa confirms 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 totals of energy sales and cost of power are reconciled to the audited financial statements, please refer to Table 4. The totals of energy sales and cost of power do not net to zero on the Financial Statements due to IFRS 14 Net Movement adjustments, please refer to Table 5 for a Reconciliation of the Audited Financial Statements that include Net Movement and energy sales and cost of power net to zero and balance with the energy sales and cost of power.

The sale of energy and cost of power are flow through items. The components of energy sales and the cost of power are broken down by USofA in Table 5. 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.



**Table 4– Reconciliation to Audited Financial Statements**

<b>Reconciliation to Audited Financial Statements - \$000's</b>	
<b>Energy Sales</b>	<b>2015</b>
Total Energy Sales as per Audited Financial Statements - MIFRS	(\$890,114)
<b>Cost of Power</b>	
Total Cost of Power as per Audited Financial Statements - MIFRS	\$ 867,905
<b>Net Energy Sales and Cost of Power</b>	<b>(22,209)</b>

<b>Reconciliation to Audited Financial Statements - Including Net Movement</b>	
<b>Energy Sales</b>	<b>2015</b>
Total Energy Sales as per Audited Financial Statements - MIFRS	(\$890,114,174)
RSVA Power - Net Movement	\$ 1,799,204
RSVA Network - Net Movement	\$ 66,469
RSVA Wholesale - Net Movement	\$ 13,464,317
RSVA Global Adjustment - Class B - Net Movement	\$ 6,526,968
RSVA Global Adjustment - Class A - Net Movement	\$ 422,375
IFRS 14 Adjustment for Presentation	\$ 84,244
<b>TOTAL Energy Sales After Net Movement Adjustments</b>	<b>(\$867,750,599)</b>

<b>Cost of Power</b>	<b>2015</b>
Total Cost of Power as per Audited Financial Statements - MIFRS	\$ 867,904,634
RSVA Low Voltage - Net Movement	(\$182,301)
RSVA Connection - Net Movement	(\$162,829)
IFRS 14 Adjustment for Presentation	\$ 191,095
<b>TOTAL Cost of Power After Net Movement Adjustments</b>	<b>\$ 867,750,599</b>
<b>Net Energy Sales and Cost of Power</b>	<b>\$ -</b>



1

**Table 5 – Cost of Power and Energy Sales - Revised**

<b>ENERGY SALES</b>		
<b>Account and Description</b>	<b>2015</b>	<b>2015 - Revised</b>
4006 Residential Energy Sales	(\$231,844,641)	(231,844,641)
4020 Energy Sales to Large Users	<del>(51,115,774)</del>	(51,125,669)
4025 Street Lighting Energy Sales	<del>(4,442,573)</del>	(4,446,935)
4030 Sentinel Lighting Energy Sales	<del>(5,868)</del>	(7,228)
4035 General Energy Sales	<del>(462,492,483)</del>	(463,186,856)
4050 Revenue Adjustment	2,221,578	2,221,578
4062 Billed WMS	(29,904,604)	(29,904,604)
4066 Billed NW	(53,206,183)	(53,206,183)
4068 Billed CN	(32,870,944)	(32,870,944)
4075 Billed - LV	(433,022)	(433,022)
4076 Billed Smart Metering Entity Charge	(2,946,096)	(2,946,096)
COP Re-class	<del>(709,989)</del>	-
<b>Sum of Energy Sales</b>	<b>(\$867,750,599)</b>	<b>(\$867,750,599)</b>
<b>COST OF POWER</b>		
<b>Account and Description</b>	<b>2015</b>	<b>2015 - Revised</b>
4705 Power Purchased	\$ 748,389,750	\$ 748,389,750
4708 Charges-WMS	29,904,604	29,904,604
4714 Charges-NW	53,206,183	53,206,183
4716 Charges-CN	32,870,944	32,870,944
4750 Charges - LV	433,022	433,022
4751 Charges - Smart Metering Charge	2,946,096	2,946,096
<b>Sum of Cost of Power</b>	<b>\$ 867,750,599</b>	<b>\$ 867,750,599</b>
<b>Sum of Energy Sales and Cost of Power</b>	<b>-</b>	<b>-</b>



1

2 **9.0 IESO GLOBAL ADJUSTMENT CHARGE (RPP AND NON-RPP)**

3

4 Hydro Ottawa confirms that the Independent Electricity System Operator ("IESO") Global  
5 Adjustment Charge is pro-rated between Regulated Price Plan ("RPP") and non-RPP  
6 portions.





## NEW DEFERRAL AND VARIANCE ACCOUNTS

### 1.0 INTRODUCTION

This Schedule describes Hydro Ottawa's proposal for ~~a two~~ new deferral and variance accounts ("DVAs"). Below Hydro Ottawa describes the eligibility criteria regarding causation, materiality, and prudence for ~~each of~~ the new accounts proposed. ~~In addition, a draft accounting order including mechanics of the account and illustrations of general ledger entries using the Uniform System of Accounts ("USofA") for new DVAs is included, as applicable.~~

### 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 14, 2016, sets a disposition threshold of \$0.001 per kWh.<sup>1</sup> Consistent with a letter from the Board dated July 25, 2014, distributors also may now elect to dispose of Group 1 account balances below the threshold. Hydro Ottawa's circumstances meet the above-mentioned threshold for Group 1 Accounts.

The OEB has set out specific instructions on how to dispose of Capacity Based Recovery ("CBR") in its *Accounting Guidance on Capacity Based Recovery* issued on July 25, 2016, and in its Supplementary Decision and Order EB-2016-0193 issued on June 16, 2016, regarding the 2016 Wholesale Market Service Rate ("WMSR") and CBR for Class A and Class B Customers. Specifically, on page 6 of the *Accounting Guidance on Capacity Based Recovery*, it is stated that "[i]f the distributor does serve Class A Customers, it must allocate and calculate the volumetric rate riders in the application for non-[wholesale market participant] Class B customers independently of the deferral and variance account models." Hydro Ottawa has complied with this accounting guidance.

---

<sup>1</sup> Section 3.2.5, p. 10.



Please see Attachment 9-2(B) for the calculation of the aforementioned rate rider. Hydro Ottawa also complies with this accounting guidance whereby only Class B balances are disposed of through rate proceedings.

Hydro Ottawa proposes to dispose of Group 1 DVAs by way of this Application, with the exception of Wholesale Market Participant ("WMP") CBR Class A sub Account of 1580.

### ~~3.0 NEW DEFERRAL AND VARIANCE ACCOUNTS BEING REQUESTED~~

#### ~~3.1 Standby~~

~~As part of finalizing Hydro Ottawa Standby charges within this Application, Hydro Ottawa has proposed a new Reliability Standby Charge to be finalized. This charge is not captured in Hydro Ottawa's Approved Revenue Requirement. Hydro Ottawa is proposing a new Reliability Standby Deferral Account to capture any new revenues and expenses associated with the proposed Reliability Standby Charge to be given to distribution rate customers.~~

~~A) To record Reliability Standby incremental revenue into the deferral account. [Note: Parallel entries for expenses related to Reliability Revenue should be made by crediting the related account and debiting this deferral account].~~

	<u>Debit</u>	<u>Credit</u>
Dr. Account 4080 — Distribution Services Revenue	x,xxx.xx	
— Cr. Account 1508 SA — Reliability Standby		x,xxx.xx

~~B) To record monthly interest.~~

	<u>Debit</u>	<u>Credit</u>
Dr. Account 6035 — Other Interest Expense	x,xxx.xx	
— Cr. Account 1508 SA — Carrying Charges Reliability Standby		x,xxx.xx



**Response to OEB Staff Interrogatory Question #1**

**Question #1:**

Hydro Ottawa stated that:

Hydro Ottawa notes that customers who have exited Class A, and would be impacted by six months of variance they did not contribute to, have not been addressed as part of the new EDDVAR models. As such, Hydro Ottawa has incorporated the exit of Class A customers into the EDDVAR model. Within the EDDVAR model, Hydro Ottawa is not providing customer level detail for customers that have either exited or entered Class A during the 2015 year. In order to maintain privacy for these customers and their consumption data, Hydro Ottawa has netted the impact of Class A movements during the year. As a result, in tab 5a. GA Allocation Class A of the EDDVAR model, only one customer is indicated as a Former Class B Customer.

Please provide the following details:

- a) Number of customers who are formerly Class A who have since become Class B and the amounts allocated to these customers.
- b) Number of customers who are formerly Class B customers who have since become Class A and the amounts allocated to these customers.
- c) Please explain the methodology in calculating the GA attributable to those who exited Class A and how that results in negative consumption used in the calculation.
  - i. Please explain whether these customers will be charged/credited the GA rate rider to current Class B customers.
- d) Hydro Ottawa proposes a separate rate rider for any customer entering or exiting Class A with a debit balance.
  - i. Please show the calculation of the rate riders.
  - ii. Why is a rate rider proposed instead of a billing adjustment to the specific customer?



1 **Response:**

2  
3 a) A total of 4 Customers transitioned in Class A in 2015. The amounts allocated to  
4 these customers have not been provided due to privacy concerns.

5  
6 b) See response a) above.

7  
8 c) The Global Adjustment rate rider is designed to be billed to all customers in 2017  
9 who are Class B Global Adjustment Participants. On Tab "4. Billing Determinants",  
10 the formulas in column S removes Class A customer kWh related to 2015 from the  
11 billing determinates. This concept works properly for customers entering Class A.  
12 However, the opposite is required for customers leaving Class A. As a result, Hydro  
13 Ottawa entered a negative kWh balance, which is the net of customer entering and  
14 exiting Class A.

15  
16 i.) The customers who exited Class A during 2015 are proposed to be billed the  
17 Global Adjustment rate rider. As this would apply to the customers full yearly  
18 consumption, an offset, in the form of another rate rider or adjustment, would be  
19 required to reflect that fact that the customer should only be impacted for a half  
20 years' worth of the variance account.

21  
22 d) i) Please see table 1 below for the calculation of the rate rider. The amount of the  
23 Global Adjustment to be allocated to customers entering and exiting Class A is  
24 based on a half years' worth of consumption. The rate rider itself is calculated using  
25 a full year of forecasted consumption as rate riders are applied to billed quantities.

26  
27 The rate rider itself would be the same numerical value for customers entering or  
28 exiting Class A. Customers entering Class A would not receive the typical Class B  
29 Global Adjustment rate rider; as a result the rate rider will be in the same direction of  
30 the typical rider. As customers exiting Class A would receive the typical Class B  
31 Global Adjustment rate rider, as a result the rate rider would be in the opposite



direction. This is to offset the impact of only contributing to the variance account for half the year.

**Table 1 – Calculation of Rate Rider for Customers Entering and Exiting Class A**

A - Portion of Global Adjustment Class B allocated to Customer exiting and entering Class A	\$156,412
B - KWH	-142,500,000
Rate Rider (A / B) exiting (entering)	-\$0.001098

e) ii) Hydro Ottawa received IR: OEB Staff #4 on November 9, 2016. The new question relates to the disposition of CBR Class B and how to compensate for customers entering and exiting Class A. The new question may add extra complexity to Hydro Ottawa's billing system and would therefore impact how Hydro Ottawa would recommend disposing of CBR Class B variance balance as well as the Class B Global Adjustment variance balance. Hydro Ottawa will respond to its preferred treatment of disposing of these balances the week of November 14, once a more thorough understanding of the impact is understood.



**Response to OEB Staff Interrogatory Question #2**

**Question #2:**

Hydro Ottawa is requesting to dispose Account 1508, sub-account Pole Attachments of \$227k to collect the difference between the \$57 pole attachment rate included in Hydro Ottawa's distribution rates commencing Jan. 1, 2016 and the \$53 rate from the pole attachment decision.

- a) Hydro Ottawa states that is it recording entries to debit the 1508 sub-account to record additional revenue as a result of a lower pole attachment charge. In the accounting order in EB-2015-004 for the 1508 sub-account, it states that assuming the final approved rate is lower than \$57, the entry to record the variance would include a credit to the 1508 sub-account. Please reconcile the difference in the two journal entries.
- b) In the pole attachment decision, it states that "If Hydro Ottawa has already issued invoices for 2016 based on the interim rate of \$22.35, Hydro Ottawa should issue subsequent invoices for the difference based on the OEB approved final rate."
  - i. Please indicate the rate that Hydro Ottawa has charged in 2016 and whether Hydro Ottawa has issued invoices for the difference between \$22.35 and the OEB approved final rate.
  - ii. Please explain how a debit balance of for the sub-account was derived, including an explanation on rates used to calculate the variance.

---

**Response:**

- a) As part of the Ontario Energy Boards December 22, 2015 decision related to Hydro Ottawa's Custom IR Application it sated "As part of the filing on December 7, 2015, Hydro Ottawa provided a determination of distribution rates based on its proposed



\$57 pole attachment charge. In the interest of fixing final rates for its distribution customers, the OEB approves a variance account to record 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), with interest. This revenue offset variance account will preserve (emphasis added) the relationship between pole attachment revenues and those from distribution service and allow future reconciliation between these two amounts and the base revenue requirement approved for 2016 in this application”<sup>1</sup>

As Hydro Ottawa’s 2016 distribution rates are based on a revenue requirement using a Pole Attachment charge of \$57.00, 2016 distribution rates are lower than they would have otherwise been if its rates had been based on its approved Pole Attachment charge of \$53.00. Please see Table 1.

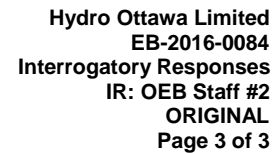
**Table 1 – Revenue Requirement Comparison for 2016 (\$000)**

	<b>Pole Attachment Rate of \$57</b>	<b>Pole Attachment Rate of \$53</b>
Base Revenue Requirement	\$175,045	\$175,045
Other Revenue (including Pole Attachment)	11,697	11,472
<b>Revenue Requirement from Rates</b>	<b>\$163,348</b>	<b>\$163,574</b>

If a credit was recorded into 1508, it would result in a regulatory liability to Hydro Ottawa’s electricity customers when they have already benefited from a lower revenue requirement from rates being charged in 2016, than required for 2016. The February 25, 2016 Pole Attachment Decision ultimately requires Hydro Ottawa to recover more revenue from its electricity customers.

The accounting order also stated that “This account shall only capture the differences until the final charge is approved by the OEB.” This statement would

<sup>1</sup> EB-2015-0004 Hydro Ottawa Limited Decision and Rate Order, December 22, 2015, p. 6 and 7.



b) ii) Hydro Ottawa used the same methodology deriving its forecasted pole attachment revenue based on the approved \$53.00 charge as it did for the proposed \$57.00 charge. Using the same forecasted count mix of full, clearance and overlash/partial pole attachments, Hydro Ottawa calculated forecasted pole attachment revenue for the approved \$53.00 charge and subtracted this amount from the revenue based on the proposed \$57.00 charge. Please see Table 2 for rates used in calculating the different in the pole attachment revenue.

	Proposed	Approved
Full	57.00	53.00
Clearance	28.50	26.50
Overlash / Partial	14.25	13.25





**Response to OEB Staff Interrogatory Question #3**

**Question #3:**

DVA Continuity Schedule

In Hydro Ottawa's 2016 Custom IR application, Account 1595 (2010), (2011), (2012) and (2013) were approved for disposition. However, in the DVA continuity schedule of the current proceeding, the amounts for these accounts were inputted in the "Disposition during 2016 Instructed by the OEB" columns for Account 1595 (2011), (2012), (2013), and (2014).

- a) Please explain why this is the case and revise the DVA continuity schedule as appropriate.
- b) Account 1595 is expected to be requested for disposition after the expiry of the associated rate riders. As such, no further transactions are expected to be recorded in Account 1595 after the disposition of the account and a \$0 balance is expected. In the DVA continuity schedule, transaction amounts are included in 2015 for Account 1595 (2010), (2011), (2012), and (2013). Please explain what these transaction amounts relate to and revise the DVA continuity schedule as appropriate.

---

**Response:**

- a) Hydro Ottawa has revised the originally submitted DVA Schedule; the amounts in "Disposition during 2016 Instructed by the OEB" columns for Uniform System of Account ("USofA") 1595 Sub-Accounts are now correctly shown in the corresponding years, 2010 to 2013.

In reviewing this schedule Hydro Ottawa noted some required revisions in the billing determinants tab for the Metered kWh for Non-RPP Customers and the Metered



1 kWh for Class A Customers in the 2015 columns. Please refer to Attachment Att-  
2 OEB-Q1(DVA), for the updates to the DVA Schedule. The changes described above  
3 impacts the dispositions originally requested by Hydro Ottawa. A new schedule of  
4 Tariff of rates and charges will be provided when Hydro Ottawa proposes the  
5 treatment for the Global Adjustment and CBR variance dispositions for customers  
6 entering and exiting Class A.

7  
8 b) As part of Hydro Ottawa's Custom IR 2016 – 2020 Application the USofA 1595 Sub-  
9 Accounts were disposed of according to Electricity Distributors' Deferral and  
10 Variance Account Review Initiative ("EDDVAR"), Hydro Ottawa requested disposition  
11 of 2014 balances held in USofA 1595 sub accounts. Hydro Ottawa did not request  
12 final disposition or to discontinue the use of these accounts. Disposition of USofA  
13 1595 balances were part of the Approved Settlement Agreement and did not indicate  
14 they were on a final basis. As such, Hydro Ottawa has requested disposition of  
15 USofA 1595 Sub-Account balances related to 2015 transactions as part of its 2017  
16 Application.

17  
18 Transaction balances for USofA 1595 (2010) and (2012) are the result of 2015 billing  
19 activity.

20  
21 The transaction balance for USofA 1595 (2011) is mainly related to recording Hydro  
22 One rate rider charges to Hydro Ottawa. A review of the OEB's Accounting  
23 Procedures Guidance, published March 2015, indicates these charges should have  
24 been recorded into USofA 4750, with the variance transferred to USofA 1550. 2016  
25 year end balances will reflect Hydro One rate rider charges for 2016 being recorded  
26 into USofA 4750. The remainder of the balance in USofA 1595 (2011) relates to  
27 2015 billing activity.

28  
29 The majority of the transaction balance for USofA 1595 (2013) is the differences  
30 between the accrued portion of Hydro Ottawa's unbilled 2014 rate rider and what  
31 was billed. The remaining transaction balance, less than 2%, relates to Hydro One  
32 rate rider charges, treatment as noted above, and 2015 billing activity.



- 1
- 2 No revisions to the DVA continuity schedule have been made for the transactions
- 3 recorded in 2015 for the USofA 1595 Sub-Accounts 2010, 2011, 2015 and 2013.




# 2017 Deferral/Variance Account Workform


Version 2.8


Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2016-0084
Name of Contact and Title	April Barrie, Manager. Rates and Revenue
Phone Number	613-738-5499 ext. 106
Email Address	AprilBarrie@HydroOttawa.com

## 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.

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Ontario Energy Board

## 2017 Deferral/Variance Account Workform

		2010									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions' Debit / (Credit) during 2010	OEB-Approved Disposition during 2010	Principal Adjustments <sup>2</sup> during 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2010	Interest Adjustments <sup>1</sup> during 2010	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$485,007	-\$1,144,417			-\$1,609,423	\$9,854	-\$8,572			\$1,282
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$8,151,520	-\$8,098,525			-\$16,250,046	-\$170,060	-\$104,549			-\$274,609
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$5,627,447	\$392,976			-\$5,234,471	-\$175,452	-\$38,900			-\$214,352
RSVA - Retail Transmission Connection Charge	1586	-\$6,297,270	-\$2,755,674			-\$9,052,944	-\$86,192	-\$60,931			-\$147,123
RSVA - Power (excluding Global Adjustment)	1588	\$7,793,003	\$3,479,179			\$11,272,182	\$163,258	\$49,751			\$213,009
RSVA - Global Adjustment	1589	\$16,654,694	-\$6,031,437			\$10,623,257	\$299,648	\$96,331			\$395,979
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>9</sup>	1595	-\$1,080,273	-\$533,002			-\$1,613,275	\$1,649,384	-\$10,515			\$1,638,869
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>9</sup>	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>9</sup>	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0					\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		\$2,826,180	-\$14,690,899	\$0	\$0	-\$11,864,719	\$1,690,440	-\$77,386	\$0	\$0	\$1,613,055
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$13,828,514	-\$8,659,462	\$0	\$0	-\$22,487,976	\$1,390,792	-\$173,716	\$0	\$0	\$1,217,076
<b>RSVA - Global Adjustment</b>	1589	\$16,654,694	-\$6,031,437	\$0	\$0	\$10,623,257	\$299,648	\$96,331	\$0	\$0	\$395,979
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$511,250	\$431,280			\$942,530	\$220	\$6,061			\$6,281
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508										
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	\$0	\$92,803			\$92,803	-\$2,124	\$2,124			\$0
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518	-\$605,761	-\$188,350			-\$794,111	-\$11,961	-\$5,884			-\$17,845
Misc. Deferred Debits	1525					\$0	-\$82	\$82			\$0
Retail Cost Variance Account - STR	1548	\$780,921	\$551,064			\$1,331,984	\$10,882	\$8,070			\$18,952
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582	\$4,664				\$4,664	\$17	\$37			\$54
Other Deferred Credits	2425					\$0					\$0
<b>Group 2 Sub-Total</b>			\$886,797	\$0	\$0	\$1,577,870	-\$3,049	\$10,492	\$0	\$0	\$7,443
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861				-\$200,861	-\$8,296	-\$1,008			-\$9,002
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0	-\$121,512			-\$121,512					\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$2,625,319	-\$13,925,614	\$0	\$0	-\$10,609,222	\$1,679,095	-\$68,500	\$0	\$0	\$1,610,595
<b>LRAM Variance Account<sup>12</sup></b>	1568	\$0				\$0					\$0
<b>Total including Account 1568</b>			-\$13,925,614	\$0	\$0	-\$10,609,222	\$1,679,095	-\$68,500	\$0	\$0	\$1,610,595
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$0	\$197,472			\$197,472	\$0	\$767			\$767
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	\$92,621			\$92,621	\$0	\$555			\$555
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$10,662,940	-\$3,949,848			-\$14,612,788					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$11,758,035	-\$2,905,311			\$8,852,725					\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$8,874,724	\$4,752,896			\$13,627,620	-\$102,955	-\$11,852			-\$114,807

Ontario Energy Board

## 2017 Deferral/Variance Account Workform

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions' Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments <sup>2</sup> during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-10	OEB-Approved Disposition during 2011	Interest Adjustments <sup>2</sup> during 2011	Closing Interest Amounts as of Dec-31-11
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$1,609,423	-\$1,024,964	-\$1,609,423		-\$1,024,964	\$1,282	-\$30,468	-\$22,377		-\$6,809
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$16,250,046	-\$7,769,682	-\$16,250,046		-\$7,769,682	-\$274,609	-\$301,929	-\$513,484		-\$63,054
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$5,234,471	\$776,427	-\$5,234,471		\$776,427	-\$214,352	-\$70,687	-\$291,299		\$6,260
RSVA - Retail Transmission Connection Charge	1586	-\$9,052,944	-\$1,220,099	-\$9,052,943		-\$1,220,100	-\$147,123	-\$144,981	-\$280,201		-\$11,903
RSVA - Power (excluding Global Adjustment)	1588	\$11,272,182	-\$7,111,287	\$11,650,893		-\$7,489,998	\$213,009	\$30,356			\$243,365
RSVA - Global Adjustment	1589	\$10,623,257	-\$5,192,002	\$10,623,257		-\$5,192,002	\$395,979	\$133,356	\$552,141		-\$22,806
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>9</sup>	1595	-\$1,613,275	-\$405,063	-\$1,613,274	\$405,064	\$0	\$1,638,869	-\$27,337	\$1,615,153	\$3,621	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>9</sup>	1595	\$0		-\$10,623,257		\$10,623,257	\$0		-\$552,141		\$552,141
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$11,864,719	-\$21,946,670	-\$22,109,264	\$405,064	-\$11,297,061	\$1,613,055	-\$411,690	\$507,792	\$3,621	\$697,193
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$22,487,976	-\$16,754,668	-\$32,732,521	\$405,064	-\$6,105,059	\$1,217,076	-\$545,046	-\$44,349	\$3,621	\$720,000
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$10,623,257	-\$5,192,002	\$10,623,257	\$0	-\$5,192,002	\$395,979	\$133,356	\$552,141	\$0	-\$22,806
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$942,530	\$705,283	\$942,530		\$705,283	\$6,281	\$17,946	\$20,145		\$4,082
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	\$902,803	\$1,270	\$94,159		-\$86	\$0	\$1,388			\$1,388
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$794,111	-\$148,075	-\$823,629		-\$118,557	-\$17,845	-\$12,732			-\$30,576
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,331,984	-\$893,533			\$438,451	\$18,952	\$23,399			\$42,350
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$4,664		\$4,786		-\$123	\$54	\$69			\$123
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$1,577,870	-\$335,055	\$217,846	\$0	\$1,024,968	\$7,443	\$30,069	\$20,145	\$0	\$17,367
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$200,861		-\$200,861		\$0	-\$9,902	-\$2,953	-\$12,855		\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$121,512	-\$423,171			-\$544,683	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$10,609,222	-\$22,704,896	-\$22,092,279	\$405,064	-\$10,816,775	\$1,610,595	-\$384,573	\$515,082	\$3,621	\$714,561
<b>LRAM Variance Account<sup>12</sup></b>	<b>1568</b>	\$0				\$0	\$0				\$0
<b>Total including Account 1568</b>		-\$10,609,222	-\$22,704,896	-\$22,092,279	\$405,064	-\$10,816,775	\$1,610,595	-\$384,573	\$515,082	\$3,621	\$714,561
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$197,472	\$211,064			\$408,537	\$767	\$4,219			\$4,985
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	\$92,621	\$95,856			\$188,477	\$555	\$1,739			\$2,294
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$14,612,788	-\$3,343,772			-\$17,956,560	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$8,852,725	-\$2,882,519			\$5,970,205	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$13,627,620	\$5,268,480			\$18,896,100	-\$114,807	-\$394,587			-\$509,395

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## 2017 Deferral/Variance Account Workform

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions' Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments <sup>2</sup> during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments <sup>2</sup> during 2012	Closing Interest Amounts as of Dec-31-12
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$1,024,964	-\$30,829			-\$1,055,793	-\$6,809	-\$15,282			-\$22,092
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$7,769,682	-\$9,808,445			-\$17,578,127	-\$63,054	-\$178,134			-\$241,188
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	\$776,427	-\$1,681,231			-\$904,804	\$6,260	\$3,977			\$10,237
RSVA - Retail Transmission Connection Charge	1586	-\$1,220,100	-\$1,683,899			-\$2,903,999	-\$11,903	-\$24,873			-\$36,775
RSVA - Power (excluding Global Adjustment)	1588	-\$7,489,998	-\$288,893			-\$7,778,891	\$243,365	-\$131,402			\$111,964
RSVA - Global Adjustment	1589	-\$5,192,002	-\$5,253,421			-\$10,445,423	-\$22,806	-\$127,080			-\$149,886
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>9</sup>	1595	\$0	\$20,740,824	\$21,566,079		-\$825,255	\$0	-\$188,428	-\$782,598		\$594,170
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>9</sup>	1595	\$10,623,257	-\$11,455,366	\$0		-\$832,109	\$552,141	\$85,259			\$637,400
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595		\$0			\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595					\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595					\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595					\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$11,297,061	-\$9,461,260	\$21,566,079	\$0	-\$42,324,400	\$697,193	-\$575,964	-\$782,598	\$0	\$903,828
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$6,105,059	-\$4,207,839	\$21,566,079	\$0	-\$31,878,977	\$720,000	-\$448,884	-\$782,598	\$0	\$1,053,714
<b>RSVA - Global Adjustment</b>	1589	-\$5,192,002	-\$5,253,421	\$0	\$0	-\$10,445,423	-\$22,806	-\$127,080	\$0	\$0	-\$149,886
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$705,283	\$274,349			\$979,632	\$4,062	\$11,689			\$15,771
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508					\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	-\$86				-\$86	\$1,388	-\$1			\$1,386
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$0	\$4,976,895			\$4,976,895	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$118,557	-\$102,703			-\$221,259	-\$30,576	-\$2,445			-\$33,021
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$438,451	\$442,637			\$881,088	\$42,350	\$10,058			\$52,408
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$123	-\$2			\$121
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$1,024,968	\$5,591,178	\$0	\$0	\$6,616,146	\$17,367	\$19,300	\$0	\$0	\$36,667
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$10,816,775	-\$3,870,082	\$21,566,079	\$0	-\$36,252,937	\$714,561	-\$556,664	-\$782,598	\$0	\$940,494
<b>LRAM Variance Account<sup>12</sup></b>	1568	\$0				\$0	\$0				\$0
<b>Total including Account 1568</b>		-\$10,816,775	-\$3,870,082	\$21,566,079	\$0	-\$36,252,937	\$714,561	-\$556,664	-\$782,598	\$0	\$940,494
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$4,985	\$6,022			\$11,007
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	\$2,294	\$2,778			\$5,072
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$17,956,560	-\$1,474,685			-\$19,431,245	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$5,970,205	-\$2,986,888			\$2,983,317	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395

Ontario Energy Board

## 2017 Deferral/Variance Account Workform

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions' Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>2</sup> during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments <sup>2</sup> during 2013	Closing Interest Amounts as of Dec-31-13
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$1,055,793	\$15,980	-\$1,024,964		-\$14,849	-\$22,092	-\$1,109	-\$21,877		-\$1,324
Smart Metering Entity Charge Variance Account	1551	\$0	\$159,042	\$0		\$159,042	\$0	\$1,811	\$0		\$1,811
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$17,578,127	-\$5,223,229	-\$7,769,681		-\$15,031,675	-\$241,188	-\$194,941	-\$177,269		-\$258,861
Variance WMS - Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS - Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$904,804	\$563,006	\$776,426		-\$1,118,224	\$10,237	-\$14,417	\$17,673		-\$21,853
RSVA - Retail Transmission Connection Charge	1586	-\$2,903,999	-\$1,703,996	-\$1,220,099		-\$3,387,896	-\$36,775	-\$32,194	-\$29,838		-\$39,131
RSVA - Power (excluding Global Adjustment)	1588	-\$7,778,891	\$9,979,249	\$7,489,997	-\$5,010,026	\$4,680,329	\$111,964	-\$21,749	\$133,261		-\$43,047
RSVA - Global Adjustment	1589	-\$10,445,423	-\$1,288,246	-\$5,192,002		-\$6,541,667	-\$149,886	-\$20,555	-\$99,128		-\$71,314
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>9</sup>	1595	-\$825,255	-\$461,966			-\$1,287,221	\$594,170	-\$24,722			\$569,447
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>9</sup>	1595	-\$832,109	-\$449,650			-\$1,281,759	\$637,400				\$622,718
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595	\$0	-\$11,831			-\$11,831	\$0	-\$138,505			-\$138,505
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$42,324,400	\$1,578,359	-\$21,920,317	-\$5,010,026	-\$23,835,750	\$903,828	-\$461,062	-\$177,178	\$0	\$619,943
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$31,878,977	\$2,866,605	-\$16,728,315	-\$5,010,026	-\$17,294,083	\$1,053,714	-\$440,507	-\$78,050	\$0	\$691,257
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-\$10,445,423	-\$1,288,246	-\$5,192,002	\$0	-\$6,541,667	-\$149,886	-\$20,555	-\$99,128	\$0	-\$71,314
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$979,632	\$133,197			\$1,112,829	\$15,771	\$14,969			\$30,741
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	-\$86				-\$86	\$1,386	-\$1			\$1,385
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$4,976,895	-\$1,867,100			\$3,109,795	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$221,259	-\$65,539			-\$286,799	-\$33,021	-\$3,715			-\$36,736
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$881,088	\$407,733			\$1,288,821	\$52,408	\$15,835			\$68,243
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$121	-\$2			\$119
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$6,616,146	-\$1,391,709	\$0	\$0	\$5,224,437	\$36,667	\$27,087	\$0	\$0	\$63,753
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$36,252,937	\$186,649	-\$21,920,317	-\$5,010,026	-\$19,155,996	\$940,494	-\$433,976	-\$177,178	\$0	\$683,696
<b>LRAM Variance Account<sup>12</sup></b>	<b>1568</b>	\$0	-\$779,519		\$100,859	-\$678,660	\$0	-\$3,316		\$2,733	-\$683
<b>Total including Account 1568</b>		-\$36,252,937	-\$592,870	-\$21,920,317	-\$4,909,167	-\$19,834,656	\$940,494	-\$437,292	-\$177,178	\$2,733	\$683,113
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$11,007	\$6,006			\$17,013
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	\$5,072	\$2,771			\$7,842
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$19,431,245				-\$19,431,245	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	\$2,983,317	-\$2,983,317			-\$0	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$18,896,100				\$18,896,100	-\$509,395				-\$509,395



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## 2017 Deferral/Variance Account Workform

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions' Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>2</sup> during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments <sup>2</sup> during 2014	Closing Interest Amounts as of Dec-31-14
<b>Group 1 Accounts</b>											
LV Variance Account	1550	-\$14,849	\$22,091	-\$30,829		\$38,071	-\$1,324	\$1,000	-\$668		\$344
Smart Metering Entity Charge Variance Account	1551	\$159,042	-\$115,435	\$0		\$43,607	\$1,811	\$1,762	\$0		\$3,573
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$15,031,675	-\$958,913	-\$9,808,445		-\$6,182,143	-\$258,861	-\$237,221	-\$208,104		-\$287,978
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580										
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580										
RSVA - Retail Transmission Network Charge	1584	-\$1,118,224	-\$2,087,168	-\$1,681,231		-\$1,524,161	-\$21,853	-\$39,154	-\$32,150		-\$28,857
RSVA - Retail Transmission Connection Charge	1586	-\$3,387,896	\$7,365	-\$1,683,899		-\$1,696,632	-\$39,131	-\$54,262	-\$31,690		-\$61,703
RSVA - Power (excluding Global Adjustment)	1588	\$4,680,329	-\$9,520,151	-\$288,894		-\$4,550,928	-\$43,047	-\$64,514	-\$25,546		-\$82,014
RSVA - Global Adjustment	1589	-\$6,541,667	\$13,456,856	-\$5,253,421		\$12,168,610	-\$71,314	-\$48,991	-\$127,983		\$7,678
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	-\$1,287,221	\$4,925			-\$1,282,296	\$569,447	-\$18,869			\$550,579
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	-\$1,281,759	-\$370,120			-\$1,651,880	\$622,718	-\$21,321			\$601,398
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	-\$11,831	-\$236,158			-\$247,989	-\$138,505	-\$2,460			-\$140,965
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595	\$0	-\$631,762			-\$631,762	\$0	-\$131,435			-\$131,435
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$23,835,750	-\$428,470	-\$18,746,719	\$0	-\$5,517,501	\$619,943	-\$615,465	-\$426,141	\$0	\$430,619
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$17,294,083	-\$13,885,326	-\$13,493,298	\$0	-\$17,686,112	\$691,257	-\$566,474	-\$298,158	\$0	\$422,941
<b>RSVA - Global Adjustment</b>	<b>1589</b>	-\$6,541,667	\$13,456,856	-\$5,253,421	\$0	\$12,168,610	-\$71,314	-\$48,991	-\$127,983	\$0	\$7,678
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,112,829	\$110,160			\$1,222,989	\$30,741	\$16,804			\$47,544
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508					\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	-\$86				-\$86	\$1,385	-\$1			\$1,384
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$3,109,795	\$1,321,800			\$4,431,595	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$286,799	-\$44,891			-\$331,689	-\$36,736	-\$4,533			-\$41,269
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,288,821	\$408,439			\$1,697,259	\$68,243	\$21,737			\$89,980
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$119	-\$2			\$117
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$5,224,437	\$1,795,508	\$0	\$0	\$7,019,945	\$63,753	\$34,004	\$0	\$0	\$97,758
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0				\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$19,155,996	\$1,367,038	-\$18,746,719	\$0	\$957,761	\$683,696	-\$581,460	-\$426,141	\$0	\$528,377
<b>LRAM Variance Account<sup>12</sup></b>	<b>1568</b>	-\$678,660				-\$678,660	-\$583				-\$583
<b>Total including Account 1568</b>		-\$19,834,656	\$1,367,038	-\$18,746,719	\$0	\$279,101	\$683,113	-\$581,460	-\$426,141	\$0	\$527,794
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$17,013	\$6,006			\$23,018
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 Recovery Offset Variance - Sub-Account - Capital <sup>8</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$19,431,245	\$19,431,245			-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$0	-\$2,986,888			-\$2,986,888	\$0				\$0
Smart Meter OM&A Variance <sup>9</sup>	1556	\$18,896,100	-\$18,386,705			\$509,394	-\$509,395				-\$509,395

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## 2017 Deferral/Variance Account Workform

		2015									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-15	Transactions' Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>2</sup> during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments <sup>2</sup> during 2015	Closing Interest Amounts as of Dec-31-15
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$38,071	\$182,301			\$220,372	\$344	\$1,741			\$2,085
Smart Metering Entity Charge Variance Account	1551	\$43,607	-\$193,675			-\$150,068	\$3,573	-\$262			\$3,311
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$6,182,143	-\$15,345,233			-\$21,527,376	-\$287,978	-\$117,550			-\$405,528
Variance WMS - Sub-account CBR Class A <sup>10</sup>	1580	\$0	\$90,421			\$90,421	\$0	\$318			\$318
Variance WMS - Sub-account CBR Class B <sup>10</sup>	1580	\$0	\$1,790,495			\$1,790,495	\$0	\$5,866			\$5,866
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$66,469			-\$1,590,630	-\$28,857	-\$17,006			-\$45,863
RSVA - Retail Transmission Connection Charge	1586	\$1,696,632	\$162,829			\$1,859,461	-\$61,703	-\$15,981			-\$77,685
RSVA - Power (excluding Global Adjustment)	1588	-\$4,550,928	-\$1,799,204			-\$6,350,131	-\$82,014	-\$45,929			-\$127,943
RSVA - Global Adjustment	1589	\$12,168,610	-\$6,949,342			\$5,219,268	\$7,678	\$91,674			\$99,352
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>9</sup>	1595	-\$1,282,296	-\$1,830			-\$1,284,126	\$550,579	-\$15,275			\$535,303
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>9</sup>	1595	-\$1,651,880	-\$168,934			-\$1,820,814	\$601,398	-\$20,249			\$581,148
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595		-\$2,020			-\$250,008	-\$140,965	-\$3,883			-\$144,848
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>9</sup>	1595	-\$631,762	\$111,120			-\$520,642	-\$131,435	-\$6,517			-\$137,952
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>9</sup>	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>		-\$5,517,501	-\$22,209,541	\$0	\$0	-\$27,727,042	\$430,619	-\$143,054	\$0	\$0	\$287,565
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>		-\$17,686,112	-\$15,260,198	\$0	\$0	-\$32,946,310	\$422,941	-\$234,728	\$0	\$0	\$188,214
<b>RSVA - Global Adjustment</b>	<b>1589</b>	\$12,168,610	-\$6,949,342	\$0	\$0	\$5,219,268	\$7,678	\$91,674	\$0	\$0	\$99,352
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,222,989	\$140,945			\$1,363,934	\$47,544	\$27,505			\$75,049
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	-\$96				-\$96	\$1,384	-\$1			\$1,383
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$4,431,595				\$4,431,595	\$0				\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508	\$0	\$50,731			\$50,731	\$0	\$334			\$334
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	-\$331,689	-\$39,487			-\$371,176	-\$41,269	-\$4,134			-\$45,403
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$1,697,259	\$314,008			\$2,011,268	\$89,980	\$22,121			\$112,101
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	-\$123				-\$123	\$117	-\$1			\$116
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$7,019,945	\$466,198	\$0	\$0	\$7,486,143	\$97,758	\$45,823	\$0	\$0	\$143,580
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683				-\$544,683	\$0	-\$32,295			-\$32,295
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		\$957,761	-\$21,743,343	\$0	\$0	-\$20,785,582	\$528,377	-\$129,526	\$0	\$0	\$398,851
<b>LRAM Variance Account<sup>12</sup></b>	<b>1568</b>	-\$678,660	\$528,677			-\$149,982	-\$583	-\$8,084			-\$8,668
<b>Total including Account 1568</b>		\$279,101	-\$21,214,666	\$0	\$0	-\$20,935,564	\$527,794	-\$137,611	\$0	\$0	\$390,183
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537				\$408,537	\$23,018	\$4,867			\$27,885
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	\$10,613	\$2,245			\$12,858
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$0				-\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$2,986,888	-\$2,986,888			-\$5,973,776	\$0				\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$509,394				\$509,394	-\$509,395				-\$509,395

Ontario Energy Board

## 2017 Deferral/Variance Account Workform

If you have a Class A customer, 1580 Sub-account CBR Class B should be disposed through a rate rider calculated outside the model (if significant).

If you have only Class B customers, the balance applicable to Class B will be allocated and disposed with Account 1580 when the check box below is left unchecked See note 10 below.

Please click if you have one or more Class A customers. ☐

		2016				Projected Interest on Dec-31-15 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2016 - instructed by OEB	Interest Disposition during 2016 - instructed by OEB	Closing Principal Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Closing Interest Balances as of Dec 31-15 Adjusted for Dispositions during 2016	Projected Interest from Jan 1, 2016 to December 31, 2016 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>	Projected Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for disposition during 2016 <sup>7</sup>	Total Interest	Total Claim	As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$38,071	\$798	\$182,301	\$1,287	\$2,005		\$3,292	\$185,593.31	\$222,457	-\$0
Smart Metering Entity Charge Variance Account	1551	\$43,607	\$4,093	-\$193,675	-\$782	-\$2,130		-\$2,912	-\$196,587.09	-\$146,756	-\$0
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	-\$6,182,143	-\$361,700	-\$15,345,233	-\$43,828	-\$16,880		-\$60,708	-\$15,405,941.01	-\$21,932,905	-\$1
Variance WMS - Sub-account CBR Class A <sup>10</sup>	1580			\$90,421	\$318	\$0		\$0	\$0	\$90,739	\$0
Variance WMS - Sub-account CBR Class B <sup>10</sup>	1580	\$0	\$0	\$1,790,495	\$5,866	\$19,695		\$25,562	\$0	\$1,796,361	\$0
RSVA - Retail Transmission Network Charge	1584	-\$1,524,161	-\$47,032	-\$66,469	\$1,169	-\$731		\$438	-\$66,030.87	-\$1,636,493	-\$0
RSVA - Retail Transmission Connection Charge	1586	-\$1,096,632	-\$81,936	\$162,829	\$4,251	\$1,791		\$6,042	\$168,871.64	-\$1,611,487	\$0
RSVA - Power (excluding Global Adjustment)	1588	-\$4,550,928	-\$136,284	-\$1,799,204	\$8,341	-\$19,791		-\$11,451	-\$1,810,654.20	-\$6,478,074	\$0
RSVA - Global Adjustment	1589	\$12,168,610	\$152,789	-\$6,949,342	-\$53,437	-\$76,443		-\$129,880	-\$7,079,222.51	\$5,318,620	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	\$0	-\$0	\$0	\$0	-\$0		\$0	\$0	\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>8</sup>	1595	-\$1,282,296	\$535,287	-\$1,830	\$16	-\$20		-\$4	-\$1,834.10		\$748,823
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595	-\$1,651,880	\$581,699	-\$188,934	-\$551	-\$2,078		-\$2,629	-\$191,562.85	-\$2,008,488	-\$748,823
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595	-\$247,989	-\$143,922	-\$2,020	-\$926	-\$22		-\$948	-\$2,967.83	-\$394,856	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595	-\$631,762	-\$138,969	\$111,120	\$1,017	\$1,222		\$2,239	\$113,359.37	-\$658,594	\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595			\$0	\$0			\$0	\$0	\$0	\$0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$5,517,501	\$364,823	-\$22,209,541	-\$77,257	-\$93,382	\$0	-\$170,639	-\$24,286,976.14	-\$27,439,478	-\$1
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$17,686,112	\$212,034	-\$15,260,198	-\$23,820	-\$16,939	\$0	-\$40,759	-\$17,207,753.63	-\$32,758,097	-\$1
RSVA - Global Adjustment	1589	\$12,168,610	\$152,789	-\$6,949,342	-\$53,437	-\$76,443	\$0	-\$129,880	-\$7,079,222.51	\$5,318,620	\$0
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$1,363,934	\$75,049	\$0	-\$0	\$0		-\$0	\$0	\$1,438,984	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	-\$502,482		\$502,482	\$0	\$0		-\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508			\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other Regulatory Assets - Sub-Account - Capital Charges <sup>4</sup>	1508	-\$86	\$1,385	\$0	-\$2	\$0		-\$2	\$0	\$1,297	\$0
Other Regulatory Assets - Sub-Account - P & OPEB <sup>4</sup>	1508	\$4,431,595		\$0	\$0	\$0		\$0	\$0	\$4,431,595	\$0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost <sup>4</sup>	1508			\$50,731	\$334	\$568		\$892	\$0	\$51,065	\$0
Other Regulatory Assets - Sub-Account - Pole Attachment Charge Revenues Variance Account <sup>4</sup>	1508			\$0	\$0	\$226,530		\$226,530	\$226,530.27	\$0	\$0
Retail Cost Variance Account - Retail	1518	-\$331,689	-\$45,224	-\$39,487	-\$179	-\$434		-\$613	\$0	-\$416,579	\$0
Misc. Deferred Debits	1525			\$0	\$0			\$0	\$0	\$0	-\$0
Retail Cost Variance Account - STR	1548	\$1,697,259	\$110,220	\$314,008	\$1,881	\$3,454		\$5,335	\$0	\$2,123,370	\$1
Board-Approved CDM Variance Account	1567			\$0	\$0			\$0	\$0	\$0	\$0
Extra-Ordinary Event Costs	1572			\$0	\$0			\$0	\$0	\$0	\$0
Deferred Rate Impact Amounts	1574			\$0	\$0			\$0	\$0	\$0	\$0
RSVA - One-time	1582	-\$123	\$116	\$0	\$0	\$0		\$0	\$0	-\$7	-\$0
Other Deferred Credits	2425			\$0	\$0			\$0	\$0	\$0	\$0
Group 2 Sub-Total		\$6,658,409	\$141,546	\$827,734	\$2,034	\$230,108	\$0	\$232,142	\$226,530.27	\$7,629,724	\$1
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0	\$0	\$0	-\$0	\$0		-\$0	\$0	\$0	-\$1
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$544,683	-\$38,516	\$0	\$6,221			\$6,221	\$0	-\$578,978	\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$596,225	\$467,853	-\$21,381,807	-\$69,002	\$136,726	\$0	\$67,724	-\$24,060,445.87	-\$20,386,732	-\$0
LRAM Variance Account <sup>12</sup>	1568	-\$678,660	-\$8,677	\$528,677	\$9	\$5,815		\$5,824	\$0	-\$158,650	\$0
Total including Account 1568		-\$82,435	\$459,176	-\$20,853,129	-\$68,994	\$142,542	\$0	\$73,548	-\$24,060,445.87	-\$20,545,382	-\$0
Renewable Generation Connection Capital Deferral Account <sup>8</sup>	1531			\$0	\$0			\$0	\$0	\$0	\$0
Renewable Generation Connection OM&A Deferral Account <sup>8</sup>	1532	\$408,537	\$27,890	\$0	-\$5	\$0		-\$5	\$0	\$436,421	-\$0
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0			\$0	\$0	\$0	\$0
Smart Grid Capital Deferral Account	1534			\$0	\$0			\$0	\$0	\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$188,477	\$12,861	\$0	-\$2	\$0		-\$2	-\$2.43	\$201,335	\$0
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0			\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>8</sup>	1555			\$0	\$0			\$0	\$0	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	-\$0		-\$0	\$0	-\$0		-\$0	-\$0.00	\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>5</sup>	1555	-\$5,973,776		\$0	\$0	\$0		\$0	\$0	-\$5,973,776	\$0
Smart Meter OM&A Variance <sup>5</sup>	1556	\$509,394	-\$509,395	-\$0	\$0	-\$0		-\$0	-\$0.00	\$0	\$0

# 2017 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. 2015 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.39)	Rounding - Not Material
RSVA - Wholesale Market Service Charge10	1580	\$ (0.77)	Rounding - Not Material
RSVA - Retail Transmission Network Charge	1584	\$ (0.46)	Rounding - Not Material
RSVA - Retail Transmission Connection Charge	1586	\$ 0.17	Rounding - Not Material
RSVA - Power (excluding Global Adjustment)	1588	\$ 0.45	Rounding - Not Material
RSVA - Global Adjustment	1589	\$ 0.26	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2009)8	1595	\$ (0.01)	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2010)8	1595	\$ 748,822.89	Disposition and Recovery/Refund of Regulatory Balances for 2010 & 2011 Net to Zero
Disposition and Recovery/Refund of Regulatory Balances (2011)8	1595	\$ (748,823.11)	Disposition and Recovery/Refund of Regulatory Balances for 2010 & 2011 Net to Zero
Disposition and Recovery/Refund of Regulatory Balances (2012)8	1595	\$ 0.04	Rounding - Not Material
Disposition and Recovery/Refund of Regulatory Balances (2013)8	1595	\$ 0.21	Rounding - Not Material
Other Regulatory Assets - Sub-Account - Capital Charges 4	1508	\$ 0.10	Rounding - Not Material
Retail Cost Variance Account - Retail	1518	\$ 0.37	Rounding - Not Material
Misc. Deferred Debits	1525	\$ (0.40)	Rounding - Not Material
Retail Cost Variance Account - STR	1548	\$ 0.81	Rounding - Not Material
RSVA - One-time	1582	\$ (0.01)	Rounding - Not Material
PILs and Tax Variance for 2006 and Subsequent Years (excl	1592	\$ (0.52)	Rounding - Not Material
Renewable Generation Connection OM&A Deferral Account9	1532	\$ (0.01)	Rounding - Not Material
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries5	1555	\$ 0.14	Rounding - Not Material
Smart Meter OM&A Variance5	1556	\$ 0.32	Rounding - Not Material

If a Class B customer switched into Class A during the 2015 rate year, click this check box: ☒

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

Rate Class  (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	# of Customers	A		B		Distribution Revenue	C		D=A-C		E	
			Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers	Estimated Metered kW for Non-RPP Customers		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)	Metered kWh for any Class A Customers in 2015 (partial or full year) (if applicable)*	Metered kWh Consumption for New Class A customer(s) during the period prior to becoming Class A (i.e., Jan. 1 - June 30, 2016)
RESIDENTIAL	kWh	301,258	2,198,259,000		89,475,408	-	93,241,643			2,198,259,000	-		
GENERAL SERVICE LESS THAN 50KW	kWh	24,626	716,996,000		104,595,553	-	21,581,215			716,996,000	-		
GENERAL SERVICE 50 TO 1,499 KW	kW	3,323	2,907,445,000	6,908,640	2,633,200,805	6,256,983	37,851,271			2,907,445,000	6,908,640		
GENERAL SERVICE 1,500 TO 4,999 KW	kW	76	877,400,000	1,877,691	865,967,416	1,853,225	11,181,761	37,835,194	67,462	839,564,806	1,810,229		
LARGE USE	kW	11	619,253,000	1,119,726	564,803,671	1,021,271	6,175,787			619,253,000	1,119,726	489,476,358	- 72,452,292
UNMETERED SCATTERED LOAD	kWh	3,525	16,690,000			-	571,198			16,690,000	-		
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW					-				-	-		
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		4,800		-	10,956			-	4,800		
STANDBY POWER GENERAL SERVICE LARGE USE	kW					-				-	-		
SEMI-TEL LIGHTING	kW	51	48,000	216			4,513			48,000	216		
STREET LIGHTING	kW	55,516	43,653,000	123,144	45,151,658	127,372	1,228,726			43,653,000	123,144		
MICROFIT AND MICRO-NET METERING													
FIT						-				-	-		
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE						-				-	-		
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\*For new Class A customers (who became Class A in 2015), add their consumption only related to July to December period.

<sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>2</sup> The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW
LV Variance Account	1550	185,593	kWh	55,285	18,029	73,120	22,066	15,574	420	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	(181,732)	(14,855)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	(4,612,794)	(1,504,324)	(6,100,939)	(1,761,730)	(1,299,431)	(35,022)	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	(19,669)	(6,415)	(26,015)	(7,851)	(5,541)	(149)	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	50,304	16,405	66,532	20,078	14,171	382	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	(542,140)	(176,803)	(717,041)	(207,055)	(152,722)	(4,116)	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	(168,232)	(196,660)	(4,950,940)	(1,557,053)	(277,855)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	(546)	(178)	(723)	(218)	(154)	(4)	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	(57,063)	(18,609)	(75,472)	(22,776)	(16,075)	(433)	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	(884)	(288)	(1,169)	(353)	(249)	(7)	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	33,768	11,012	44,662	13,478	9,512	256	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		(17,207,754)		(5,275,472)	(1,676,025)	(6,737,045)	(1,944,361)	(1,434,915)	(38,674)	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	67,479	22,006	89,249	26,933	19,009	512	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		226,530		67,479	22,006	89,249	26,933	19,009	512	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
Variance		0								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		8,842		(120,538)	5,101	80,935	24,424	17,238	465	0
Total of Account 1580 and 1588 (not allocated to WMPs)		(17,216,595)		(5,154,933)	(1,681,126)	(6,817,980)	(1,968,786)	(1,452,153)	(39,138)	0
Balance of Account 1589 Allocated to Non-WMPs		(7,235,634)		(168,232)	(196,660)	(4,950,940)	(1,557,053)	(277,855)	0	0
Group 2 Accounts (including 1592, 1532)		226,530		67,479	22,006	89,249	26,933	19,009	512	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption										
Account 1589 / Number of Customers		(\$18.23)								
1589/total kwh		(\$0.0010)								

# 2017 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENITEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO- NET METERING	FIT
LV Variance Account	1550	185,593	kWh	0	0	1	1,098	0	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	0	0	(101)	(91,601)	0	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	0	0	(0)	(391)	0	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	0	0	1	999	0	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	0	0	(12)	(10,766)	0	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	0	0	0	(84,894)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	0	0	(0)	(11)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	0	0	(1)	(1,133)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	0	0	(0)	(18)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	0	0	1	671	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(17,207,754)</b>		<b>0</b>	<b>0</b>	<b>(111)</b>	<b>(101,151)</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	0	0	1	1,340	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>226,530</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1,340</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
<b>Variance</b>		<b>0</b>							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>8,842</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1,215</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(17,216,595)</b>		<b>0</b>	<b>0</b>	<b>(113)</b>	<b>(102,367)</b>	<b>0</b>	<b>0</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>(7,235,634)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(84,894)</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>226,530</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>1,340</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>									
Account 1589 / Number of Customers		(\$18.23)							
1589/total kwh		(\$0.0010)							

# 2017 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator	HCI, RESOP, OTHER ENERGY RESOURCE SERVICE						
LV Variance Account	1550	185,593	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(196,587)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(15,405,941)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(66,031)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	168,872	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(1,810,654)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	(7,235,634)	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(1,834)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(191,563)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(2,968)	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	113,359	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	kWh	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(17,207,754)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	226,530	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
<b>Total of Group 2 Accounts</b>		<b>226,530</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0								
<b>Variance</b>		<b>0</b>								
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)</b>		<b>8,842</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(17,216,595)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>(7,235,634)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>226,530</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Account 1589 reference calculation by customer and consumption</b>										
Account 1589 / Number of Customers		(\$18.23)								
1589/total kwh		(\$0.0010)								





Ontario Energy Board

# 2017 Deferral/Variance Account Workform

This tab allocates the GA balance to former Class B customers who contributed to the current GA balance but are now Class A customers. The tables below calculate specific amounts for each customer who made the change. Consistent with both decisions for 2016 rates and EDDVAR, distributors are generally expected to settle the amount through 12 equal adjustments to bills. A one-time settlement is acceptable if the affected customer has expressed a clear preference for this approach. (see Filing Requirements section 2.9.5.1)

Year of Group 1 Account Balance Last Disposed

2014

(e.g. If in the 2015 EDR process, you received approval to dispose the GA variance account balance as of December 31, 2013, please enter 2013 in cell B16.)

## Allocation of total Non-RPP consumption (kWh) between Class B and New Class A (Former Class B) customers

		Total	2015
Total Class B Consumption for Years Since Last Disposition (Non-RPP consumption LESS WMP and Class A)	A	3,279,198,674	3,279,198,674
New Class A Customer(s)' Former Class B Consumption	B	- 72,452,293	- 72,452,293
Portion of Consumption of Former Class B Customers	C=B/A	-2.21%	

## Allocation of Total GA Balance \$

Total GA Balance	D	-\$ 7,079,223
New Class A Customer(s)' Former Class B Portion of GA Balance	E=C*D	\$ 156,411.96
GA Balance to be disposed to Current Class B Customers	F=D-E	-\$ 7,235,634

## Allocation of GA Balances to Former Class B Customers

# of Former Class B customer(s)		1			
Customer		Total Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A	Metered kWh Consumption for each new Class A customer for the period prior to becoming Class A in 2015	% of kWh	Customer specific GA allocation for the period prior to becoming Class A
Customer 1		(72,452,293)	(72,452,293)	100.00%	\$ 156,412
Total		(72,452,293)	(72,452,293)	100.00%	\$ 156,412

					Monthly Equal Payments



Ontario Energy Board

# 2017 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in years)

1

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,198,259,000	-\$ 120,538	- 0.0001	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ 5,101	0.0000	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ 80,935	0.0117	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ 24,424	0.0130	\$/kW
LARGE USE	kW	1,119,726	\$ 17,238	0.0154	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ 465	0.0000	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	\$ 1	0.0062	\$/kW
STREET LIGHTING	kW	123,144	\$ 1,215	0.0099	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ 8,842</b>		

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL	kWh	2,198,259,000	-\$ 5,154,933	- 0.0023	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	-\$ 1,681,126	- 0.0023	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	-\$ 6,817,980	- 0.9869	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,810,229	-\$ 1,968,786	- 1.0876	\$/kW
LARGE USE	kW	1,119,726	-\$ 1,452,153	- 1.2969	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	-\$ 39,138	- 0.0023	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	-\$ 113	- 0.5211	\$/kW
STREET LIGHTING	kW	123,144	-\$ 102,367	- 0.8313	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>-\$ 17,216,595</b>		

## Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL	kWh	89,475,408	-\$ 168,232	- 0.0019	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	104,595,553	-\$ 196,660	- 0.0019	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,633,200,605	-\$ 4,950,940	- 0.0019	\$/kWh
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	828,132,222	-\$ 1,557,053	- 0.0019	\$/kWh
LARGE USE	kWh	147,779,606	-\$ 277,855	- 0.0019	\$/kWh
UNMETERED SCATTERED LOAD	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE L	kWh	-	\$ -	-	\$/kWh
SENITEL LIGHTING	kWh	-	\$ -	-	\$/kWh
STREET LIGHTING	kWh	45,151,658	-\$ 84,894	- 0.0019	\$/kWh
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>-\$ 7,235,634</b>		

Rate riders for Global Adjustm  
basis of kWh

## Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	# of Customers	301,258	\$ 67,479	\$ 0.02
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ 22,006	\$ 0.0000
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ 89,249	\$ 0.0129
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ 26,933	\$ 0.0143
LARGE USE	kW	1,119,726	\$ 19,009	\$ 0.0170
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ 512	\$ 0.0000
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	\$ -
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$ -	\$ -
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	\$ -
SENITEL LIGHTING	kW	216	\$ 1	\$ 0.0068
STREET LIGHTING	kW	123,144	\$ 1,340	\$ 0.0109
MICROFIT AND MICRO-NET METERING		-	\$ -	\$ -
FIT		-	\$ -	\$ -
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
		-	\$ -	\$ -
<b>Total</b>			\$ 226,530	

per customer per month  
\$/kWh

As per  
regar  
distributi  
group 2 ac

## Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in years)

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Accounts 1575 and 1576	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL	# of Customers	301,258	\$ -	-
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ -	-
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,907,445,000	\$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	877,400,000	\$ -	-
LARGE USE	kWh	619,253,000	\$ -	-
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ -	-
STANDBY POWER GENERAL SERVICE 5	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE 1	kWh	-	\$ -	-
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-
SENITEL LIGHTING	kW	216	\$ -	-
STREET LIGHTING	kW	123,144	\$ -	-
MICROFIT AND MICRO-NET METERING		-	\$ -	-
FIT		-	\$ -	-
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
<b>Total</b>			<b>\$ -</b>	

per customer per month

As p  
reg  
distribu  
group 2  
per

## Rate Rider Calculation for Accounts 1568

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Balance of Account 1568	Rate Rider for Account 1568	
RESIDENTIAL	kWh	2,198,259,000	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50KW	kWh	716,896,000	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 1,499 KW	kW	6,908,640	\$ -	-	\$/kW
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,877,691	\$ -	-	\$/kW
LARGE USE	kW	1,119,726	\$ -	-	\$/kW
UNMETERED SCATTERED LOAD	kWh	16,690,000	\$ -	-	\$/kWh
STANDBY POWER GENERAL SERVICE 5	kW	-	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE 1	kW	4,800	\$ -	-	\$/kW
STANDBY POWER GENERAL SERVICE L	kW	-	\$ -	-	\$/kW
SENITEL LIGHTING	kW	216	\$ -	-	\$/kW
STREET LIGHTING	kW	123,144	\$ -	-	\$/kW
MICROFIT AND MICRO-NET METERING		-	\$ -	-	
FIT		-	\$ -	-	
HCI, RESOP, OTHER ENERGY RESOURC		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
		-	\$ -	-	
<b>Total</b>			<b>\$ -</b>		



**Response to OEB Staff Interrogatory Question #4**

**Question #4:**

Hydro Ottawa has customers that have entered and exited Class A in 2015. Hydro Ottawa has proposed an allocation of the Account 1589 balance to these specific customers, but have not done so for Account 1580 CBR Class B. Please calculate an allocation of the Account 1580 CBR Class B balance to customers who have entered and exited Class A in 2015 and propose the corresponding rate riders/bill adjustment.

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**Response:**

Using the same methodology for calculating the Global Adjustment Class B adjustment for customers entering and exiting Class A, Hydro Ottawa has determined that for customers who have entered and exited Class A in 2015 the net allocation of Account 1580 CBR Class B is a credit of \$19,399. This represents 1.068% of the Metered kWh's. As referenced in IR: OEB Staff #1, Hydro Ottawa will respond to its preferred treatment of disposing of these balances the week of November 14.