

# Exhibit 9:

# Deferral & Variance

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1    **List of Attachments**

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- 2    9-A.    EPLC DVA Disposition Model
- 3    9-B.    EPLC Details of Historical LRAM & LRAMVA Claims
- 4    9-C.    One-Time Incremental IFRS Transition Costs
- 5    9-D.    IESO Self-Certification
- 6    9-E    2013 Accounting Changes under CGAAP

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## 9.1 Overview

In this Exhibit, Essex Powerlines Corporation (“EPLC”) proposes to dispose of various Group One and Group Two Deferral and Variance Account (“DVAs”). As part of this Application, EPLC is seeking to dispose of balances as of December 31<sup>st</sup>, 2016 with forecasted interest up to and including April 30<sup>th</sup>, 2018. This Exhibit outlines the details of EPLC’s DVA balances.

EPLC has followed the Board’s guidance through the Accounting Procedures Handbook (“APH”), the Report of the Board on Electricity Distributor’s Deferral and Variance Account Review Initiative (“EDDVAR”), as well as the Accounting Procedures Handbook Frequently Asked Questions (“APHFAQ”) to guide the processes and procedures used to record amounts in its DVAs.

For the purpose of this Application, EPLC utilized the Board’s 2018 Deferral/Variance Account Workform (version 1.3) which is included as Attachment 9-A of this Exhibit.

EPLC is not requesting any new accounts or sub-accounts in this Application.

EPLC has included adjustments related to its Group 1 and Group 2 variance account balances. Principal and interest adjustments are included in the 2015 adjustment columns in the Board’s DVA continuity schedule. All of the adjustments included in this Application, except one, were consistent with the Board’s recent audit findings.

EPLC confirms that the IESO Global Adjustment Charge is pro-rated into Regulated Price Plan (“RPP”) and the Non-RPP portions.

## 9.2 Account Balances

EPLC DVA balances as of December 31<sup>st</sup>, 2016 are presented below as Figure 1.

**Figure 1 – EPLC DVA Balances – December 31<sup>st</sup>, 2016**

USoA	Description	Principle Balance	Interest Balance	Total
<b>Group One</b>				
1550	Low Voltage	\$ 2,657,799	\$ 38,400	\$ 2,696,199
1551	Smart Metering Entity Charge	\$ (38,419)	\$ (945)	\$ (39,364)
1568	LRAMVA	\$ 504,108	\$ 9,392	\$ 513,500
1580	RSVA - Wholesale Market Service Charge	\$ (822,759)	\$ (16,693)	\$ (839,452)
1580	Variance WMS – Sub-account CBR Class A	\$ -	\$ -	\$ -
1580	Variance WMS – Sub-account CBR Class B	\$ 131,549	\$ 447	\$ 131,996
1584	RSVA Network	\$ (395,066)	\$ (40,886)	\$ (435,952)
1586	RSVA Connection	\$ 421,225	\$ (13,771)	\$ 407,454
1588	RSVA - Power (excluding Global Adjustment)	\$ (3,005,038)	\$ 260,749	\$ (2,744,289)
1589	RSVA - Global Adjustment	\$ 810,446	\$ (293,235)	\$ 517,211
1590	Disposition and Recovery of Regulatory Assets (2010)	\$ (174,821)	\$ (67,147)	\$ (241,968)
1595	Disposition and Recovery of Regulatory Assets (2012)	\$ 149,130	\$ 44,614	\$ 193,744
1595	Disposition and Recovery of Regulatory Assets (2014)	\$ 2,219	\$ (22,555)	\$ (20,336)
<b>Subtotal</b>		<b>\$ 240,373</b>	<b>\$ (101,630)</b>	<b>\$ 138,743</b>
<b>Group Two</b>				
1508	Other Regulatory Assets - IFRS Transition Costs	\$ (275,453)	\$ (12,350)	\$ (287,803)
1518	RCVA Retail	\$ 158,620	\$ 5,982	\$ 164,602
1525	Misc. Deferred Debits	\$ 83,197	\$ 694	\$ 83,891
1531	Renewable Generation Connection Capital	\$ 68,938	\$ 656	\$ 69,594
1534	Smart Grid Capital	\$ 512,740	\$ 13,084	\$ 525,824
1535	Smart Grid OM&A	\$ 91,626	\$ 4,442	\$ 96,068
1548	RCVA STR	\$ (1,915)	\$ (255)	\$ (2,170)
1555	Smart Meter Capital & Recovery Offset	\$ -	\$ -	\$ -
1572	Extraordinary Event Costs	\$ 80,414	\$ 6,822	\$ 87,236
1576	CGAAP Accounting Changes	\$ (2,558,929)	\$ -	\$ (2,558,929)
1582	RSVA One Time	\$ -	\$ -	\$ -
1592	PILs & Tax Variance	\$ (202,758)	\$ (7,952)	\$ (210,710)
<b>Subtotal</b>		<b>\$ (2,043,520)</b>	<b>\$ 11,123</b>	<b>\$ (2,032,397)</b>
<b>Total</b>		<b>\$ (1,803,147)</b>	<b>\$ (90,507)</b>	<b>\$ (1,893,654)</b>

## 9.2.1 Reconciliation of Accounts

EPLC confirms that balances presented in section 9.2 reconcile to the 2016 Audited Financial Statements (“AFS”) and to EPLC’s 2016 Reporting and Record Keeping Requirements (“RRR”) filing. Figure 2 below summarizes the reconciliation.

**Figure 2 – 2016 DVA Reconciliation**

USoA	Description	Balance 12/31/2016	Per RRR & AFS	Variance
<b>Group One</b>				
1550	Low Voltage	\$ 2,696,199	\$ 2,696,200	\$ (1)
1551	Smart Metering Entity Charge	\$ (39,364)	\$ (39,364)	\$ (0)
1568	LRAMVA	\$ 513,500	\$ 343,485	\$ 170,015
1580	RSVA - Wholesale Market Service Charge	\$ (839,452)	\$ (789,770)	\$ (49,682)
1580	Variance WMS – Sub-account CBR Class A	\$ -	\$ -	\$ -
1580	Variance WMS – Sub-account CBR Class B	\$ 131,996	\$ 82,315	\$ 49,681
1584	RSVA Network	\$ (435,952)	\$ (435,952)	\$ (0)
1586	RSVA Connection	\$ 407,454	\$ 407,455	\$ (1)
1588	RSVA - Power (excluding Global Adjustment)	\$ (2,744,289)	\$ (2,744,288)	\$ (0)
1589	RSVA - Global Adjustment	\$ 517,211	\$ 517,212	\$ (0)
1590	Disposition and Recovery of Regulatory Assets (2010)	\$ (241,968)	\$ (241,968)	\$ -
1595	Disposition and Recovery of Regulatory Assets (2012)	\$ 193,744	\$ 193,744	\$ (1)
1595	Disposition and Recovery of Regulatory Assets (2014)	\$ (20,336)	\$ (20,336)	\$ (0)
<b>Subtotal</b>		<b>\$ 138,743</b>	<b>\$ (31,266)</b>	<b>\$ 170,009</b>
<b>Group Two</b>				
1508	Other Regulatory Assets - IFRS Transition Costs	\$ (287,803)	\$ (287,802)	\$ (1)
1518	RCVA Retail	\$ 164,602	\$ 164,603	\$ (1)
1525	Misc. Deferred Debits	\$ 83,891	\$ 83,891	\$ (0)
1531	Renewable Generation Connection Capital	\$ 69,594	\$ 69,594	\$ (0)
1534	Smart Grid Capital	\$ 525,824	\$ 525,823	\$ 1
1535	Smart Grid OM&A	\$ 96,068	\$ 96,068	\$ 1
1548	RCVA STR	\$ (2,170)	\$ (2,171)	\$ 1
1555	Smart Meter Capital & Recovery Offset	\$ -	\$ -	\$ -
1572	Extraordinary Event Costs	\$ 87,236	\$ 87,236	\$ (0)
1576	CGAAP Accounting Changes	\$ (2,558,929)	\$ (2,558,928)	\$ (1)
1582	RSVA One Time	\$ -	\$ -	\$ -
1592	PILs & Tax Variance	\$ (210,710)	\$ (210,710)	\$ 0
<b>Subtotal</b>		<b>\$ (2,032,397)</b>	<b>\$ (2,032,397)</b>	<b>\$ 0</b>
<b>Total</b>		<b>\$ (1,893,654)</b>	<b>\$ (2,063,663)</b>	<b>\$ 170,009</b>

Aside from minor rounding related variances, please note that the variance identified in Account 1592 is offset by a corresponding balance in a 1592 sub-account.

## 9.2.2 Cost of Power Reconciliation

EPLC has not recorded any profit or loss from the flow through of energy revenues and expenses. Any temporary variances are included in the Retail Settlement Variance Account (“RSVA”) balances.

Figure 3 below outline the flow of various cost of power revenues and expenses and show the net variance to be zero.

**Figure 3 – Energy Revenue & Cost of Power Expense Analysis**

USoA	Description	Actual						
		2010	2011	2012	2013	2014	2015	2016
Energy Revenues								
4006	Residential Energy Sales	\$ (15,583,595.62)	\$ (16,748,866.31)	\$ (19,092,331.37)	\$ (17,138,147.23)	\$ (22,035,090.29)	\$ (23,404,451.96)	\$ (28,406,789.00)
4010	Commercial Energy Sales	\$ (4,188,629.47)	\$ (4,445,452.79)	\$ (5,021,690.67)	\$ (5,596,168.67)	\$ (5,213,338.15)	\$ (5,643,194.32)	\$ (6,278,762.03)
4015	Industrial Energy Sales	\$ (2,247,269.96)	\$ (2,219,666.69)	\$ (2,034,418.96)	\$ (2,818,924.86)	\$ (2,414,881.75)	\$ (3,052,200.27)	\$ (3,626,110.21)
4025	Street Lighting Energy Sales	\$ (188,178.30)	\$ (215,085.71)	\$ (240,345.43)	\$ (270,970.36)	\$ (244,669.77)	\$ (249,467.74)	\$ (205,810.32)
4030	Sentinel Lighting Energy Sales	\$ (106,702.86)	\$ (114,036.82)	\$ (126,745.11)	\$ (127,472.17)	\$ (27,620.41)	\$ (143,354.99)	\$ (156,477.08)
4035	General Energy Sales	\$ (9,477,840.54)	\$ (10,763,504.77)	\$ (10,760,219.37)	\$ (11,144,012.55)	\$ (12,715,684.77)	\$ (15,059,351.18)	\$ (16,019,680.12)
4050	Revenue Adjustment	\$ (59,514.78)	\$ (176,595.83)	\$ 172,033.84	\$ -	\$ -	\$ -	\$ -
4055	Energy Sales for Resale	\$ (7,368,316.73)	\$ (6,403,504.88)	\$ (4,693,254.56)	\$ (5,441,763.08)	\$ (6,439,141.58)	\$ (6,732,371.80)	\$ (8,456,231.54)
4062	Wholesale Market Service	\$ (3,869,445.60)	\$ (3,686,257.99)	\$ (3,771,377.85)	\$ (2,288,747.47)	\$ (2,261,796.94)	\$ (2,120,789.99)	\$ (2,969,459.15)
4066	Network	\$ (2,943,205.60)	\$ (3,367,535.04)	\$ (3,606,708.86)	\$ (3,821,303.72)	\$ (3,498,235.91)	\$ (3,473,406.32)	\$ (3,085,439.91)
4068	Connection	\$ (2,615,702.69)	\$ (2,675,457.47)	\$ (2,500,550.85)	\$ (2,401,566.52)	\$ (2,159,619.45)	\$ (1,887,851.53)	\$ (1,848,460.41)
4075	Low Voltage Charges	\$ (539,791.23)	\$ (504,629.91)	\$ (506,901.54)	\$ (493,125.92)	\$ (493,310.15)	\$ (495,977.32)	\$ (548,257.32)
4076	Smart Metering Entity Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ (49,188,193.38)	\$ (51,320,594.21)	\$ (52,182,510.73)	\$ (51,542,202.55)	\$ (57,503,389.17)	\$ (62,262,417.42)	\$ (71,601,477.09)
Cost of Power Expenses								
4705	Power Purchased	\$ 39,264,299.31	\$ 40,910,117.96	\$ 41,969,005.46	\$ 34,467,556.08	\$ 36,636,536.66	\$ 36,289,025.81	\$ 40,684,265.96
4707	Charges - Global Adjustment	\$ -	\$ -	\$ -	\$ 8,069,902.81	\$ 12,453,890.06	\$ 17,969,067.56	\$ 22,465,594.34
4708	Wholesale Market Service	\$ 3,869,445.60	\$ 3,686,257.99	\$ 3,771,377.87	\$ 2,288,747.27	\$ 2,261,796.97	\$ 2,120,789.99	\$ 2,969,459.15
4714	Network	\$ 2,943,205.60	\$ 3,367,535.05	\$ 3,606,708.83	\$ 3,821,303.72	\$ 3,498,235.91	\$ 3,473,406.32	\$ 3,085,439.91
4716	Connection	\$ 2,615,702.69	\$ 2,675,457.47	\$ 2,500,550.85	\$ 2,401,566.52	\$ 2,159,619.45	\$ 1,887,851.53	\$ 1,848,460.41
4750	Low Voltage Charges	\$ 539,791.23	\$ 504,629.91	\$ 506,901.54	\$ 493,125.92	\$ 493,310.26	\$ 495,977.32	\$ 548,257.32
4751	Smart Metering Entity Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal		\$ 49,232,444.43	\$ 51,143,998.38	\$ 52,354,544.55	\$ 51,542,202.32	\$ 57,503,389.31	\$ 62,236,118.53	\$ 71,601,477.09
Total		\$ 44,251.05	\$ (176,595.83)	\$ 172,033.82	\$ (0.23)	\$ 0.14	\$ (26,298.89)	\$ -

Energy Revenues represents the various cost of power components recovered by EPLC electricity customers and remitted to the Independent Electricity System Operator (“IESO”) or Hydro One Networks Inc. (“HONI”). Cost of Power expenses represents flow through expense payable to the IESO or HONI.

## 9.2.3 Carrying Charges

EPLC has calculated interest based on the opening monthly principle balances for DVAs. EPLC has also used the Board’s prescribed interest rates in order to facilitate this calculation.

Consistent with the Board’s Filing Requirements, EPLC has used the most recent posted rate available (Q3 2017, 1.10%) in order to forecast carrying charges up to April 30<sup>th</sup>, 2018.



1 Figure 4 below outlines the historical Board Prescribed Interest Rates from 2006-2017.

2 **Figure 4 – Board Prescribed Interest Rates**

Year	Quarter	Prescribed Interest Rate	Year	Quarter	Prescribed Interest Rate	Year	Quarter	Prescribed Interest Rate
2006	Q1		2010	Q1	0.55%	2014	Q1	1.47%
	Q2	4.14%		Q2	0.55%		Q2	1.47%
	Q3	4.59%		Q3	0.89%		Q3	1.47%
	Q4	4.59%		Q4	1.30%		Q4	1.47%
2007	Q1	4.59%	2011	Q1	1.47%	2015	Q1	1.47%
	Q2	4.59%		Q2	1.47%		Q2	1.10%
	Q3	4.59%		Q3	1.47%		Q3	1.10%
	Q4	5.14%		Q4	1.47%		Q4	1.10%
2008	Q1	5.14%	2012	Q1	1.47%	2016	Q1	1.10%
	Q2	4.08%		Q2	1.47%		Q2	1.10%
	Q3	3.35%		Q3	1.47%		Q3	1.10%
	Q4	3.35%		Q4	1.47%		Q4	1.10%
2009	Q1	2.45%	2013	Q1	1.47%	2017	Q1	1.10%
	Q2	1.00%		Q2	1.47%		Q2	1.10%
	Q3	0.55%		Q3	1.47%		Q3	1.10%
	Q4	0.55%		Q4	1.47%		Q4	

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## 9.3 Proposed Disposition

EPLC is requesting a disposition of \$3,498,733 to be refunded to customers based on 2016 year end balances net of any timing related adjustments. EPLC has also included interest up to April 30<sup>th</sup>, 2018 as described in section 9.2 above.

A summary of EPLC's requested disposition is detailed below as Figure 5.

**Figure 5 – EPLC Balances for Disposition**

USoA	Description	Balance 12/31/2016	Interest to 04/30/2018	Balance for Disposition
<b>Group One</b>				
1550	Low Voltage	\$ 2,696,199	\$ 38,848	\$ 2,735,047
1551	Smart Metering Entity Charge	\$ (39,364)	\$ (562)	\$ (39,926)
1568	LRAMVA	\$ 513,500	\$ 7,368	\$ 520,868
1580	RSVA - Wholesale Market Service Charge	\$ (839,452)	\$ (12,026)	\$ (851,478)
1580	Variance WMS – Sub-account CBR Class A	\$ -	\$ -	\$ -
1580	Variance WMS – Sub-account CBR Class B	\$ 131,996	\$ 1,923	\$ 133,919
1584	RSVA Network	\$ (435,952)	\$ (5,774)	\$ (441,726)
1586	RSVA Connection	\$ 407,454	\$ 6,157	\$ 413,611
1588	RSVA - Power (excluding Global Adjustment)	\$ (2,744,289)	\$ (43,923)	\$ (2,788,212)
1589	RSVA - Global Adjustment	\$ 517,211	\$ 11,846	\$ 529,057
1590	Disposition and Recovery of Regulatory Assets (2010)	\$ (241,968)	\$ (2,555)	\$ (244,523)
1595	Disposition and Recovery of Regulatory Assets (2012)	\$ 193,744	\$ 2,180	\$ 195,924
1595	Disposition and Recovery of Regulatory Assets (2014)	\$ (20,336)	\$ 32	\$ (20,304)
<b>Subtotal</b>		<b>\$ 138,743</b>	<b>\$ 3,514</b>	<b>\$ 142,257</b>
<b>Group Two</b>				
1508	Other Regulatory Assets - IFRS Transition Costs	\$ (287,803)	\$ (4,026)	\$ (291,829)
1518	RCVA Retail	\$ 164,602	\$ 2,318	\$ 166,920
1525	Misc. Deferred Debits	\$ 83,891	\$ 1,216	\$ 85,107
1531	Renewable Generation Connection Capital	\$ 69,594	\$ 1,008	\$ 70,602
1534	Smart Grid Capital	\$ 525,824	\$ 7,494	\$ 533,318
1535	Smart Grid OM&A	\$ 96,068	\$ 1,339	\$ 97,407
1548	RCVA STR	\$ (2,170)	\$ (28)	\$ (2,198)
1555	Smart Meter Capital & Recovery Offset	\$ -	\$ -	\$ -
1572	Extraordinary Event Costs	\$ 87,236	\$ 1,175	\$ 88,411
1576	CGAAP Accounting Changes	\$ (2,558,929)	\$ -	\$ (4,175,054)
1582	RSVA One Time	\$ -	\$ -	\$ -
1592	PILs & Tax Variance	\$ (210,710)	\$ (2,964)	\$ (213,674)
<b>Subtotal</b>		<b>\$ (2,032,397)</b>	<b>\$ 7,532</b>	<b>\$ (3,640,990)</b>
<b>Total</b>		<b>\$ (1,893,654)</b>	<b>\$ 11,046</b>	<b>\$ (3,498,733)</b>

## 9.4 Group One Account Analysis

EPLC last disposed of Group One Accounts as part of its 2015 IRM filing (EB-2014-0072) for 2013 balances.

The subsequent subsections of 9.4 below detail EPLC's various disposition claims by Group One Account currently in use.

### 9.4.1 Account 1550: Low Voltage Variance Account

EPLC requests disposition of Account 1550 in the amount of \$2,735,047 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 6.

Figure 6 – Account 1550 Claim

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 2,657,799	\$ 38,400	\$ 2,696,199
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	\$ 2,657,799	\$ 38,400	\$ 2,696,199
Interest January to December 2017		\$ 29,236	\$ 29,236
Interest January to April 2018		\$ 9,612	\$ 9,612
<b>Total Claim</b>	<b>\$ 2,657,799</b>	<b>\$ 77,248</b>	<b>\$ 2,735,047</b>

EPLC uses this account to record the variances between the Low Voltage charges it receives from HONI and the amount billed to EPLC customers based on EPLC's approved Low Voltage rates, which are collected in Account 4075 along with any accruals.

### 9.4.2 Account 1551: Smart Metering Entity ("SME") Charge Variance Account

EPLC requests disposition of Account 1551 in the amount of \$39,925 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 7.

**Figure 7 – Account 1551 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (38,419)	\$ (945)	\$ (39,364)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (38,419)</b>	<b>\$ (945)</b>	<b>\$ (39,364)</b>
Interest January to December 2017		\$ (423)	\$ (423)
Interest January to April 2018		\$ (139)	\$ (139)
<b>Total Claim</b>	<b>\$ (38,419)</b>	<b>\$ (1,507)</b>	<b>\$ (39,925)</b>

EPLC uses this account to record the variances between the Smart Metering Entity charges paid to the IESO and the amounts billed to EPLC customers.

### 9.4.3 Account 1568: LRAMVA

EPLC requests disposition of Account 1568 in the amount of \$520,868 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 8.

**Figure 8 – Account 1568 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 504,108	\$ 9,392	\$ 513,500
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 504,108</b>	<b>\$ 9,392</b>	<b>\$ 513,500</b>
Interest January to December 2017		\$ 5,545	\$ 5,545
Interest January to April 2018		\$ 1,823	\$ 1,823
<b>Total Claim</b>	<b>\$ 504,108</b>	<b>\$ 16,760</b>	<b>\$ 520,868</b>

EPLC uses this account to accrue lost revenue from Conservation and Demand Management activities. Further details relating to EPLC's LRAMVA claim can be found in Exhibit 4. EPLC's claim is based on Evaluation, Measurement and Verification by the Independent Electricity System Operator. EPLC's previously approved LRAMVA claims are also included as Attachment 9-B.

### 9.4.4 Account 1580: Wholesale Market Services Variance Account

EPLC requests disposition of Account 1580 in the amount of \$851,478 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 9.

**Figure 9 – Account 1580 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (822,759)	\$ (16,693)	\$ (839,452)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (822,759)</b>	<b>\$ (16,693)</b>	<b>\$ (839,452)</b>
Interest January to December 2017		\$ (9,050)	\$ (9,050)
Interest January to April 2018		\$ (2,975)	\$ (2,975)
<b>Total Claim</b>	<b>\$ (822,759)</b>	<b>\$ (28,719)</b>	<b>\$ (851,478)</b>

EPLC uses this account to record the variances between the Wholesale Market Service charges paid to the IESO and the amounts billed to EPLC customers. EPLC has traditionally and consistently used the accrual approach for this account.

#### **9.4.5 Account 1580: WMS Sub-Account CBR Class B**

EPLC requests disposition of Account 1580 in the amount of \$133,919 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 10.

**Figure 10 – Account 1580 Sub-Account CBR Class B Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 131,549	\$ 447	\$ 131,996
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 131,549</b>	<b>\$ 447</b>	<b>\$ 131,996</b>
Interest January to December 2017		\$ 1,447	\$ 1,447
Interest January to April 2018		\$ 476	\$ 476
<b>Total Claim</b>	<b>\$ 131,549</b>	<b>\$ 2,370</b>	<b>\$ 133,919</b>

EPLC uses this account to record the variances between the Wholesale Market Service charges paid to the IESO and the amounts billed specifically to Class B Global Adjustment EPLC customers. EPLC has traditionally and consistently used the accrual approach for this account.

#### **9.4.6 Account 1584: Retail Transmission Network Variance Account**

EPLC requests disposition of Account 1584 in the amount of \$441,726 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 11.

**Figure 11 – Account 1584 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (395,066)	\$ (40,886)	\$ (435,952)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (395,066)</b>	<b>\$ (40,886)</b>	<b>\$ (435,952)</b>
Interest January to December 2017		\$ (4,346)	\$ (4,346)
Interest January to April 2018		\$ (1,429)	\$ (1,429)
<b>Total Claim</b>	<b>\$ (395,066)</b>	<b>\$ (46,660)</b>	<b>\$ (441,726)</b>

EPLC uses this account to record the variances between the Retail Transmission Network charges paid to HONI and the amounts billed EPLC customers.

#### **9.4.7 Account 1586: Retail Transmission Connection Variance Account**

EPLC requests disposition of Account 1586 in the amount of \$413,611 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 12.

**Figure 12 – Account 1586 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 421,225	\$ (13,771)	\$ 407,454
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 421,225</b>	<b>\$ (13,771)</b>	<b>\$ 407,454</b>
Interest January to December 2017		\$ 4,633	\$ 4,633
Interest January to April 2018		\$ 1,523	\$ 1,523
<b>Total Claim</b>	<b>\$ 421,225</b>	<b>\$ (7,614)</b>	<b>\$ 413,611</b>

EPLC uses this account to record the variances between the Retail Transmission Connection charges paid to HONI and the amounts billed EPLC customers.

#### **9.4.8 Account 1588: Cost of Power Variance Account**

EPLC requests disposition of Account 1588 in the amount of \$2,788,212 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 13.

**Figure 13 – Account 1588 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (3,005,038)	\$ 260,749	\$ (2,744,289)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (3,005,038)</b>	<b>\$ 260,749</b>	<b>\$ (2,744,289)</b>
Interest January to December 2017		\$ (33,055)	\$ (33,055)
Interest January to April 2018		\$ (10,868)	\$ (10,868)
<b>Total Claim</b>	<b>\$ (3,005,038)</b>	<b>\$ 216,826</b>	<b>\$ (2,788,212)</b>

EPLC uses this account to record the variances between the amounts it pays the IESO and HONI for electricity and the amounts billed EPLC customers. Variances are generally the result of timing and quantity variances. EPLC has traditionally and consistently used the accrual approach for this account. EPLC is currently following the guidance of the Board's May 23, 2017 letter pertaining to the period that is being requested above for Account 1588.

#### **9.4.9 Account 1589: Global Adjustment Variance Account**

EPLC requests disposition of Account 1589 in the amount of \$529,057 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 14.

**Figure 14 – Account 1589 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 810,446	\$ (293,235)	\$ 517,211
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 810,446</b>	<b>\$ (293,235)</b>	<b>\$ 517,211</b>
Interest January to December 2017		\$ 8,915	\$ 8,915
Interest January to April 2018		\$ 2,931	\$ 2,931
<b>Total Claim</b>	<b>\$ 810,446</b>	<b>\$ (281,389)</b>	<b>\$ 529,057</b>

EPLC uses this account to record the variances between the amounts it pays the IESO and HONI for electricity and the amounts billed EPLC customers. Variances are generally the result of timing and quantity variances. EPLC does not have any Class A Global Adjustment customers for the disposition period defined above however does have them effective 2017. EPLC is in the process of upgrading its processes to be able to account for this new classification of customer. EPLC has traditionally and consistently used the accrual approach for this account. EPLC is

currently following the guidance of the Board's May 23, 2017 letter pertaining to the period that is being requested above for Account 1589.

EPLC settles with the IESO for Global Adjustment ("GA"). GA is currently applicable to all provincial customers who pay the Hourly Ontario Energy Price ("HOEP") or have signed a retail contract. GA accounts for the differences between the market price and the rates paid to both regulated and contracted generators along with other provincial items such as CDM programs.

The GA varies from month to month as a result of movement in HOEP and generator contractual terms. GA charges are currently based on two (2) primary categories:

- **Class A Customers:** Class A GA customers were originally defined as customers with peak demand greater than 5 MW. Recently, the Province has made changes to eligibility requirements of the Class A classification to allow customers with a peak demand greater than 1 MW and targeted customers with peak demand greater than 500 kW to opt-in to this designation. For the purpose of this application and for historical balances related to account 1589, Class A GA customers did not contribute to any of the existing balances since EPLC did not previously have any Class A GA customers.
- **Class B Customers:** Class B GA customers include customers with peak demand below 5MW (or who have opted into this category) and residential and business customers who have a retail contract for electricity. As of December 31<sup>st</sup>, 2016, all of EPLC's larger volume customers were included as Class B. For Class B GA customers, the IESO provides three variations of the GA which are to be used by distributors to bill customers which include:
  - **1<sup>st</sup> Estimate:** The IESO publishes the 1<sup>st</sup> Estimate for the upcoming month on the last business day of the preceding month (ie. 1<sup>st</sup> Estimate for July is published at the end of June). EPLC bills all customers classes based on the 1<sup>st</sup> Estimate.
  - **2<sup>nd</sup> Estimate:** The IESO publishes the 2<sup>nd</sup> Estimate on the last business day of a given month (ie. 2<sup>nd</sup> Estimate for July is published on the last day of July). EPLC uses the 2<sup>nd</sup> Estimate for settlement purposes and does not currently bill any customer classes based on the 2<sup>nd</sup> estimate.



- **Actual GA:** The IESO publishes the Actual GA rate on the 10<sup>th</sup> business day of each following month (ie the Actual GA rate for July is published on the 10<sup>th</sup> business day of August). EPLC does not currently bill any customers based on the Actual GA rate.

Before the 4<sup>th</sup> business day of each month, EPLC submits a reconciliation of all purchases and consumption for its service territory to the IESO. The purchase data is sourced from EPLC's Advanced Metering Infrastructure system which ensures the correct consumption and pricing information is submitted, including considerations for embedded generation. The consumption data is sourced from EPLC's Customer Information System and the data is then segregated by RPP and Non-RPP. EPLC utilizes an accrual accounting estimate to account for the remaining unbilled portion of consumption for both the RPP and Non-RPP designations.

EPLC uses the IESO reconciliation mentioned above as the basis for its monthly accounting accrual entries and reverses these accruals when the actual IESO invoice is received.

EPLC has completed the IESO RPP Self-Certification process required by all distributors which is included as Attachment 9-D of this Exhibit.

#### **9.4.10 Account 1595 (2010): Disposition of Regulatory Balances**

EPLC requests disposition of Account 1595 (2010) in the amount of \$244,523 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 15.

**Figure 15 – Account 1595 (2010) Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (174,821)	\$ (67,147)	\$ (241,968)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (174,821)</b>	<b>\$ (67,147)</b>	<b>\$ (241,968)</b>
Interest January to December 2017		\$ (1,923)	\$ (1,923)
Interest January to April 2018		\$ (632)	\$ (632)
<b>Total Claim</b>	<b>\$ (174,821)</b>	<b>\$ (69,702)</b>	<b>\$ (244,523)</b>

EPLC uses this account to record the disposition of DVA balances that were previously approved by the Board for refund or recovery. EPLC uses the appropriate sub-account listed herein as subsections 9.4.10 through 9.4.12 to track the various years where dispositions were approved.

1 The amounts requested for disposition in Figure 15 above relate to residual balances from rate  
2 riders in 2010.

### 3 **9.4.11 Account 1595 (2012): Disposition of Regulatory Balances**

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4 EPLC requests disposition of Account 1595 (2012) in the amount of \$195,924 as a collection  
5 from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be  
6 found below as Figure 16.

7 **Figure 16 – Account 1595 (2012) Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 149,130	\$ 44,614	\$ 193,744
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	\$ 149,130	\$ 44,614	\$ 193,744
Interest January to December 2017		\$ 1,640	\$ 1,640
Interest January to April 2018		\$ 539	\$ 539
<b>Total Claim</b>	<b>\$ 149,130</b>	<b>\$ 46,794</b>	<b>\$ 195,924</b>

9 EPLC uses this account to record the disposition of DVA balances that were previously approved  
10 by the Board for refund or recovery. EPLC uses the appropriate sub-account listed herein as  
11 subsections 9.4.10 through 9.4.12 to track the various years where dispositions were approved.

12 The amounts requested for disposition in Figure 16 above relate to residual balances from rate  
13 riders in 2012.

### 14 **9.4.12 Account 1595 (2014): Disposition of Regulatory Balances**

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15 EPLC requests disposition of Account 1595 (2014) in the amount of \$20,303 to be refunded to  
16 customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be  
17 found below as Figure 17.

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1 **Figure 17 – Account 1595 (2014) Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 2,219	\$ (22,555)	\$ (20,336)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	\$ 2,219	\$ (22,555)	\$ (20,336)
Interest January to December 2017		\$ 24	\$ 24
Interest January to April 2018		\$ 8	\$ 8
<b>Total Claim</b>	<b>\$ 2,219</b>	<b>\$ (22,523)</b>	<b>\$ (20,303)</b>

2  
3 EPLC uses this account to record the disposition of DVA balances that were previously approved  
4 by the Board for refund or recovery. EPLC uses the appropriate sub-account listed herein as  
5 subsections 9.4.10 through 9.4.12 to track the various years where dispositions were approved.

6 The amounts requested for disposition in Figure 17 above relate to residual balances from rate  
7 riders in 2014.

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## 9.5 Group Two Account Analysis

EPLC last disposed of various Group Two Accounts as part of its 2010 Cost of Service filing (EB-2009-0143) for 2009 balances.

The subsequent subsections of 9.4 below detail EPLC's various disposition claims by Group Two Account currently in use.

### 9.5.1 Account 1508: Other Regulatory Assets

EPLC requests disposition of Account 1508 in the amount of \$291,829 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 18.

Amounts in 1508 relate solely to deferred IFRS transition costs. Further breakdown of these costs can be found in Attachment 9-C of this Exhibit consistent with Appendix 2-YA.

**Figure 18 – Account 1508 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (275,453)	\$ (12,350)	\$ (287,803)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (275,453)</b>	<b>\$ (12,350)</b>	<b>\$ (287,803)</b>
Interest January to December 2017		\$ (3,030)	\$ (3,030)
Interest January to April 2018		\$ (996)	\$ (996)
<b>Total Claim</b>	<b>\$ (275,453)</b>	<b>\$ (16,376)</b>	<b>\$ (291,829)</b>

### 9.5.2 Account 1518 RCVA Retail Account

EPLC requests disposition of Account 1508 in the amount of \$166,920 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 19.

**Figure 19 – Account 1518 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 158,620	\$ 5,982	\$ 164,602
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 158,620</b>	<b>\$ 5,982</b>	<b>\$ 164,602</b>
Interest January to December 2017		\$ 1,745	\$ 1,745
Interest January to April 2018		\$ 574	\$ 574
<b>Total Claim</b>	<b>\$ 158,620</b>	<b>\$ 8,300</b>	<b>\$ 166,920</b>

EPLC uses Account 1518 for the purpose of recording revenues and expenses associated with distributor-consolidated billing, retailer-consolidated billing and the establishing of service agreements;

### 9.5.3 Account 1525 Misc. Deferred Debits

EPLC requests disposition of Account 1525 in the amount of \$85,107 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 20.

**Figure 20 – Account 1525 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 83,197	\$ 694	\$ 83,891
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 83,197</b>	<b>\$ 694</b>	<b>\$ 83,891</b>
Interest January to December 2017		\$ 915	\$ 915
Interest January to April 2018		\$ 301	\$ 301
<b>Total Claim</b>	<b>\$ 83,197</b>	<b>\$ 1,910</b>	<b>\$ 85,107</b>

EPLC uses Account 1525 for the purpose of tracking costs of previous rate rebasing applications that were subsequently deferred, that added value to this Application and were not counted as part of Board Appendix 2-M (Regulatory Costs).

### 9.5.4 Account 1531 Renewable Generation Connection Capital

EPLC requests disposition of Account 1531 in the amount of \$70,602 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 21.

**Figure 21 – Account 1531 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 68,938	\$ 656	\$ 69,594
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 68,938</b>	<b>\$ 656</b>	<b>\$ 69,594</b>
Interest January to December 2017		\$ 758	\$ 758
Interest January to April 2018		\$ 249	\$ 249
<b>Total Claim</b>	<b>\$ 68,938</b>	<b>\$ 1,664</b>	<b>\$ 70,602</b>

EPLC uses Account 1531 for the purpose of recording expenses relating to specific, eligible renewable generation connection costs consistent with the APH.

The Burden Reduction Act, 2017 Schedule 10, Section (5) amended section 79.1 (1) which required the OEB to provide rate protection for costs incurred to make an eligible investment in order to connect a qualifying generation facility.

As a result, EPLC has not included Board Appendices 2-FA and 2-FC since the Renewable Expansion Investment costs are below materiality in each respective year. Further details about how EPLC intends to recover these costs are further described in Exhibit 9 of this Application.

### 9.5.5 Account 1534 Smart Grid Capital

EPLC requests disposition of Account 1534 in the amount of \$533,318 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 22.

**Figure 22 – Account 1534 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 512,740	\$ 13,084	\$ 525,824
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 512,740</b>	<b>\$ 13,084</b>	<b>\$ 525,824</b>
Interest January to December 2017		\$ 5,640	\$ 5,640
Interest January to April 2018		\$ 1,854	\$ 1,854
<b>Total Claim</b>	<b>\$ 512,740</b>	<b>\$ 20,578</b>	<b>\$ 533,318</b>

Amounts in 1534 relate to investments made in conjunction with EPLC's Green Energy Act and Smart Grid Plan. Further information and breakdown of these costs can be found in Attachment 2-C of Exhibit2.

### 9.5.6 Account 1535 Smart Grid OM&A

EPLC requests disposition of Account 1535 in the amount of \$97,407 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 23.

**Figure 23 – Account 1535 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 91,626	\$ 4,442	\$ 96,068
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 91,626</b>	<b>\$ 4,442</b>	<b>\$ 96,068</b>
Interest January to December 2017		\$ 1,008	\$ 1,008
Interest January to April 2018		\$ 331	\$ 331
<b>Total Claim</b>	<b>\$ 91,626</b>	<b>\$ 5,781</b>	<b>\$ 97,407</b>

Amounts in 1535 relate to investments made in conjunction with EPLC's Green Energy Act and Smart Grid Plan. Further information and breakdown of these costs can be found in Attachment 2-C of Exhibit2.

### 9.5.7 Account 1548: RCVA Service Transaction Request

EPLC requests disposition of Account 1548 in the amount of \$2,198 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 24.

**Figure 24 – Account 1548 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (1,915)	\$ (255)	\$ (2,170)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (1,915)</b>	<b>\$ (255)</b>	<b>\$ (2,170)</b>
Interest January to December 2017		\$ (21)	\$ (21)
Interest January to April 2018		\$ (7)	\$ (7)
<b>Total Claim</b>	<b>\$ (1,915)</b>	<b>\$ (283)</b>	<b>\$ (2,198)</b>

EPLC uses Account 1548 for the purpose of recording revenues and expenses associated with Service Transaction Request services (ie. Request fees, processing fees, information request fees, default fees, etc.).

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### 9.5.8 Account 1555: Smart Meter Capital

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As part of the 2015 IRM (EB-2014-0072), EPLC applied for final disposition of Smart Metering Costs. Also in its 2015 IRM, EPLC stated that stranded meters would be brought forward at its next Cost of Service Application.

In this Application, EPLC is seeking disposition of \$1,095,650 which represents the Net Book Value of stranded metering assets as at April 30<sup>th</sup>, 2018.

EPLC has prepared this section in accordance with the Board's *Guideline G-2011-0001, Smart Meter Funding and Cost Recovery – Final Disposition (December 15<sup>th</sup>, 2011)*.

As per Appendix A-1 of Board Guideline G-2011-0001, EPLC left stranded meters in Account 1860 and did not move any associated costs to Account 1555. The amount used in the calculation of stranded meters is based on balances accumulated in Account 1860 including labour, labour overhead, materials and expenses and vehicle related expenses, all allocated at standard EPLC rates. EPLC has been diligent in the deployment of smart meters as indicated by its installed cost below the provincial average.

Accumulated amortization of stranded metering assets was derived by estimating the year of installation, factoring the actual year of removal and using a 25 year useful life up to April 30<sup>th</sup>, 2018.

No carrying charges have been recorded for stranded metering assets, in accordance with the Accounting Procedures Handbook.

Further information about EPLC's proposed rate rider for the recovery of stranded meters is described below in section 9.7.3 of this Exhibit.

### 9.5.9 Account 1572: Extra-Ordinary Event Costs

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EPLC requests disposition of Account 1572 in the amount of \$88,411 as a collection from customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 26.



**Figure 26 – Account 1572 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ 80,414	\$ 6,822	\$ 87,236
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ 80,414</b>	<b>\$ 6,822</b>	<b>\$ 87,236</b>
Interest January to December 2017		\$ 885	\$ 885
Interest January to April 2018		\$ 291	\$ 291
<b>Total Claim</b>	<b>\$ 80,414</b>	<b>\$ 7,997</b>	<b>\$ 88,411</b>

EPLC uses Account 1572 for the purpose of recording expenses associated with Extra-Ordinary Events. EPLC experienced one Extra-Ordinary Event in 2010 when EPLC's service territory in Leamington experienced a tornado. The amount requested for disposition represents the costs associated with remedying the effects of the Leamington Tornado on EPLC's distribution system.

#### **9.5.10 Account 1576: Accounting Changes Under CGAAP**

EPLC requests disposition of Account 1576 in the amount of \$4,394,960 to be refunded to customers. Details of the requested claim can be found below as Figure 27.

**Figure 27 – Account 1576 Claim**

Description	Principle Balance	Interest	Total
December 31st, 2016 Balance	\$ (2,558,929)	\$ -	\$ (2,558,929)
Adjustments	\$ (867,291)	\$ -	\$ (867,291)
Revised December 31st, 2016 Balance	<b>\$ (3,426,220)</b>	<b>\$ -</b>	<b>\$ (3,426,220)</b>
2017 Forecast	\$ (528,928)	\$ -	\$ (528,928)
<b>Forecasted December 31st, 2017 Balance</b>	<b>\$ (3,955,148)</b>	<b>\$ -</b>	<b>\$ (3,955,148)</b>
WACC			5.56%
Number of Years for Disposition			2
Return on Rate Base			\$ (439,812)
<b>Total Claim</b>			<b>\$ (4,394,960)</b>

The Board issued a letter on July 17, 2012 providing direction to electricity distributors that had chosen to defer the adoption of IFRS and remain on CGAAP. The letter mandated IFRS compliant capitalization and depreciation accounting changes as of January 1<sup>st</sup>, 2013. The Board also established Account 1576 which allowed electricity distributors to record the financial differences that arose as a result of the accounting changes.

The Board issued another letter on June 25, 2013 which required a rate of return to be applied to the balance of 1576 upon its disposition in rates.

Consistent with Board Appendix 2-EC and included as Attachment 9-E of this Exhibit, EPLC has calculated the differences as a result of the accounting changes, which are summarized in Figure 29 above.

EPLC proposes to dispose of its Account 1576 balance over a two year period which will allow a greater smoothing of the credit to customers and reduce the customer impact in year three.

#### 9.5.11 Account 1592: PILs & Tax Variances

EPLC requests disposition of Account 1592 in the amount of \$213,674 to be refunded to customers, including interest up to April 30<sup>th</sup>, 2018. Details of the requested claim can be found below as Figure 28.

**Figure 28 – Account 1592 Claim**

Description	Principal	Interest	Total
December 31st, 2016 Balance	\$ (202,758)	\$ (7,952)	\$ (210,710)
Adjustments	\$ -	\$ -	\$ -
Balance for Disposition	<b>\$ (202,758)</b>	<b>\$ (7,952)</b>	<b>\$ (210,710)</b>
Interest January to December 2017		\$ (2,230)	\$ (2,230)
Interest January to April 2018		\$ (733)	\$ (733)
<b>Total Claim</b>	<b>\$ (202,758)</b>	<b>\$ (10,916)</b>	<b>\$ (213,674)</b>

EPLC uses Account 1592 to track the incremental input tax credits received on distribution revenue requirement items that were previously subjected to PST and were subsequently moved to HST. As directed by the Board, distributors are to share 50% of the savings with customers. These savings are reflected above in Figure 29.

## 9.6 Account Status

### 9.6.1 New Accounts

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EPLC is not currently seeking the creation of any new DVAs.

### 9.6.2 Continuation of Accounts

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EPLC plans to use the following Group One accounts, which are all currently active. EPLC notes that the Board may require the use of new accounts, from time to time.

- Account 1550 – Low Voltage;
- Account 1551 – Smart Metering Entity;
- Account 1568 – LRAMVA;
- Account 1580 – RSVA WMS;
- Account 1584 – RSVA Retail Transmission Network;
- Account 1586 – RSVA Retail Transmission Connection;
- Account 1588 – RSVA Power;
- Account 1589 – RSVA Global Adjustment;
- Account 1595 – Disposition of Regulatory Balances;

EPLC also plans to use the following Group Two accounts (if and where necessary):

- Account 1508 – Other Regulatory Assets;
- Account 1518 – RCVA Retail;
- Account 1531 – Renewable Generation Connection Capital;
- Account 1548 – RCVA STR;
- Account 1572 – Extra-Ordinary Costs;
- Account 1582 – RSVA One Time;
- Account 1592 – PILs and Tax Variance;

### 9.6.3 Discontinuation of Accounts

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EPLC proposes the discontinuation of the following accounts. Upon approval of disposition of the accounts below, these accounts will no longer be required.

- Account 1508 – Sub-Account Deferred IFRS Transition costs
- Account 1534 – Smart Grid Capital;

- 1       • Account 1535 – Smart Grid OM&A
- 2       • Account 1555 – Smart Meter Capital and Recovery Offset;
- 3       • Account 1576 – Accounting Changes Under CGAAP;
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## 9.7 Calculation of Rate Riders

### 9.7.1 Overview

As part of this Application, EPLC is currently seeking to dispose of its Group One and various Group 2 accounts summarized above. This section will outline EPLC's methodology in determining and calculating the Rate Riders required for recovery and reimbursement to customers.

### 9.7.2 Billing Determinants Utilized

For the purpose of billing determinants used to calculate Rate Riders in this Application, EPLC used the 2018 Test Year data presented below as Figure 29, which is consistent with the Load Forecast presented in Exhibit 3 of this Application.

**Figure 29 – 2018 Test Year Billing Determinants**

Rate Class	2018		
	Cust/Conn	kWh	kW
Residential	27,484	245,374,118	-
GS<50	1,977	62,707,450	-
GS>50	219	176,280,306	446,253
Embedded Distributor	3	29,865,554	80,869
Street Light	2,740	2,799,882	8,848
Sentinel Light	173	335,758	2,080
USL	140	1,554,368	-
<b>Total</b>	<b>32,736</b>	<b>518,917,436</b>	<b>538,051</b>

The Board's Filing Requirements indicate that:

- “...distributors must establish separate rate riders to recover the balances in the RSVAs from Market Participants (“MPs”) who must not be allocated the RSVa account balances related to charges for which the MPs settle directly with the IESO.”;
- “Distributors who serve Class A customers per O.Reg 429/04 must propose an appropriate allocation for the recovery of the global adjustment variance balance based on their settlement process with the IESO.”;

1 As of December 31<sup>st</sup>, 2016, EPLC has zero Class A customers and three (3) WMP customers that  
2 currently reside in the GS >50-4,999 kW rate class. Figure 30 below summarizes the WMP  
3 consideration.

4 **Figure 30 – 2018 WMP Billing Determinants**

Rate Class	Cust/Conn	kWh	kW
Residential	0	-	-
GS<50	0	-	-
GS>50	3	11,323,656	19,965
Embedded Distributor	0	-	-
Street Light	0	-	-
Sentinel Light	0	-	-
USL	0	-	-
<b>Total</b>	<b>3</b>	<b>11,323,656</b>	<b>19,965</b>

5  
6 Also, for the purpose of this Application, EPLC has excluded the proposed Embedded Distributor  
7 rate class from the proposed dispositions calculated herein. EPLC settles the actual global  
8 adjustment rate with the Embedded Distributor, does not propose to charge the rate class any  
9 RTSR charges and submits that the Embedded Distributor does not materially contribute to any  
10 other Group One or Group Two variance.

11 In order to properly determine the global adjustment Rate Riders, an appropriate split between  
12 RPP and Non-RPP customers was calculated for the 2018 Test Year by determining the 2016  
13 Actual Non-RPP results as a percentage of total 2016 Actual consumption by rate class. EPLC  
14 carried this proportion forward into the 2018 Test Year as summarized in Figure 31 below.

15 **Figure 31 – 2018 Non-RPP Billing Determinants**

Rate Class	% of 2016 kWh	2018 Non-RPP kWh	% of 2016 kW	2018 Non-RPP kW
Residential	4.52%	11,097,095	0.00%	-
GS<50	27.06%	16,969,882	0.00%	-
GS>50	90.18%	158,969,973	90.18%	402,432
Embedded Distributor	100.00%	29,865,554	100.00%	80,869
Street Light	100.00%	2,799,882	100.00%	8,848
Sentinel Light	8.74%	29,354	8.74%	182
USL	30.10%	467,938	0.00%	-
<b>Total</b>		<b>220,199,678</b>		<b>492,331</b>

16

- 1 After adjusting for WMPs and Non-RPP customers, the resulting billing determinants were  
2 derived as per Figure 32 below.

3 **Figure 32 – 2018 Adjusted Billing Determinants**

Rate Class	Cust/Conn	kWh	kW	Non-RPP kWh	Non-RPP kW
Residential	27,484	245,374,118	-	11,097,095	-
GS<50	1,977	62,707,450	-	16,969,882	-
GS>50	216	164,956,650	426,288	147,646,317	382,467
GS>50 - WMP	3	11,323,656	19,965	11,323,656	19,965
Embedded Distributor	3	29,865,554	80,869	29,865,554	80,869
Street Light	2,740	2,799,882	8,848	2,799,882	8,848
Sentinel Light	173	335,758	2,080	29,354	182
USL	140	1,554,368	-	467,938	-
<b>Total</b>	<b>32,736</b>	<b>518,917,436</b>	<b>538,051</b>	<b>220,199,678</b>	<b>492,331</b>
Total Excluding Embedded Distributor		489,051,882		190,334,124	
Total Excluding Embedded Distributor & WMP		477,728,226		179,010,468	

### 9.7.3 Proposed Rate Riders

6 EPLC has calculated the Rate Riders, each further described below in this Section, in accordance  
7 with the Electricity Distributor's Deferral and Variance Account Review, provided by the Board.  
8 These Rate Riders can be summarized as follows:

- 9 • Disposition of Group 1 Deferral / Variance Accounts (excluding GA);
- 10 • Disposition of Group 1 Deferral / Variance Accounts (excluding GA and
- 11 WMP);
- 12 • Disposition of RSVA Power – Global Adjustment;
- 13 • Disposition of Group 2 Accounts;
- 14 • Disposition of deferrals resulting from accounting changes under CGAAP;
- 15 • Disposition of LRAM/LRAMVA Deferrals;

### Group 1 Deferral / Variance Accounts (excl. GA) Rate Riders

17 Figure 33 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of the  
18 following Group 1 Deferral/Variance Accounts:

- 19 • Account 1550 – Allocated based on kWh to all customer classes excluding
- 20 Embedded Distributor;

- 1           •       Account 1551 – Allocated based on kWh to the residential and General
- 2                   Service <50 kW customer classes only;
- 3           •       Account 1584 – Allocated based on kWh to all customer classes excluding
- 4                   Embedded Distributor;
- 5           •       Account 1586 - Allocated based on kWh to all customer classes excluding
- 6                   Embedded Distributor;
- 7           •       Account 1595 - Allocated based on kWh to all customer classes excluding
- 8                   Embedded Distributor;

9   **Figure 33 – Proposed Group 1 Deferral/Variance Account Rate Riders**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	kWh	\$ (601,105)	\$ (0.0024)
GS<50	kWh	\$ (146,307)	\$ (0.0023)
GS>50	kW	\$ 1,059,710	\$ 2.3747
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ (5,261)	\$ (0.5947)
Sentinel Light	kW	\$ (801)	\$ (0.3852)
USL	kWh	\$ (3,381)	\$ (0.0022)
<b>Total</b>		<b>\$ 302,854</b>	

11   EPLC proposes to dispose of the balances above over one year beginning May 1<sup>st</sup>, 2018.

## 12   **Group 1 Deferral / Variance Accounts (excl. GA) – Non-WMP Rate Riders**

13   Figure 34 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of the  
14   following Group 1 Deferral/Variance Accounts:

- 15           •       Account 1580 – Allocated based on kWh to all customer classes except WMP
- 16                   customers;
- 17           •       Account 1588 – Allocated based on kWh to all customer classes except WMP
- 18                   customers;

19

20

21



1 **Figure 34 – Proposed Group 1 Deferral/Variance Account – Non-WMP Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	kWh	\$ -	\$ -
GS<50	kWh	\$ -	\$ -
GS>50	kW	\$ (1,210,522)	\$ (2.8397)
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ -	\$ -
Sentinel Light	kW	\$ -	\$ -
USL	kWh	\$ -	\$ -
<b>Total</b>		<b>\$ (1,210,522)</b>	

2  
3 EPLC proposes to dispose of the balances above over one year beginning May 1<sup>st</sup>, 2018.

4 **RSVA Power – Global Adjustment Rate Rider**

5 Figure 35 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of  
6 Account 1589 allocated to Non-WMP customers. Balances were allocated based on kWh and as  
7 directed by the Board, the Rate Rider for all customer classes will be consumption based.

8 **Figure 35 – Proposed RSVA Power – Global Adjustment Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	kWh	\$ 32,797	\$ 0.0030
GS<50	kWh	\$ 50,154	\$ 0.0030
GS>50	kWh	\$ 436,362	\$ 0.0030
Embedded Distributor	kWh	\$ -	\$ -
Street Light	kWh	\$ 8,275	\$ 0.0030
Sentinel Light	kWh	\$ 87	\$ 0.0030
USL	kWh	\$ 1,383	\$ 0.0030
<b>Total</b>		<b>\$ 529,057</b>	

9  
10 EPLC proposes to dispose of the balances above over one year beginning May 1<sup>st</sup>, 2018.

11

12

13

## Group 2 Account Rate Rider

Figure 36 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of the following Group 2 Accounts:

- Account 1508 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1518 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1525 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1531 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1534 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1535 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1548 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1555 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1572 – Allocated based on kWh to all customer classes excluding Embedded Distributor;
- Account 1592 – Allocated based on kWh to all customer classes excluding Embedded Distributor;

**Figure 36 – Proposed Group 2 Account Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	# Customers	\$ (83,753)	\$ (0.25)
GS<50	kWh	\$ (21,404)	\$ (0.0003)
GS>50	kW	\$ (60,169)	\$ (0.1348)
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ (956)	\$ (0.0003)
Sentinel Light	kW	\$ (115)	\$ (0.0551)
USL	kWh	\$ (531)	\$ (0.0003)
<b>Total</b>		<b>\$ (166,926)</b>	

1 EPLC proposes to dispose of the balances above over one year beginning May 1<sup>st</sup>, 2018.

## 2 **Disposition of Accounting Changes Under CGAAP Rate Rider**

---

3 Figure 37 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of  
4 Account 1576 allocated to all customer classes. Balances were allocated based on kWh for all  
5 customer classes.

6 **Figure 37 – Proposed CGAAP Accounting Changes Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	# Customers	\$ (2,205,102)	\$ (3.3430)
GS<50	kWh	\$ (563,533)	\$ (0.0045)
GS>50	kW	\$ (1,584,177)	\$ (1.7750)
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ (25,162)	\$ (1.4219)
Sentinel Light	kW	\$ (3,017)	\$ (0.7253)
USL	kWh	\$ (13,969)	\$ (0.0045)
<b>Total</b>		<b>\$ (4,394,960)</b>	

7  
8 EPLC proposes to dispose of the balances above over two years beginning May 1<sup>st</sup>, 2018.

## 9 **LRAM and LRAMVA Rate Rider**

---

10 Figure 38 below outlines EPLC's calculation of Rate Riders, by class, for the disposition of  
11 Account 1576 allocated to the residential, General Service < 50 kW, General Service > 50 kW  
12 and Street Lighting customer classes. Balances were allocated based on kWh for all customer  
13 classes.

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1 **Figure 38 – Proposed LRAM/LRAMVA Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	kWh	\$ 263,016	\$ 0.0005
GS<50	kWh	\$ 170,209	\$ 0.0014
GS>50	kW	\$ 78,672	\$ 0.0881
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ 8,973	\$ 0.5070
Sentinel Light	kW	\$ -	\$ -
USL	kWh	\$ -	\$ -
<b>Total</b>		<b>\$ 520,870</b>	

2  
 3 EPLC proposes to dispose of the balances above over two years beginning May 1<sup>st</sup>, 2018.

4 **Stranded Meter Rate Rider (“SMRR”)**

---

5 Figure 39 below outlines EPLC’s calculation of Rate Riders, by class, for the disposition of  
 6 stranded meters in accordance with the Board’s Guideline G-2011-0001, allocated to the  
 7 residential and General Service < 50 kW customer classes. Balances were allocated based on  
 8 number of customers for both customer classes.

9 **Figure 39 – Proposed SMRR Rate Rider**

Rate Class	Units	Allocated Balance	Proposed Rate Rider
Residential	# Customers	\$ 1,022,126	\$ 1.0331
GS<50	# Customers	\$ 73,524	\$ 1.0331
GS>50	kW	\$ -	\$ -
Embedded Distributor	kW	\$ -	\$ -
Street Light	kW	\$ -	\$ -
Sentinel Light	kW	\$ -	\$ -
USL	kWh	\$ -	\$ -
<b>Total</b>		<b>\$ 1,095,650</b>	

10  
 11 EPLC proposes to dispose of the balances above over three years beginning May 1<sup>st</sup>, 2018.

12

13

## **Attachment 9-A**

EPLC DVA Disposition Model



Ontario Energy Board

## 2018 Deferral/Variance Account Workform

Utility Name

Service Territory

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

### 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.

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

## 2018 Deferral/Variance Account Workform

### Instructions for Tabs 2 to 7

Tab	Tab Details	Step	Instructions
		1	Complete the DVA continuity schedule.
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2a	For all accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the closing 2014 balances in the Adjustments column under 2014. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2016 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014) would have information starting in 2014, when the relevant balances approved for disposition were first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting from the vintage year.
		2b	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2014 balances in the 2016 rate application, current balance requested for disposition accumulated from 2015 to 2016), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 4 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 5.1 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.
		3	If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider. If the checkbox is checked off, then tab 5.3 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 5.1. See step 12 below for further details. The CBR Class B balance will be allocated in tab 5 and the rate rider will be calculated in tab 6.
3 - Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	4	Enter the number of utility specific 1508 sub-accounts that are approved for the utility in the textbox in cell B50. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	5	Provide an explanation for the variances identified.
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	6	Complete the billing determinant table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2. Information in these columns are populated based on data from tab 5.1.
5.1 - Class A Data Consumption	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	7	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 5.1 to 5.3a have been completed.
		8	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year the Account 1589 GA balance was last disposed.
		9	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 10. If yes, #2b and tab 5.2 will be generated. Proceed to #2b.
		10	Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 9. If yes, tab 5.3a will be generated. Proceed to #3a in step 9.
		11	Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 5.2 and 5.3a, respectively. Each transition customer identified in tab 5.1, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 5.2 and 5.3a. The data in tab 5.1 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
5.2 - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	12	Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
5.3 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2a during the period where the GA balance accumulated. In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.
5.3a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the balance).	14	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. Select one of two options pertaining to the years in which the CBR Class B balance accumulated, either 2015 and 2016, or 2016 only in cell B13. The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
6 - Calculation of Def-Var RR	This tab calculates all the applicable DVA rate riders.	15	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for the GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. All transition customers who are allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
7 + 7.a GA Analysis	This is a new GA Analysis Workform that is to be completed.		Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh/kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly.
			Complete tab 7.a according to the instructions in tab 7.



## 2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GA balance was last disposed. For example, if in the 2017 rate app Adjustment column under 2014. For each Account 1995 sub-account, start inputting data for balances approved for disposition was first transferred into Account 1995 (2014). The DVA is vintage year. For any new accounts that have never been disposed, start inputting data from

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

Identify and name each sub-account and complete the continuity schedule in the line(s) generated in the continuity schedule. Indicate whether the sub-account is requested for

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
EV Variance Account	1500
Smart Metering Entry Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580
Variance WMS - Sub-account CBR Class A <sup>3</sup>	1580
Variance WMS - Sub-account CBR Class B <sup>4</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) <sup>5</sup>	1588
RSVA - Global Adjustment <sup>11</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>7</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>7</sup>	1595
<i>Not to be entered if with a year after rate rider has expired and that balance has been audited</i>	
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>	
<b>RSVA - Global Adjustment 12</b>	<b>1589</b>
<b>Group 2 Accounts</b>	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act <sup>8</sup>	1508
Other Regulatory Assets - Sub-Account - Other	1508
Sub-account CBR class B - Principal	1508
Sub-account CBR class B - Interest	1508
	1508
	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Recent Approved CCM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One time	1582
Other Deferred Credits	2425
<b>Group 2 Sub-Total</b>	
PIUs and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592
PIUs and Tax Variance for 2006 and Subsequent Years - Sub-Account HETCOVAT Input Tax Credits (ITCs)	1592
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>	
<b>LRAM Variance Account<sup>9</sup></b>	<b>1568</b>
<b>Total including Account 1568</b>	
Renewable Generation Connection Capital Deferral Account <sup>6</sup>	1531
Renewable Generation Connection OMA Deferral Account <sup>6</sup>	1532
Renewable Generation Connection Funding Aider Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OMA Deferral Account	1535
Smart Grid Funding Aider Deferral Account	1536
Smart Meter Capital and Recovery/Other Variance - Sub-Account - Capital <sup>10</sup>	1555
Smart Meter Capital and Recovery/Other Variance - Sub-Account - Recoveries <sup>10</sup>	1555
Smart Meter Capital and Recovery/Other Variance - Sub-Account - Stranded Meter Costs <sup>10</sup>	1555
Smart Meter OMA Variance <sup>7</sup>	1559
Meter Cost Deferral Account (MST Meters) <sup>11</sup>	1557
IFRS CGAAP Transition PP&E Amounts Balance + Return Component <sup>12</sup>	1575
Accounting Changes Under CGAAP Balance + Return Component <sup>12</sup>	1576

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

<sup>1</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transaction column.

<sup>2</sup> Please provide explanation for the nature of the adjustments. If the adjustment relates to previously OEB-Approved dispositions, as per the January 1, 2017 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit (OCEB).

<sup>3</sup> By way of exception, The Board does anticipate that forward distribution that cannot adapt their invoices as of January 1, account/Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act will be addressed through the 2017 rate decision.

<sup>4</sup> Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance / Meter Disposition and Cost Recovery (2011-1501).

<sup>5</sup> The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the 2017 and 1576 rate rider calculation from the applicable Chapter 2.4 appendix line "Amount included in Deferral and Variance".

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been re-assigned and have the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

<sup>6</sup> If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2017 rate decision.

<sup>7</sup> The individual sub-accounts as well as the total for all Account 1995 sub-accounts are to agree to the RRR data. Difference for each Account 1995 sub-account, the transfer of the balance approved for disposition into Account 1995 is to be recorded in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Our 1995 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter account is requested for disposition.

<sup>8</sup> As per the Filing Requirements for 2017 rate applications, request for rate protection on eligible investments are subject to portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included in reference only. Account 1532 is included in the Group 2 Allocation of balances that are used to calculate the rate riders.

<sup>9</sup> Account 1568 RSVA RRM balance inputted into this schedule is to exclude any amounts relating to CBR, CBR amounts or 1580, sub-account CBR Class A, accounting preference for this sub-account is to be followed. If a balance exists for Account 1568, it is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposal application, outside of this continuity schedule.

<sup>10</sup> Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposal application, outside of this continuity schedule.

<sup>11</sup> Input the LRAMA balance in the continuity schedule as calculated from the LRAMA model. The associated rate riders as of Effective May 23, 2017, per the OEB's Letter Head Guidance on Disposition of Accounts 1589 and 1580, applicants must include 1589. This is to include the rate riders that impact the GA as well. The amount requested for disposition starts with the sub-account up to the date of the adjustment in that year. Note that the sub-account will not be to be recovered in reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to adjustment is appropriate (inputted in the last year of the previously disposed period and the first year of the current period). Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance.

<sup>12</sup> Effective May 23, 2017, per the OEB's Letter Head Guidance on Disposition of Accounts 1589 and 1580, applicants must include 1589. This is to include the rate riders that impact the GA as well. The amount requested for disposition starts with the sub-account up to the date of the adjustment in that year. Note that the sub-account will not be to be recovered in reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to adjustment is appropriate (inputted in the last year of the previously disposed period and the first year of the current period). Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance.



Account Descriptions		Account Number	Operating Principal Amounts as of Jan-1	Closing Principal Transactions(1) Debit / Credit during 2011	OER-Appeared Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31	Operating Interest Amounts as of Jan-1	Interest Jan-1 to Dec-31	OER-Appeared Disposition during 2011	Principal Adjustments(2) during 2011	Closing Interest Amounts as of Dec-31	
<b>Group 1 Accounts</b>													
LTV Variance Account	1560			\$335,165			\$335,165	\$540	\$320			\$20	
Sprint Medium-Energy Charge Variance Account	1561												
REVA - Wholesale Market Service Charge <sup>(3)</sup>	1580		-\$847,154	-\$1,042,317			-\$1,909,471	-\$28,891	-\$14,343			-\$43,234	
Variance WMS – Sub-account CBR Class A*	1580												
Variance WMS – Sub-account CBR Class B*	1580												
REVA - Retail Transmission Network Connection Charge	1583			\$1,162,989	-\$167,078		\$995,881	\$2,910	\$12,908			\$1,018,846	
REVA - Power (Global Adjustment) <sup>(4)</sup>	1588			\$1,875,944	\$3,070,768		\$4,746,712	\$3,378	\$65,083			\$4,815,169	
REVA - Global Adjustment <sup>(4)</sup>	1589		-\$3,248,056	-\$2,047,537			-\$5,295,593	\$488	\$39,173			-\$5,334,761	
Disposition and Recovery/Refund of Regulatory Balances (2009*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2011*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2012*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2014*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2015*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Disposition and Recovery/Refund of Regulatory Balances (2016*)	1595	\$0		\$0			\$0	\$0	\$0			\$0	
Not to be disposed of until a year after rates have expired and that balance has been audited													
<b>Group 1 Sub-Total (including Account 1589 - Global Adjustment)</b>				-\$1,683,230	-\$408,659	\$0	\$0	-\$2,091,889	-\$29,532	\$32,487	\$0	\$0	
<b>Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)</b>				\$1,564,828	\$1,640,878	\$0	\$0	\$3,205,704	-\$30,000	\$71,680	\$0	\$0	
<b>REVA - Global Adjustment 12</b>	1589		-\$3,248,056	-\$2,047,537		\$0	-\$5,295,593	\$488	\$39,173			-\$5,334,761	
<b>Group 2 Accounts</b>													
Other Regulatory Assets - Sub-Account - Deferred IPFS Transition Costs	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance -	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Other Reg. Clean Energy Benefit Acct*	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Other Regulatory Assets - Sub-Account - Other	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Sub-account CBR class B - Principal	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Sub-account CBR class B - Interest	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Retail Cost Variance Account	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Misc. Deferred Debts	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Retail Cost Variance Account - STR	1508	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
Broadband-Capped CDM Variance Account	1567	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
State Offshore Event Costs	1572			\$85,319			\$85,319	\$6,634				\$6,634	
Deferred Rate Impact Amounts	1574	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
REVA - Global Adjustment 12	1589			\$0		\$0	\$0	\$0	\$0			\$0	
Other Deferred Credits	2425	\$0		\$0		\$0	\$0	\$0	\$0			\$0	
<b>Group 2 Sub-Total</b>				-\$417,386	\$0	\$0	\$1,900,424	\$6,647	\$144	\$0	\$0	\$6,791	
PILA and Tax Variance for 2006 and Subsequent Years (includes sub-account and comes about below)	1592			\$0		\$0	\$0	\$0	\$0			\$0	
PILA and Tax Variance for 2008 and Subsequent Years - Sub-Account MST/OVAT Input Tax Credits (ITCs)	1592			\$35,862			-\$35,862	\$0	\$0			\$0	
<b>Total of Group 1 and Group 2 Accounts (including 1582)</b>				-\$1,719,112	-\$824,045	\$0	\$0	-\$216,347	-\$22,885	-\$32,343			

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and

eferral/Variance Account Workform

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

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ Credit(1) during 2012	OER-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest from Jan-1 to Dec-31-12	OER-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
<b>Group 1 Accounts</b>											
LY Variance Account	1590	\$335,155	\$373,036	-\$16,134		\$726,325	\$40	\$6,797	-\$2,515		\$9,222
Smart Metering Entry Charge Variance Account	1591										
RSVA - Wholesale Market Service Charge <sup>a</sup>	1590	-\$1,989,471	-\$1,594,483	-\$995,694		-\$2,579,260	\$43,234	-\$38,275	-\$2,594		-\$78,915
Variance WMS - Sub-account CBR Class A <sup>a</sup>	1590										
Variance WMS - Sub-account CBR Class B <sup>a</sup>	1590										
RSVA - Retail Transmission Network Charge	1590	\$995,881	\$648,716	\$1,342,996		-\$795,851	\$15,846	\$9,470	\$45,254		\$19,993
RSVA - Retail Transmission Connection Charge	1590	-\$662,593	-\$384,485	-\$340,358		-\$928,720	\$5,791	-\$10,490	\$6,473		-\$28,754
RSVA - Power (excluding Global Adjustment) <sup>a</sup>	1590	\$4,748,752	\$4,757,781	\$1,710,789		\$7,705,704	\$68,443	-\$67,460	-\$713,818		-\$55,595
RSVA - Global Adjustment <sup>a</sup>	1590	-\$5,295,393	-\$1,530,249	-\$3,246,096		-\$6,443,700	\$39,641	\$65,794	-\$62,091		\$167,526
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>b</sup>	1595	\$0				\$0	\$0				\$0
Note: be disposed of only a year after rate has expired and no balance has been audited											
<b>Group 1 Sub-Total (including Account 1590 - Global Adjustment)</b>		\$2,389,989	\$923,106	-\$1,748,467	\$0	-\$1,284,586	-\$62,919	\$30,207	-\$85,791	\$0	\$6,435
<b>Group 1 Sub-Total (excluding Account 1590 - Global Adjustment)</b>		\$3,205,704	\$2,813,083	\$1,499,589	\$0	\$4,219,198	-\$101,600	-\$96,001	-\$23,700	\$0	-\$71,961
RSVA - Global Adjustment 12	1599	-\$5,295,393	-\$3,436,249	-\$3,246,096		-\$5,485,788	\$39,641	\$65,794	-\$62,091		\$167,526
<b>Group 2 Accounts</b>											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1598	\$0			-\$100,403	-\$100,403	\$0			-\$2,372	-\$2,372
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1598	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Clean Energy Benefit Act <sup>c</sup>	1598	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1598	\$0				\$0	\$0				\$0
Sub-account CBR Class B - Principal	1598	\$0				\$0	\$0				\$0
Sub-account CBR Class B - Interest	1598	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1598	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1598	\$22,382	\$20,722			\$43,104	\$45	\$450			\$995
Retail Cost Variance Account - BTR	1545	\$1,803,428	-\$227,549		-\$1,306,379	\$70,008	\$0				\$0
Board-Approved CBR Variance Account	1567	-\$2,685	-\$310			-\$2,995	\$78	-\$37			-\$110
Extraordinary Event Costs	1572	\$65,319			-\$4,905	\$60,414	\$6,624	-\$1,889		-\$42	\$2,696
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
<b>Group 2 Sub-Total</b>		\$1,909,424	-\$206,637	\$0	-\$1,631,687	\$71,100	\$6,791	-\$1,473	\$0	-\$2,414	\$904
PLU and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PLU and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTONAT Input Tax Credits (ITCs)	1592	-\$35,882				-\$35,882					\$0
<b>Total of Group 1 and Group 2 Accounts (including 1592)</b>		-\$216,347	-\$1,129,803	-\$1,748,467	-\$1,631,687	-\$1,229,370	-\$55,228	-\$33,680	-\$85,791	-\$2,414	-\$5,531
<b>LRAM Variance Account<sup>11</sup></b>		1568				\$0					\$0
<b>Total including Account 1568</b>		-\$216,347	-\$1,129,803	-\$1,748,467	-\$1,631,687	-\$1,229,370	-\$55,228	-\$33,680	-\$85,791	-\$2,414	-\$5,531
Renewable Generation Connection Capital Deferral Account <sup>a</sup>	1531	\$0				\$0	\$0				\$0
Renewable Generation Connection CMAA Deferral Account <sup>a</sup>	1532	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Asset Deferral Account	1533	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0	\$2,833			\$2,833	\$0				\$0
Smart Grid CMAA Deferral Account	1535	\$0				\$0	\$0				\$0
Smart Grid Funding Asset Deferral Account	1536	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Smart Meter CMAA Variance <sup>a</sup>	1555	\$0				\$0	\$0				\$0
Meter Cost Deferral Account (MST Meters) <sup>12</sup>	1557										
IFRS CGAAP Transition PP&E Amounts Balance + Return Component <sup>a</sup>	1575	\$0				\$0					
Accounting Charges Under CGAAP Balance + Return Component <sup>a</sup>	1576	\$0									

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

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the variance column.

Please provide explanations for the values of the adjustments. If the adjustment relates to previously OER-Approved dispositions as per the January 6, 2011 Letter from the CBR regarding the implementation of the Clean Energy Benefit "by way of exception." The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, account Financial Assistance Payment and Recovery Variance - Clean Energy Benefit Act will be addressed through

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance / Meter Disposition and Cost Recovery (D-1011-0001)

The OER requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral and Vari

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been

the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LOC's rate year begins on January 1, 2015, the projected interest is recorded from January 1, 2017 to December 31, 2017.

If the LOC's rate year begins on May 1, 2015, the projected interest is recorded from January 1, 2017 to April 30, 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RPR rate. Difference

For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be account

The net are to be rolled together and recorded in one column in the first year.

The audited balance of the account is only to be disposed a year after the recovery/refund period has been completed. Gen

1595 is only to be disposed once on that basis. No further disposition of these accounts are generally expected beyond

Account 1595 is to be requested in a manner similar to the Smart Meter accounts. Distributors should request for disposition

As per the Filing Requirements for 2013 rate applications, request for rate protection on eligible investments are subject to

portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included

for reference only. Account 1532 is included in the Group 2 disposition of balances that are used to calculate the rate riders

Account 1568 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR - CBR amounts or

1586, sub-account CBR Class A, accounting guidance for the sub-account is to be followed. If a balance exists for Account

Account 1567 is to be requested in a manner similar to the Smart Meter accounts. Distributors should request for disposition

application, include the continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate riders are

Effective May 20, 2017, per the CBR's letter their Disposition or Disposition of Accounts 1568 and 1569, applicants must

and 1569. This is to include true ups that impact the GA as well. The amount requested for disposition starts with the audit

of the accounts as to be shown in the Adjustment column. Note that the true up rate riders will be requested in

submitted at the end of the last year of the account balance that was previously disposed, then no adjustment would have to

adjustment is approximately captured in the last year of the previously disposed period and the first year of the current period

Note that if a distributor has any balance in Account 1569 that pertains to Class A, this must be excluded from the balance

and

eferral/Variance Account Workform

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

Account Descriptions	Account Number	2013										2014										2015											
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit/ (Credit) during 2013	OER-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OER-Approved Disposition during 2013	Interest Adjustments(3) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit/ (Credit) during 2014	OER-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OER-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/ (Credit) during 2015	OER-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OER-Approved Disposition during 2015				
		Note to be disposed of until a year after rate rider has expired and that balance has been audited																															
<b>Group 1 Accounts</b>																																	
EV Variance Account	1550	\$726,325	\$609,899			\$1,336,224	\$9,232	\$13,711			\$22,943	\$1,336,224	\$519,336	\$708,191			\$1,147,369	\$22,943	\$23,097	\$19,695		\$26,945	\$1,147,369	\$998,522	\$628,034	-\$121,425	\$1,386,434	\$26,945	\$14,002	\$16,557			
Smart Metering Entry Charge Variance Account	1551	\$0	\$46,737			\$46,737					\$0	\$46,737	-\$5,484			\$41,253	\$0		\$2,946	\$46,737	\$0	\$40,253	\$0	\$2,946	\$46,737	\$0	-\$430	\$0	\$518	\$916			
RSWA - Wholesale Market Service Charge	1580	-\$2,578,260	\$800,162			-\$3,378,422	-\$78,915	-\$32,495			-\$111,410	-\$3,378,422	-\$812,442	-\$3,573,954			-\$61,910	-\$111,410	-\$68,100	-\$147,000		-\$32,510	-\$61,910	-\$1,047,926	\$195,532	\$1,451,124	-\$409,246	-\$32,510	-\$12,804	\$39,422			
Variance WMS - Sub-account CBR Class A <sup>1</sup>	1580																																
Variance WMS - Sub-account CBR Class B <sup>2</sup>	1580																																
RSWA - Retail Transmission Network Charge	1584	\$795,851	\$168,687			\$964,538	\$19,932	\$2,049			\$17,883	\$964,538	\$650,711	\$347,134			\$1,090,393	\$17,883	\$3,332	\$31,682		\$22,541	\$1,090,393	\$427,787	\$1,329,672	\$225,441	\$131,549	\$131,549					
RSWA - Retail Transmission Network Charge	1584	\$932,720	\$1,338,054			\$2,262,774	\$28,754	\$25,472			\$54,226	\$2,262,774	\$459,985	\$1,267,978			\$1,455,683	\$54,226	\$38,373	\$45,931		\$47,298	\$1,455,683	\$330,582	\$956,698	\$257,150	\$47,298	\$10,107	\$38,242				
RSWA - Power (excluding Global Adjustment) <sup>3</sup>	1588	\$7,793,704	\$6,351,346			\$14,145,050	\$65,562	\$181,796			\$217,258	\$14,145,050	\$396,736	\$6,954,493			\$883,968	\$217,258	\$252,886	\$46,174		\$1,016,116	\$883,968	\$217,328	\$1,248,754	\$1,268,396	\$2,433,629	\$15,616	\$1,665	\$833,732			
RSWA - Global Adjustment	1589	-\$5,463,796	-\$5,767,265			-\$11,231,061	-\$167,526	\$184,381			\$351,857	-\$11,231,061	-\$144,608	-\$6,751,842			\$3,456,443	\$351,857	\$236,143	-\$46,573		\$171,287	\$3,456,443	-\$8,884	\$3,900,052	\$1,094,744	\$644,251	\$711,287	\$18,958	\$482,871			
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>5</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>6</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>7</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>8</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>9</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>10</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>11</sup>	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Note to be disposed of until a year after rate rider has expired and that balance has been audited																																	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,294,588	\$1,311,567			\$2,578,105	\$6,435	-\$68,238			\$69,076	-\$2,578,105	\$765,638	\$146,523			\$1,960,000	\$35,387	-\$214,796	-\$146,523		-\$73,917	\$1,960,000	\$2,389,030	\$1,357,737	\$555,028	-\$373,729	-\$73,917	-\$10,657	\$152,610			
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$4,219,198	\$4,455,698			\$2,525,835	\$173,361	-\$252,569			\$69,076	-\$2,525,835	\$1,206,237	\$8,878,365			\$5,416,493	\$357,454	-\$26,405	\$91,950		\$245,959	\$5,416,493	\$2,395,914	-\$2,542,515	-\$539,716	\$1,017,980	-\$245,959	-\$23,615	\$330,351			
RSWA - Global Adjustment 12	1589	-\$5,463,796	-\$5,767,265			-\$4,631,790	\$167,526	\$184,381			\$351,857	-\$4,631,790	-\$443,609	-\$6,751,842			\$3,456,443	\$351,857	-\$235,143	-\$54,573		\$171,287	\$3,456,443	-\$8,884	\$3,900,052	\$1,094,744	\$644,251	\$711,287	\$18,958	\$482,871			
<b>Group 2 Accounts</b>																																	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1598	-\$120,465	\$48,800			-\$169,303	-\$2,372				-\$2,372	-\$169,303	\$49,556									-\$2,372	-\$218,659	-\$50,000						-\$268,859	-\$2,372	-\$6,059	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery - Variance - Clean Energy Benefit Act <sup>1</sup>	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Other Regulatory Assets - Sub-Account - Other	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Sub-account CBR Class A - Principal	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Sub-account CBR Class B - Interest	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Sub-account CBR Class B - Interest	1598	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Retail Cost Variance Account - Retail	1598	\$43,384	\$27,365			\$71,349	\$955	\$823			\$1,518	\$71,349	\$29,825			\$101,174	\$1,518		\$1,272		\$2,790	\$101,174	\$31,883			-\$3,875	\$129,384	\$2,790		\$1,389			
Misc. Deferred Credits	1525	\$70,000	-\$52,500			\$17,500	\$0				\$0	\$17,500	\$45,112			\$62,612	\$1,518				\$0	\$62,612	\$43,823			-\$68,454	\$47,811	\$0		\$1,389			
Retail Cost Variance Account - BTR	1548	-\$2,895	-\$202			\$3,097	-\$115	-\$44			-\$169	\$3,097	\$41			-\$3,096	-\$159	-\$45			-\$204	-\$3,096	\$798			\$76	-\$2,162	-\$204		\$332			
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Extraordinary Event Costs	1572	\$80,414				\$80,414	\$2,696	\$191			\$2,887	\$80,414	\$2,887			\$80,414	\$2,887				\$2,887	\$80,414					\$80,414	\$2,887		\$3,051			
Delinquent Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
RSWA - One-time	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Group 2 Sub-Total		\$71,100	-\$74,237		\$0	-\$3,137	\$804	\$970		\$0	\$1,874	-\$3,137	\$25,422		\$0	\$2,285	\$1,874		\$1,227		\$3,101	\$2,285	\$26,304		\$0	-\$62,021	-\$13,432	\$3,101	-\$1,463	\$0			
PLU and Tax Variance for 2006 and Subsequent Years (includes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
PLU and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OWAT Input Tax Credits (ITCs)	1592	-\$35,882				-\$35,882					\$0	-\$35,882									\$0	-\$107,369											
Total of Group 1 and Group 2 Accounts (including 1592)		-\$1,229,370	\$1,385,804		\$0	\$2,615,174	-\$5,531	-\$67,268		\$0	\$69,076	-\$3,723	\$2,615,174	\$716,563	\$146,523		\$2,045,134	-\$3,723	-\$213,511	-\$146,523		-\$70,711	-\$2,045,134	\$2,415,334	\$1,357,737	\$493,007	-\$494,530	-\$70,711	-\$12,120	\$152,610			
LRAM Variance Account <sup>14</sup>	1568	\$0	\$69,099			\$69,099	\$0	\$468			\$468	\$69,099	\$109,801			\$172,900	\$468		\$1,715		\$2,181	\$172,900	\$142,419				\$315,319	\$2,181		\$2,791			
Total including Account 1568		-\$1,229,370	\$1,316,705		\$0	\$2,546,075	-\$5,531	-\$68,802		\$0	\$69,076	-\$3,257	\$2,546,075	\$820,364	\$146,523		\$1,872,234	-\$3,257	-\$211,796	-\$146,523		-\$68,530	-\$1,872,234	\$2,557,753	\$1,357,737	\$493,007	-\$179,211	\$68,530	-\$5,329	\$152,610			
Renewable Generation Connection Capital Deferral Account <sup>15</sup>	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Renewable Generation Connection CMAA Deferral Account <sup>16</sup>	1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Renewable Generation Connection Funding Asset Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Grid Capital Deferral Account	1534	\$2,833	\$171,162			\$173,995	\$0				\$0	\$173,995	\$282,552			\$456,547	\$0				\$0	\$456,547	\$105,028					\$102,547	\$459,028		\$8,032		
Smart Grid CMAA Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Grid Funding Asset Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Meter Capital and Recovery Other Variance - Sub-Account - Capital <sup>17</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Meter Capital and Recovery Other Variance - Sub-Account - Recoveries <sup>18</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Meter Capital and Recovery Other Variance - Sub-Account - Standard Meter Costs <sup>19</sup>	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Meter CMAA Variance <sup>20</sup>	1556	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
Smart Cost Deferral Account (MIST Meters) <sup>21</sup>	1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	\$0											
IFRS-OGAP Transition PP&E Amounts Balance + Return Component <sup>22</sup>	1575	\$0				\$0	\$0				\$0	\$0				\$0	\$0			</													

and

Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility from the year in which the GL balance was last disposed. For example, if in the 2017 rate app Adjustment column under 2014. For each Account 1589 sub-account, start inputting data to balance approved for disposition was first transferred into Account 1589 (2014). The DIA is a vintage year. For any new accounts that have never been disposed, start inputting data from

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2016), check off the checkbox.

If you had Class A customer(s) during this period, Tab 5.1 will be generated and applicants must complete the information pertaining to Class A customers.

Account Descriptions	Account Number	2016										2017										Projected Interest on Dec-31-16 Balances				2.1.7 RRR	
		Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transmittal(3) (Debit / Credit) during 2016	OER-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OER-Approved Disposition during 2016	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-16	Principal Disposition during 2017 - Instructed by OER	Interest Disposition during 2017 - Instructed by OER	Closing Principal Balance as of Dec-31-16 Adjusted for Dispositions during 2017	Closing Interest Balance as of Dec-31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec-31-16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec-31-16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claims	As of Dec-31-16		Variance RRR vs. 2016 Balance (Principal + Interest)			
<b>Group 1 Accounts</b>																											
EV Variance Account	1550	\$7,882	\$16,908	\$1,396,424	\$1,261,365			\$2,657,799	\$16,908	\$21,482			\$38,404			\$2,657,799	\$38,404	\$29,236	\$9,812	\$77,248		\$2,750,048.02	\$2,096,202	\$1			
Smart Metering Entry Charge Variance Account	1551	\$194	\$252					\$26,419	\$252	\$333			\$945			\$26,419	\$945	\$423	\$130	\$1,507		\$23,425.58	\$26,364	\$3			
PSVA - Wholesale Market Service Charge <sup>1</sup>	1580	\$73,343	\$11,298	\$409,246	\$413,513			\$622,759	\$11,298	\$5,300			\$16,699			\$622,759	\$16,699	\$9,050	\$2,875	\$28,719		\$651,477.86	\$789,768	\$49,693			
Variance WMS - Sub-account CBR Class A <sup>2</sup>	1580		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Variance WMS - Sub-account CBR Class B <sup>3</sup>	1580		\$447					\$131,549	\$447				\$447			\$131,549	\$447	\$1,447	\$478	\$2,370		\$133,918.78	\$82,318	\$44,693			
PSVA - Retail Transmission Network Charge	1584		\$274,877					\$1,185,494	\$274,877	\$9,822			\$40,986			\$1,185,494	\$40,986	\$235,056	\$1,428	\$46,662		\$441,728.12	\$425,053	\$17			
PSVA - Retail Transmission Connection Charge	1588		\$14,448					\$421,225	\$14,448	\$943			\$13,771			\$421,225	\$13,771	\$4,833	\$1,523	\$13,918		\$413,610.94	\$427,458	\$1			
PSVA - Power (excluding Global Adjustment) <sup>4</sup>	1588		\$63,376					\$3,865,238	\$63,376	\$24,462			\$202,748			\$3,865,238	\$202,748	\$1,053,038	\$15,668	\$214,826		\$2,788,211.11	\$2,744,268	\$1			
PSVA - Global Adjustment <sup>5</sup>	1589		\$258,334					\$81,646	\$258,334	\$5,149			\$230,121			\$81,646	\$230,121	\$6,915	\$2,931	\$28,207.11		\$109,207.11	\$171,213	\$1			
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>6</sup>	1595		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>7</sup>	1595		\$5,041					\$174,821	\$5,041	\$3,051			\$67,141			\$174,821	\$67,141	\$1,563	\$623	\$69,123		\$244,523.36	\$241,368	\$6			
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>9</sup>	1595		\$11,388					\$148,130	\$11,388	\$2,843			\$144,814			\$148,130	\$144,814	\$1,640	\$539	\$46,734		\$195,923.76	\$193,744	\$6			
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>10</sup>	1595		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>11</sup>	1595		\$1,727					\$2,220	\$1,727	\$1,638			\$22,355			\$2,220	\$22,355	\$24	\$8	\$22,389		\$20,392.87	\$20,393	\$6			
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>12</sup>	1595		\$8,148					\$3,388,434	\$7,739	\$43,531			\$51,270			\$3,388,434	\$51,270	\$37,363	\$12,295	\$110,844		\$1,448,794	\$0	\$0			
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>13</sup>	1595							\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
<i>Note: be disposed of only a year after rate has expired and net balance has been audited</i>																											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$144,919	\$92,105	\$873,729	\$3,388,499	\$0	\$0	\$3,134,761	\$92,105	\$32,498	\$0	\$0	\$89,755	\$0	\$0	\$3,134,761	\$89,755	\$34,462	\$11,337	\$13,933		\$278,918.32	\$3,075,014	\$5			
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$150,877	\$206,224	\$1,017,860	\$3,342,294	\$0	\$0	\$2,324,314	\$206,224	\$27,259	\$0	\$0	\$233,483	\$0	\$0	\$2,324,314	\$233,483	\$25,567	\$8,406	\$287,456		\$907,987.43	\$2,557,802	\$5			
PSVA - Global Adjustment 12	1589		\$5,758	\$258,334	\$84,421	\$186,195	\$0	\$0	\$81,646	\$258,334	\$5,149	\$0	\$0	\$239,239	\$0	\$0	\$81,646	\$239,239	\$2,931	\$28,719		\$529,057.11	\$171,213	\$1			
<b>Group 2 Accounts</b>																											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$1,081	\$9,355	\$268,659	\$6,594		\$275,453	\$9,355	\$3,000			\$12,359			\$275,453	\$12,359	\$3,020	\$996	\$16,378		\$291,829.14	\$287,892	\$1			
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery - Variance - Clean Energy Benefit Act <sup>1</sup>	1508		\$2,208	\$0				\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Other Regulatory Assets - Sub-Account - Other	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Sub-account CBR class B - Principal	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Sub-account CBR class B - Interest	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Retail Cost Variance Account - Retail	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Retail Cost Variance Account - Interest	1508		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Retail Cost Variance Account - Retail	1508		\$252	\$15.18	\$129,384	\$23,236		\$158,620	\$4,411	\$1,571			\$5,982			\$158,620	\$5,982	\$1,742	\$874	\$8,305		\$168,005.46	\$164,602	\$1			
Miscellaneous Debt	1525		\$0		\$47,811	\$35,368		\$83,197	\$0	\$1,020			\$1,020			\$83,197	\$1,020	\$915	\$301	\$2,246		\$85,442.80	\$84,227	\$0			
Retail Cost Variance Account - BTR	1548		\$4	\$2	\$2,182	\$267		\$1,815	\$232	\$23			\$23			\$1,815	\$23	\$21	\$7	\$23		\$5,188.09	\$2,171	\$1			
Retail-Approved CBR Variance Account	1567		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Extraordinary Event Costs	1572		\$5,938	\$85,414				\$85,414	\$5,938	\$884			\$6,822			\$85,414	\$6,822	\$885	\$291	\$7,977		\$88,411.36	\$87,238	\$0			
Deferred Rate Impact Amounts	1574		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
PSVA - One-time	1582		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Other Deferred Credits	2425		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Group 2 Sub-Total		\$871	\$767	\$13,432	\$58,295	\$0	\$0	\$44,863	\$767	\$462	\$0	\$0	\$1,229	\$0	\$0	\$44,863	\$1,229	\$493	\$162	\$1,884		\$46,747.48	\$46,092	\$0			
PIA and Tax Variance for 2006 and Subsequent Years	1592		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
PIA and Tax Variance for 2006 and Subsequent Years - Sub-Account HISTONAT Input Tax Credits (ITCs)	1592		\$0					\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Total of Group 1 and Group 2 Accounts (including 1592)		\$144,048	\$91,393	\$494,530	\$3,471,396	\$0	\$0	\$2,978,886	\$91,393	\$24,918	\$0	\$0	\$66,475	\$0	\$0	\$2,978,886	\$66,475	\$32,746	\$10,766	\$22,964		\$545,538.44	\$2,910,396	\$5			
LRAM Variance Account <sup>14</sup>	1568		\$4,972	\$315,319	\$188,789			\$504,108	\$4,972	\$4,420			\$9,392			\$504,108	\$9,392	\$5,545	\$1,823	\$16,760		\$520,868.20	\$343,485	\$170,074			
Total including Account 1568		\$144,048	\$86,421	\$170,211	\$3,660,185	\$0	\$0	\$3,480,974	\$86,421	\$29,338	\$0	\$0	\$57,083	\$0	\$0	\$3,480,974	\$57,083	\$36,291	\$12,589	\$46,204		\$24,668.24	\$3,253,881	\$170,059			
Renewable Generation Connection Capital Deferral Account <sup>15</sup>	1532		\$234	\$35,010	\$33,928			\$68,938	\$234	\$432			\$696			\$68,938	\$696	\$758	\$249	\$1,664		\$70,601.63	\$69,594	\$6			
Renewable Generation Connection CMA Deferral Account <sup>16</sup>	1532		\$0	\$0	\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Renewable Generation Connection Funding Asset Deferral Account	1533		\$0	\$0	\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Smart Grid Capital Deferral Account	1534		\$468	\$7,646	\$450,028	\$53,712		\$512,740	\$7,646	\$5,518			\$13,084			\$512,740	\$13,084	\$5,640	\$1,854	\$25,778		\$533,318.43	\$525,823	\$1			
Smart Grid CMA Deferral Account	1535		\$3,566	\$69,820	\$21,798			\$91,608	\$3,566	\$882			\$4,442			\$91,608	\$4,442	\$1,008	\$331	\$5,781		\$97,407.26	\$96,088	\$0			
Smart Grid Funding Asset Deferral Account	1536		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>17</sup>	1555		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>18</sup>	1555		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs <sup>19</sup>	1555		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Smart Meter CMA Variance <sup>20</sup>	1555		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
Meter Cost Deferral Account (MST Meters) <sup>21</sup>	1557		\$0		\$0			\$0	\$0	\$0			\$0			\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			
IFRS CGAAP Transition PP&E Amounts Balance + Return Component <sup>22</sup>	1575				\$0			\$0								\$0						\$0	\$0	\$0	\$0		
Accounting Charges Under CGAAP Balance + Return Component <sup>23</sup>	1576				\$1,404,024	\$1,154,085	\$1,838,031	\$4,334,960								\$4,334,960						\$4,334,960	\$2,556,668	\$1,838,031	\$1		

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

For PSVA accounts only, report the net variance to the account during the year. For all other accounts

## 2018 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. 2016 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ 0.73	Immaterial rounding variance
Smart Metering Entity Charge Variance Account	1551	\$ 0.29	Immaterial rounding variance
RSVA - Wholesale Market Service Charge9	1580	\$ 49,682.72	Consistent with EB-2016-0193, EPLC re-allocated an offsetting balance to sub-account CBR Class B9.
Variance WMS – Sub-account CBR Class B9	1580	\$ (49,680.62)	Consistent with EB-2016-0193, EPLC re-allocated an offsetting balance to sub-account CBR Class B9.
RSVA - Retail Transmission Network Charge	1584	\$ (0.55)	Immaterial rounding variance
RSVA - Retail Transmission Connection Charge	1586	\$ 1.23	Immaterial rounding variance
RSVA - Power (excluding Global Adjustment) 12	1588	\$ 0.88	Immaterial rounding variance
RSVA - Global Adjustment 12	1589	\$ 0.25	Immaterial rounding variance
Disposition and Recovery/Refund of Regulatory Balances (2010)7	1595	\$ (0.33)	Immaterial rounding variance
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	\$ 0.46	Immaterial rounding variance
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	\$ (0.37)	Immaterial rounding variance
Disposition and Recovery/Refund of Regulatory Balances (2015)7	1595	\$ 0.33	Immaterial rounding variance
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 1.33	Immaterial rounding variance
Retail Cost Variance Account - Retail	1518	\$ 0.52	Immaterial rounding variance
Misc. Deferred Debits	1525	\$ (0.14)	Immaterial rounding variance
Retail Cost Variance Account - STR	1548	\$ (1.43)	Immaterial rounding variance

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

[illegible]

<sup>1</sup> Account 1595 sub-accounts are 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.

# 2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	EMBEDDED DISTRIBUTOR	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	SENTINEL LIGHTING SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	2,735,047	kWh	1,372,267	350,695	985,856	0	8,693	1,878	15,658
Smart Metering Entity Charge Variance Account	1551	(39,925)	# of Customers	(37,246)	(2,679)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(717,559)	kWh	(368,558)	(94,188)	(247,769)	0	(2,335)	(504)	(4,205)
RSVA - Retail Transmission Network Charge	1584	(441,726)	kWh	(221,629)	(56,639)	(159,222)	0	(1,404)	(303)	(2,529)
RSVA - Retail Transmission Connection Charge	1586	413,611	kWh	207,523	53,034	149,087	0	1,315	284	2,368
RSVA - Power (excluding Global Adjustment)	1588	(2,788,212)	kWh	(1,432,101)	(365,986)	(962,753)	0	(9,072)	(1,960)	(16,341)
RSVA - Global Adjustment	1589	529,057	Non-RPP kWh	32,797	50,154	436,362	0	1,383	87	8,275
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(244,523)	%	(128,562)	(29,328)	(84,270)	0	(663)	(177)	(1,523)
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	195,924	%	903	(3,261)	196,824	0	52	(34)	1,440
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(20,303)	%	6,299	2,045	(28,566)	0	33	15	(129)
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(907,667)</b>		<b>(601,105)</b>	<b>(146,307)</b>	<b>(150,811)</b>	<b>0</b>	<b>(3,381)</b>	<b>(801)</b>	<b>(5,261)</b>
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	(291,829)	kWh	(146,421)	(37,419)	(105,191)	0	(928)	(200)	(1,671)
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	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	166,920	kWh	83,750	21,403	60,167	0	531	115	956
Misc. Deferred Debits	1525	85,443	kWh	42,870	10,956	30,798	0	272	59	489
Retail Cost Variance Account - STR	1548	(2,198)	kWh	(1,103)	(282)	(792)	0	(7)	(2)	(13)
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	88,411	kWh	44,359	11,336	31,868	0	281	61	506
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>46,747</b>		<b>23,455</b>	<b>5,994</b>	<b>16,850</b>	<b>0</b>	<b>149</b>	<b>32</b>	<b>268</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	(213,674)	kWh	(107,207)	(27,398)	(77,019)	0	(679)	(147)	(1,223)
<b>Total of Account 1592</b>		<b>(213,674)</b>		<b>(107,207)</b>	<b>(27,398)</b>	<b>(77,019)</b>	<b>0</b>	<b>(679)</b>	<b>(147)</b>	<b>(1,223)</b>
LRAM Variance Account (Enter dollar amount for each class)	1568	520,868		263,016	170,209	78,672	0	0	0	8,973
(Account 1568 - total amount allocated to classes)		520,870								
<b>Variance</b>		<b>(1)</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>2,598,104</b>		<b>1,199,554</b>	<b>313,866</b>	<b>1,059,710</b>	<b>0</b>	<b>8,025</b>	<b>1,663</b>	<b>15,285</b>
<b>Total of Account 1580 and 1588 (not allocated to WMPs)</b>		<b>(3,505,771)</b>		<b>(1,800,659)</b>	<b>(460,174)</b>	<b>(1,210,522)</b>	<b>0</b>	<b>(11,407)</b>	<b>(2,464)</b>	<b>(20,547)</b>
<b>Balance of Account 1589 Allocated to Non-WMPs</b>		<b>529,057</b>		<b>32,797</b>	<b>50,154</b>	<b>436,362</b>	<b>0</b>	<b>1,383</b>	<b>87</b>	<b>8,275</b>
<b>Group 2 Accounts (including 1592, 1532)</b>		<b>(166,926)</b>		<b>(83,753)</b>	<b>(21,404)</b>	<b>(60,169)</b>	<b>0</b>	<b>(531)</b>	<b>(115)</b>	<b>(956)</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	(4,394,960)	kWh	(2,205,102)	(563,533)	(1,584,177)	0	(13,969)	(3,017)	(25,162)
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>(4,394,960)</b>		<b>(2,205,102)</b>	<b>(563,533)</b>	<b>(1,584,177)</b>	<b>0</b>	<b>(13,969)</b>	<b>(3,017)</b>	<b>(25,162)</b>
<b>Account 1589 reference calculation by customer and consumption</b>										
Account 1589 / Number of Customers		\$16.16								
1589/total kwh		\$0.0011								

# 2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator						
LV Variance Account	1550	2,735,047	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(39,925)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(717,559)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(441,726)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	413,611	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(2,788,212)	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	529,057	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(244,523)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	195,924	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(20,303)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(907,667)</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	(291,829)	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	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	166,920	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	85,443	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(2,198)	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	88,411	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>46,747</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
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	(213,674)	kWh	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>(213,674)</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	520,868		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		520,870							
<b>Variance</b>		<b>(1)</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>2,598,104</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>(3,505,771)</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>529,057</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>(166,926)</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
Accounting Changes Under CGAAP Balance + Return Component	1576	(4,394,960)	kWh	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>(4,394,960)</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		\$16.16							
1589/total kwh		\$0.0011							



# 2018 Deferral/Variance Account Worksheet

		Amounts from Sheet 2	Allocator							
LV Variance Account	1550	2,735,047	kWh	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(39,925)	# of Customers	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(717,559)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(441,726)	kWh	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	413,611	kWh	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	(2,788,212)	kWh	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	529,057	Non-RPP kWh	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(244,523)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	195,924	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(20,303)	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
<b>Total of Group 1 Accounts (excluding 1589)</b>		<b>(907,667)</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	(291,829)	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	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	166,920	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	85,443	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	(2,198)	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	88,411	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>46,747</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	(213,674)	kWh	0	0	0	0	0	0	0
<b>Total of Account 1592</b>		<b>(213,674)</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	520,868		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		520,870								
<b>Variance</b>		<b>(1)</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>2,598,104</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>(3,505,771)</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>529,057</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>(166,926)</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	(4,394,960)	kWh	0	0	0	0	0	0	0
<b>Total Balance Allocated to each class for Accounts 1575 and 1576</b>		<b>(4,394,960)</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		\$16.16								
1589/total kwh		\$0.0011								

Please indicate the Rate Rider Recovery Period (in years)

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

1550, 1551, 1584, 1586, 1595

<b>Rate Class</b>	<b>Units</b>	<b>kW / kWh / # of Customers</b>	<b>Allocated Group 1 Balance (excluding 1589)</b>	<b>Rate Rider for Deferral/Variance Accounts</b>	
(Enter Rate Classes in cells below)					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	245,374,118	\$ 601,105	-	0.0024 \$/kWh
GENERAL SERVICE LESS THAN 50 KW SECT	kWh	62,707,450	\$ 146,307	-	0.0023 \$/kWh
GENERAL SERVICE 50 TO 4,999 KW SECT	kW	446,253	\$ 1,059,710	-	2.3747 \$/kW
EMBEDDED DISTRIBUTOR	kW	-	-	-	\$/kW
UNMETERED SCATTERED LOAD SERVICE	kWh	1,554,368	\$ 3,381	-	0.0022 \$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kW	2,080	\$ 801	-	0.3852 \$/kW
STREET LIGHTING SERVICE CLASSIFICA	kW	8,848	\$ 5,261	-	0.5947 \$/kW
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	\$ 3/02 854	-	-

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

1580 and 1588

	Rate Class (Enter Rate Classes in cells below)	Units	kWh / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION		kWh	245,374,118	\$ -	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW S		kWh	62,707,450	\$ -	-	\$/kWh
GENERAL SERVICE 50 TO 4,999 KW SE		kW	426,288	\$ 1,210,522	2,8397	\$/kW
EMBEDDED DISTRIBUTOR		kW				\$/kW
UNMETERED SCATTERED LOAD SERVIC		kWh	1,554,368	\$ -	-	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI		kW	2,080	\$ -	-	\$/kW
STREET LIGHTING SERVICE CLASSIFICA		kW	8,848	\$ -	-	\$/kW
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
			-	\$ -	-	
Total				-\$ 1,210,522		

Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP calculated separately in the table above. For all rate classes without WMP customers, balances in Accounts 1580 and 1588 are included in Deferral/Variance Account Rate Riders calculated in the first table above and disposed through a combined Deferral/Variance Account and Rate Rider.

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

Balance of Account 1569 Allocated to Non-WMPs

[illegible]

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

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b># of Customers</b>	<b>Allocated Group 2 Balance</b>	<b>Rate Rider for Group 2 Accounts</b>	
<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	<b># of Customers</b>	27,484	\$ -	\$ 83,753	\$ 0.25 per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	62,707,450	\$ -	\$ 21,404	\$ 0.0003 s/kWh
GENERAL SERVICE 50 TO 4,999 KW SEF	kW	446,253	\$ -	\$ 60,169	\$ 0.1348 \$/kW
EMBEDDED DISTRIBUTOR	kW	-	\$ -	\$ -	\$ s/kW
UNMETERED SCATTERED LOAD SERVICE	kWh	1,554,368	\$ -	\$ 531	\$ 0.0003 s/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kW	2,080	\$ -	\$ 115	\$ 0.0551 \$/kW
STREET LIGHTING SERVICE CLASSIFICA	kW	8,848	\$ -	\$ 956	\$ 0.1080 \$/kW
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
	-	-	\$ -	\$ -	-
<b>Total</b>			\$ -	\$ 166,926	

### Rate Rider Calculation for Accounts 1575 and 1576

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b># of Customers</b>	<b>Allocated Accounts 1575 and 1576 Balances</b>	<b>Rate Rider for Accounts 1575 and 1576</b>	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	27,484	\$ 2,205,102	-	3.3430 per customer per month
GENERAL SERVICE LESS THAN 50 KW SE	kWh	62,707,450	\$ 563,533	-	0.0045 \$/kWh
GENERAL SERVICE 50 TO 4,999 KW SE	kW	446,253	\$ 1,584,177	-	1.7750 \$/kW
EMBEDDED DISTRIBUTOR	kW	-	-	-	\$/kW
UNMETERED SCATTERED LOAD SERVICE	kWh	1,554,368	\$ 13,969	-	0.0045 \$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kW	2,080	\$ 3,017	-	0.7253 \$/kW
STREET LIGHTING SERVICE CLASSIFICA	kW	8,848	\$ 25,162	-	1.4219 \$/kW
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
			\$ -		-
<b>Total</b>			<b>\$ 4,394,960</b>		

### Rate Rider Calculation for Accounts 1568

<b>Rate Class</b> <b>(Enter Rate Classes in cells below)</b>	<b>Units</b>	<b>kW / kWh / # of Customers</b>	<b>Allocated Account 1568 Balance</b>	<b>Rate Rider for Account 1568</b>	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	245,374,118	\$ 263,016	0.0005	\$/kWh
GENERAL SERVICE LESS THAN 50 KW SEP	kWh	62,707,450	\$ 170,209	0.0014	\$/kWh
GENERAL SERVICE 50 TO 4999 KW SEP	<b>kW</b>	446,253	\$ 78,672	0.0881	<b>\$/kW</b>
EMBEDDED DISTRIBUTOR	<b>kW</b>	-	-	-	<b>\$/kW</b>
UNMETERED SCATTERED LOAD SERVICE	kWh	1,554,368	-	-	\$/kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	<b>kW</b>	2,080	\$ -	-	<b>\$/kW</b>
STREET LIGHTING SERVICE CLASSIFICATION	<b>kW</b>	8,848	\$ 8,973	0.5070	<b>\$/kW</b>
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
			\$ -	-	
<b>Total</b>			\$ 520,870	-	

## **Attachment 9-B**

EPLC Details of Historical LRAM &  
LRAMVA Claims



Elenchus  
34 King Street East  
Suite 600  
Toronto, ON  
M5C 2X8

September 25, 2013

Michelle Soucie  
Operations & Regulatory Accounting Analyst  
Essex Powerlines Corporation  
2730 Highway 3  
Oldcastle, ON N0R 1L0

**Re: 2011 and 2012 LRAMVA**

Dear Michelle;

Elenchus is pleased to attach the 2011 and 2012 LRAMVA Report For Essex Powerlines Corporation for inclusion in your 2014 IRM Rate Application.

Elenchus concludes that Essex Powerlines Corporation's electricity rates should be adjusted to reflect an LRAMVA claim of \$109,212.

Thank you for allowing Elenchus to be of service. Please contact me should you have any questions about this report.

Yours Truly,

A handwritten signature in black ink that reads "M Benum". The signature is fluid and cursive, with the first letter of the last name being a large, stylized 'B'.

Martin Benum  
Senior Advisor



**Elenchus**

**Essex Powerlines Corporation 2011 and  
2012 LRAMVA**

**Date Prepared: September 25, 2013**

**Elenchus  
34 King Street East  
Suite 600  
Toronto, ON  
M5C 2X8**





Essex Powerlines Corporation 2011 and

Date Prepared: September 25, 2013

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Report





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3.1.3 Appendix 3 - 2012 Schedule of Rates and Charges	T3\S1\App3

# Executive Review

On April 26, 2012 the Ontario Energy Board (“OEB” or “the Board”) issued Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) which permit Essex Powerlines Corporation to make application for recovery of lost revenue that results from the successful operation of CDM initiatives within its boundaries.

The Guidelines delineate two distinct processes for recovery of lost revenues:

- Lost Revenue Adjustment Mechanism (“LRAM”) accommodates the recovery of lost revenues resulting from CDM initiatives for the period from 2005 to the end of 2010 either through approved distribution rate funding by way of the third instalment of the incremental market adjusted revenue requirement (“MAAR”) or through contracts with the OPA. The manner in which distributors were instructed to determine the LRAM amount was set out in the Board’s Guidelines for Electricity Distributor Conservation and Demand Management, dated March 28, 2008 (EB-2008-0037) (the “2008 CDM Guidelines”).
- Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”) accommodates the recovery of lost revenues resulting from CDM initiatives for the period 2011-2014. The manner in which distributors were instructed to determine the LRAMVA amount is set out in the Board’s Guidelines for Electricity Distributor Conservation and Demand Management, dated April 26, 2012 (EB-2012-0003) (the “2012 CDM Guidelines”).

Essex Powerlines Corporation’s (“EPLC”) 2012 IRM Application EB-2011-0166 concluded EPLC’s claims to LRAM for 2006 to 2009 programs with persistence to 2009. EPLC filed a 2010 COS of Service Application for which the Board denied LRAM claim for 2010 programs and 2010 persistence for 2006 to 2009 programs in the 2012 IRM Application. EPLC did not file for an LRAMVA claim in its 2013 IRM Application EB-2012-0123.

EPLC’s CDM activities consist of programs initiated by the Ontario Power Authority (OPA) only. By way of this report EPLC is entitled to claim in its 2014 IRM application 2011 OPA CDM program activities, 2012 persistence of OPA CDM program activities from 2011 programs, and 2012 OPA CDM program activities. In addition EPLC may claim adjustments for previous years (2011) verified results in 2012.

Elenchus concludes that Essex Powerlines Corporation’s electricity rates should be adjusted to reflect an LRAM claim of \$109,212.

# Introduction

The LRAM and LRAMVA are designed to ensure that Local Distribution Companies (“LDC”) “remain whole” despite the lower consumption levels that are, by design, the result of successful conservation and demand management initiatives. There should not be a disincentive for LDC’s to encourage energy efficiency and energy conservation efforts. Therefore, an LDC is compensated for these lost revenues.

Essex Powerlines Corporation’s (“EPLC”) 2012 IRM Application EB-2011-0166 concluded EPLC’s claims to LRAM for 2006 to 2009 programs with persistence to 2009. EPLC filed a 2010 COS of Service Application for which the Board denied LRAM claim for 2010 programs and 2010 persistence for 2006 to 2009 programs in the 2012 IRM Application. EPLC did not file for an LRAMVA claim in its 2013 IRM Application EB-2012-0123.

EPLC’s CDM activities consist of programs initiated by the Ontario Power Authority (OPA) only. This reviews claim is for 2011 OPA CDM program activities, 2012 persistence of OPA CDM program activities from 2011 programs, and 2012 OPA CDM program activities. In addition EPLC may claim adjustments for previous years (2011) verified results in 2012. The LRAMVA claim is based on the 2012 Guidelines for OPA programs initiated in 2011 and 2012. EPLC does not have any Board Approved programs.

The LRAMVA calculations are based on the sum of the electricity savings over the period of the claim, which are then valued at the appropriate distribution rate depending on the timing (year) of the savings and to which rate class they belonged.

The savings themselves are the product of an energy program evaluation process, often referred to as Evaluation, Measurement and Verification (EM&V). Fortunately, in the case of this claim, all savings estimates are for OPA programs and are provided by the OPA.

These savings estimates include persistence—the installation of energy conservation measures whose savings that last past the initial year that they are installed. A four-year program that installed 10 widgets per year with a savings of 1,000 kWh each would result in the following savings profile if the widgets lasted 4 or more years (which is common):

**Example Savings Profile Showing Effect of Persistence**

Year	In-Year Savings (kWh)	Cumulative Savings (kWh)
1	10,000	10,000

2	20,000	30,000
3	30,000	60,000
4	40,000	100,000

1  
2 Savings from CDM programs typically follow a pattern similar to the one illustrated in the  
3 table above. Energy program evaluations determine the energy and demand savings  
4 estimates to a reasonable degree of accuracy and also determine the persistence including  
5 patterns, or effective useful life (EUL) of new measures being installed and the remaining  
6 useful life (RUL) of measures being replaced. It is assumed that the tables provided to each  
7 LDC by the OPA contain accurate interpretations and transcriptions of the results from  
8 those evaluations (available on the OPA Website).

9  
10 There are “gross” savings and “net” savings for energy efficiency programs. OPA  
11 documentation details the differences between these two, and both are provided to LDC’s  
12 by the OPA, but for the purposes of this LRAM claim only “net” savings are utilized. Net  
13 savings are determined to be those savings that would not have occurred unless the energy  
14 efficiency program was running. They are not natural conservation or savings that  
15 someone could claim would have occurred anyway. They do not include savings from “free  
16 riders.”

17  
18 Some energy efficiency programs are operated at a province-wide scale. These include  
19 some behavioural-based programs and some residential/consumer-orientated initiatives  
20 like discount coupons. In certain of these cases, savings are apportioned to LDC’s by the  
21 OPA rather than an attempt made to track individual transactions (which is sometimes  
22 impossible).

23  
24 The 2011 and 2012 program savings claimed by EPLC are the net energy and demand  
25 savings that can be attributed to the programs and initiatives that operated in EPLC’s  
26 territory during the 2011 and 2012 period as apportioned to Essex Powerlines Corporation  
27 by the OPA according to its established formulae.

# Assumptions

---

This report for EPLC was created with the following assumptions that are often peculiar to the 2011 - 2012 periods:

- “Consumer Program” classified as the Residential rate class
- “Business Program” classified as General Service <50 kW rate class
- “Industrial Program” classified as General Service >50 kW rate class
- “Home Assistance Program” classified as the Residential rate class
- “Pre-2011 Programs completed in 2011” classified as General Service >50 kW rate class
- “Industrial” and “Pre-2011 Programs” kWh savings were omitted because they are not assignable as a volumetric charge
- “Consumer” “Business” and “Home Assistance Program” kW savings were omitted because they are not assignable as a volumetric charge

For purposes of monetary estimation kWh savings are multiplied by the 2011 and 2012 volumetric distribution rates of the Residential and General Service <50 kW rate classes. kW savings are multiplied by the 2011 and 2012 volumetric distribution rates of the General Service 50 to 2,999 kW rate class. Please reference Appendix 2 and Appendix 3 for EPLC’s 2011 and 2012 schedule of rates and charges for the claim rate classes.

Energy (kWh) savings are assumed to be annual values. Peak Demand (kW) savings have been extended by the number of months (either 5 months for Demand Response programs or 12 months for all other programs).

Persistence of programs are assumed to be one year only for Demand Response programs or continuing into future years for all other programs.

## 2011 and 2012 LRAMVA Recommendation

Elenchus has concluded that Essex Powerlines Corporation can justifiably claim \$109,212 in LRAMVA including carrying cost to April 30, 2014, allocated by rate class as shown in the Table 1 below. Please reference Attachment 1 for the complete calculation.

### 2011 and 2012 LRAMVA

Customer Class	Amount	Interest *	Total
Residential	\$ 31,899	\$ 960	\$ 32,859
General Service Less Than 50 kW	\$ 28,266	\$ 806	\$ 29,071
General Service Greater Than 50 kW	\$ 45,854	\$ 1,428	\$ 47,283
<b>Total</b>	<b>\$ 106,019</b>	<b>\$ 3,194</b>	<b>\$ 109,212</b>

\* Carrying Costs to April 30, 2014

Table 1 2012 LRAMVA

Elenchus has calculated the following rate rider for disposition of the 2011 and 2012 LRAMVA claim as shown in the Table 2 below. This is based on a one year recovery. Billing determinants have been applied based on EPLC's 2010 Cost of Service load forecast.

### 2011 and 2012 LRAMVA Rate Rider Calculation

Effective: May 1, 2014 to April 30, 2015

Rate Class	Total	Billing Determinant	Rate Rider
Residential	\$ 32,859	271,379,498 kWh	\$ 0.0001
General Service Less Than 50 kW	\$ 29,071	72,012,960 kWh	\$ 0.0004
General Service Greater Than 50 kW	\$ 47,283	467,092 kW	\$ 0.1012
<b>Total</b>	<b>\$ 109,212</b>		

Table 2 2012 LRAMVA Rate Rider

## LRAMVA Declaration

---

EPLC may apply for the disposition of the balance in the 2011 and 2012 LRAMVA as part of its 2014 IRM application if EPLC's deems the amount to be significant. Elenchus would confirm this.

In support of its application for lost revenues, and specifically the actual results used in the determination of the LRAMVA balance to be disposed, EPLC must file the following:

- A statement indicating that the EPLC has used the most recent input assumptions available at the time of the program evaluation when calculating its lost revenue amount. Elenchus would confirm this.
- A statement indicating that the distributor has relied on the most recent and appropriate final CDM evaluation report from the OPA in support of its lost revenue calculation and a copy of this report. Elenchus would confirm using the OPA Annual CDM Report 2012 - Final Verified Results attached as Appendix 1 of this report.
- Separate tables for each rate class showing the lost revenue amounts requested by the year they are associated with and the year the lost revenues took place. Elenchus would confirm this as attached in Attachment 1 to this report.
- Lost revenue calculations, determined by calculating the energy savings by customer class and valuing those energy savings using the distributor's Board approved variable distribution charge appropriate to the class. Elenchus would confirm this as attached in Attachment 1 to this report.



- 1       • A statement, and if applicable a table, that indicates if carrying charges are being
- 2       requested on the lost revenue amount. Elenchus would confirm this as attached
- 3       in Attachment 1 to this report.
- 4       • Elenchus confirms EPLC is not including any claims for Board-approved
- 5       programs.



# Work Sited and Referenced

---

1. Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) Issued: April 26, 2012
2. OPA 2012 Annual CDM Report – Final Verified Results on provincial conservation results to Local Distribution Company service territories – issued August 30, 2013
  - Please reference Appendix 1 attached to this report.



Essex Powerlines Corporation 2011 and

Date Prepared: September 25, 2013

Tab 2 of 3

2011 and 2012 LRAMVA Calculation



Essex Powerlines Corporation

Tab: 2  
Schedule: 1

Date Prepared: September 25,

2013

## Attachment 1 of 1

### 2011 and 2012 LRAMVA Calculation

# Input Table One

## 2011 Programs in 2011

### (Net kWh)

Amount		2011
<b>RES</b>		
<b>2011</b>		
Consumer Program		
Appliance Exchange	3,231	
Appliance Retirement	48,406	
Bi-Annual Retailer Event	192,162	
Conservation Instant Coupon Booklet	121,822	
HVAC Incentives	463,694	
Consumer Program Total	829,315	
<b>2011 Total</b>	<b>829,315</b>	
<b>RES Total</b>	<b>829,315</b>	
<b>GSLT50</b>		
<b>2011</b>		
Business Program		
Demand Response 3*	7,344	
Direct Install Lighting	139,935	
Retrofit	337,744	
Business Program Total	485,023	
<b>2011 Total</b>	<b>485,023</b>	
<b>GSLT50 Total</b>	<b>485,023</b>	

## Input Table Two

### 2011 Persistence in 2012 and 2012 Programs (Net kWh)

Amount	2012
<b>RES</b>	
<b>2011</b>	
Consumer Program	
Appliance Exchange	3,231
Appliance Retirement	48,406
Bi-Annual Retailer Event	192,162
Bi-Annual Retailer Event - previous year adjustment	14,277
Conservation Instant Coupon Booklet	121,822
Conservation Instant Coupon Booklet - previous year adjustment	1,802
HVAC Incentives	463,694
HVAC Incentives - previous year adjustment	-70,103
Consumer Program Total	775,291
<b>2011 Total</b>	<b>775,291</b>
<b>2012</b>	
Consumer Program	
Appliance Exchange	4,153
Appliance Retirement	16,070
Bi-Annual Retailer Event	175,123
Conservation Instant Coupon Booklet	9,143
HVAC Incentives	249,324
Consumer Program Total	453,813
Home Assistance Program	
Home Assistance Program	88,006
Home Assistance Program Total	88,006
<b>2012 Total</b>	<b>541,819</b>
<b>RES Total</b>	<b>1,317,110</b>
<b>GSLT50</b>	
<b>2011</b>	
Business Program	
Direct Install Lighting	139,935
Retrofit	337,744
Business Program Total	477,679
<b>2011 Total</b>	<b>477,679</b>
<b>2012</b>	
Business Program	
Demand Response 3*	2,742
Direct Install Lighting	23,662
Energy Audit	25,176
Retrofit	1,594,397
Business Program Total	1,645,977
<b>2012 Total</b>	<b>1,645,977</b>
<b>GSLT50 Total</b>	<b>2,123,656</b>

**Input Table Three**  
**2011 Programs in 2011**  
**(Net kW)**

	2011 Report Amount	Months	Annual Amount
<b>GSGT50</b>			
<b>2011</b>			
Industrial Program			
Demand Response 3*	1,749	5	8,745
Retrofit	93	12	1,116
Industrial Program Total	1,842		9,861
Pre-2011 Programs completed in 2011			
Electricity Retrofit Incentive Program	10	12	120
Pre-2011 Programs completed in 2011 Total	10	12	120
<b>2011 Total</b>	<b>1,852</b>		<b>9,981</b>
<b>GSGT50 Total</b>	<b>1,852</b>		<b>9,981</b>

**Input Table Four**  
**2011 Persistence in 2012 and 2012 Programs**  
**(Net kW)**

	2012		
	Report Amount	Months	Annual Amount
<b>GSGT50</b>			
<b>2011</b>			
Industrial Program			
Retrofit	93	12	1,116
Industrial Program Total	93		1,116
Pre-2011 Programs completed in 2011			
Electricity Retrofit Incentive Program	10	12	120
Pre-2011 Programs completed in 2011 Total	10		120
<b>2011 Total</b>	<b>103</b>		<b>1,236</b>
<b>2012</b>			
Industrial Program			
Demand Response 3*	1,811	5	9,055
Industrial Program Total	1,811		9,055
Pre-2011 Programs completed in 2011			
High Performance New Construction	1	12	12
Pre-2011 Programs completed in 2011 Total	1	12	12
<b>2012 Total</b>	<b>1,812</b>		<b>9,067</b>
<b>GSGT50 Total</b>	<b>1,915</b>		<b>10,303</b>

# Output Table One

## 2011 and 2012 LRAMVA

### 2011 Programs in 2011

	Net kWh	2011 Rate	Amount
RES	829,315	0.0148	\$ 12,274
GSLT 50	485,023	0.0088	\$ 4,268
			<u>\$ 16,542</u>

	Net kW	2011 Rate	Amount
GSGT50	9,981	2.4899	<u>\$ 24,851.69</u>

### 2012 LRAMVA

RES  
\$ 12,274

GSLT 50  
\$ 4,268

GSGT50  
\$ 24,852

\$ 41,394 \$ 12,274 \$ 4,268 \$ 24,852

### 2011 Persistence in 2012 and 2012 Programs

	Net kWh	2012 Rate	Amount
RES	1,317,110	0.0149	\$ 19,625
GSLT 50	2,123,656	0.0113	\$ 23,997
			<u>\$ 43,622</u>

	Net kW	2012 Rate	Amount
GSGT50	10,303	2.0385	<u>\$ 21,002.67</u>

### 2012 LRAMVA

RES  
\$ 19,625

GSLT 50  
\$ 23,997

GSGT50  
\$ 21,003

\$ 64,625 \$ 19,625 \$ 23,997 \$ 21,003

### Total

\$ 106,019 \$ 31,899 \$ 28,266 \$ 45,854



## Output Table Two

### Calculated Carrying Costs to April 30, 2014

Month	OEB Prescribed Annual Rate	Days in Month	Monthly Interest Rate	LRAM LRAMVA			Allocated Carrying Costs		
				Residential	GS LT 50	GS GT 50	Residential	GS LT 50	GS GT 50
Jan-2011	1.47%	31	0.12%	\$ 1,023	\$ 356	\$ 2,071	\$ 1.28	\$ 0.44	\$ 2.59
Feb-2011	1.47%	28	0.11%	\$ 2,046	\$ 711	\$ 4,142	\$ 2.31	\$ 0.80	\$ 4.67
Mar-2011	1.47%	31	0.12%	\$ 3,068	\$ 1,067	\$ 6,213	\$ 3.83	\$ 1.33	\$ 7.76
Apr-2011	1.47%	30	0.12%	\$ 4,091	\$ 1,423	\$ 8,284	\$ 4.94	\$ 1.72	\$ 10.01
May-2011	1.47%	31	0.12%	\$ 5,114	\$ 1,778	\$ 10,355	\$ 6.38	\$ 2.22	\$ 12.93
Jun-2011	1.47%	30	0.12%	\$ 6,137	\$ 2,134	\$ 12,426	\$ 7.41	\$ 2.58	\$ 15.01
Jul-2011	1.47%	31	0.12%	\$ 7,160	\$ 2,490	\$ 14,497	\$ 8.94	\$ 3.11	\$ 18.10
Aug-2011	1.47%	31	0.12%	\$ 8,183	\$ 2,845	\$ 16,568	\$ 10.22	\$ 3.55	\$ 20.68
Sep-2011	1.47%	30	0.12%	\$ 9,205	\$ 3,201	\$ 18,639	\$ 11.12	\$ 3.87	\$ 22.52
Oct-2011	1.47%	31	0.12%	\$ 10,228	\$ 3,557	\$ 20,710	\$ 12.77	\$ 4.44	\$ 25.86
Nov-2011	1.47%	30	0.12%	\$ 11,251	\$ 3,913	\$ 22,781	\$ 13.59	\$ 4.73	\$ 27.52
Dec-2011	1.47%	31	0.12%	\$ 12,274	\$ 4,268	\$ 24,852	\$ 15.32	\$ 5.33	\$ 31.03
Jan-2012	1.47%	31	0.12%	\$ 13,909	\$ 6,268	\$ 26,602	\$ 17.37	\$ 7.83	\$ 33.21
Feb-2012	1.47%	29	0.12%	\$ 15,545	\$ 8,268	\$ 28,352	\$ 18.16	\$ 9.66	\$ 33.11
Mar-2012	1.47%	31	0.12%	\$ 17,180	\$ 10,268	\$ 30,102	\$ 21.45	\$ 12.82	\$ 37.58
Apr-2012	1.47%	30	0.12%	\$ 18,816	\$ 12,267	\$ 31,853	\$ 22.73	\$ 14.82	\$ 38.48
May-2012	1.47%	31	0.12%	\$ 20,451	\$ 14,267	\$ 33,603	\$ 25.53	\$ 17.81	\$ 41.95
Jun-2012	1.47%	30	0.12%	\$ 22,086	\$ 16,267	\$ 35,353	\$ 26.69	\$ 19.65	\$ 42.71
Jul-2012	1.47%	31	0.12%	\$ 23,722	\$ 18,267	\$ 37,103	\$ 29.62	\$ 22.81	\$ 46.32
Aug-2012	1.47%	31	0.12%	\$ 25,357	\$ 20,266	\$ 38,853	\$ 31.66	\$ 25.30	\$ 48.51
Sep-2012	1.47%	30	0.12%	\$ 26,993	\$ 22,266	\$ 40,604	\$ 32.61	\$ 26.90	\$ 49.06
Oct-2012	1.47%	31	0.12%	\$ 28,628	\$ 24,266	\$ 42,354	\$ 35.74	\$ 30.30	\$ 52.88
Nov-2012	1.47%	30	0.12%	\$ 30,263	\$ 26,266	\$ 44,104	\$ 36.56	\$ 31.73	\$ 53.29
Dec-2012	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.83	\$ 35.29	\$ 57.25
Jan-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Feb-2013	1.47%	28	0.11%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 35.87	\$ 31.79	\$ 51.57
Mar-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Apr-2013	1.47%	30	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 38.44	\$ 34.06	\$ 55.25
May-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Jun-2013	1.47%	30	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 38.44	\$ 34.06	\$ 55.25
Jul-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Aug-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Sep-2013	1.47%	30	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 38.44	\$ 34.06	\$ 55.25
Oct-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Nov-2013	1.47%	30	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 38.44	\$ 34.06	\$ 55.25
Dec-2013	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.72	\$ 35.19	\$ 57.09
Jan-2014	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.83	\$ 35.29	\$ 57.25
Feb-2014	1.47%	28	0.11%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 35.97	\$ 31.87	\$ 51.71
Mar-2014	1.47%	31	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 39.83	\$ 35.29	\$ 57.25
Apr-2014	1.47%	30	0.12%	\$ 31,899	\$ 28,266	\$ 45,854	\$ 38.54	\$ 34.15	\$ 55.40
							\$ 959.74	\$ 805.89	\$ 1,428.19

## Output Table Three

### 2011 and 2012 LRAMVA

Customer Class	Amount	Interest *	Total
Residential	\$ 31,899	\$ 960	\$ 32,859
General Service Less Than 50 kW	\$ 28,266	\$ 806	\$ 29,071
General Service Greater Than 50 kW	\$ 45,854	\$ 1,428	\$ 47,283
<b>Total</b>	<b>\$ 106,019</b>	<b>\$ 3,194</b>	<b>\$ 109,212</b>

\* Carrying Costs to April 30, 2014

# 2011 and 2012 LRAMVA Rate Rider Calculation

Effective: May 1, 2014 to April 30, 2015

Rate Class	Total	Billing Determinant	Rate Rider
Residential	\$ 32,859	271,379,498 kWh	\$ 0.0001
General Service Less Than 50 kW	\$ 29,071	72,012,960 kWh	\$ 0.0004
General Service Greater Than 50 kW	\$ 47,283	467,092 kW	\$ 0.1012
<b>Total</b>	<b><u>\$ 109,212</u></b>		



Essex Powerlines Corporation 2011 and

Date Prepared: September 25, 2013

Tab 3 of 3

Appendices



Essex Powerlines Corporation 2011 and

Tab: 3

Schedule: 1

Date Prepared: September 25, 2013

## Appendix 1 of 3

# Appendix 1 - OPA Final Verified 2012 Annual CDM Report



### Message from the Vice President:

The OPA is pleased to provide you with the enclosed Final 2012 Results Report. We have seen a 39% increase in energy savings for our new province-wide 2011-2014 suite of saveONenergy initiatives. Overall progress to targets is moving up with 29% of demand and 65% of energy savings achieved. Many LDCs, both large and small, continue to stay on track to meet or exceed their OEB targets. Conservation programs continue to be a valuable and cost effective resource for customers across the province, over the past two years the program cost to consumers remains within 3 cents per kWh.

Further to programmatic savings, capability building efforts launched in 2011 are yielding healthy enabled savings through Embedded Energy Managers and Audit initiative projects. The strong momentum continues in 2013.

We remain committed to ensuring LDCs are successful in meeting their objectives and our collective efforts to date have improved the current program suite by offering more local program opportunities, implementing a new expedited change management process, and enhancing incentives to make it easier for customers to participate in programs. We invite you to continue to provide your feedback to us and to celebrate our successes as we move forward.

The format of this report was developed in collaboration with the OPA-LDC Reporting and Evaluation Working Group and is designed to help populate LDC annual report templates that will be submitted to the OEB in late September. All results are now considered final for 2012. Any additional 2012 program activity not captured will be reported in the Final 2013 Results Report.

Please continue to monitor saveONenergy E-blasts for any further updates and should you have any other questions or comments please contact [LDC.Support@powerauthority.on.ca](mailto:LDC.Support@powerauthority.on.ca).

We appreciate your ongoing collaboration and cooperation throughout the reporting and evaluation process. We look forward to another successful year.

Sincerely,

Andrew Pride



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<b>1.0 Summary</b>	Provides a "snapshot" of your LDC's OPA-Contracted Province-Wide Program performance to date: progress to target using 2 scenarios, sector breakdown and progress against the LDC community.	4
<b>2.0 LDC-Specific Data</b>	Table formats, section references and table numbers align with the OEB Reporting Template.	5
2.1 LDC - Results	Provides LDC-specific initiative-level results (activity, net and gross peak demand and energy savings, and how each initiative contributes to target).	5
2.2 LDC - Adjustments to Previous Year	Provides LDC specific initiative level true-up results from previous year (activity, net and gross peak demand and energy savings, and how each initiative contributes to target).	6
2.3 LDC - NTGs	Provides LDC-specific initiative-level realization rates and net-to-gross ratios.	7
2.4 LDC - Summary	Provides a portfolio level view of achievement towards your OEB targets to date. Contains space to input LDC-specific progress to milestones set out in your CDM Strategy.	8
<b>3.0 Province-Wide Data</b>	LDC performance in aggregate (province-wide results)	9
3.1 Provincial - Results	Provides province-wide initiative level results (activity, net and gross peak demand and energy savings, and how each initiative contributes to target).	9
3.2 Provincial - True-up	Provides province-wide initiative level true-up results from previous year (activity, net and gross peak demand and energy savings, and how each initiative contributes to target).	10
3.3 Provincial NTGs	Provides provincial realization rates and net-to-gross ratios.	11
3.4 Provincial - Summary	Provides a portfolio level view of provincial achievement towards province-wide OEB targets to date.	12
<b>4.0 Methodology</b>	Provides key equations, notes and an initiative-level breakdown of: how savings are attributed to LDCs, when the savings are considered to 'start' (i.e. what period the savings are attributed to) and how the savings are calculated.	13
<b>5.0 Reference Tables</b>	Provides the sector mapping used for Retrofit and the allocation methodology table used in the consumer program when customer specific information is unavailable.	22
<b>6.0 Glossary</b>	Contains definitions for terms used throughout the report.	26



## OPA-Contracted Province-Wide CDM Programs FINAL 2012 Results

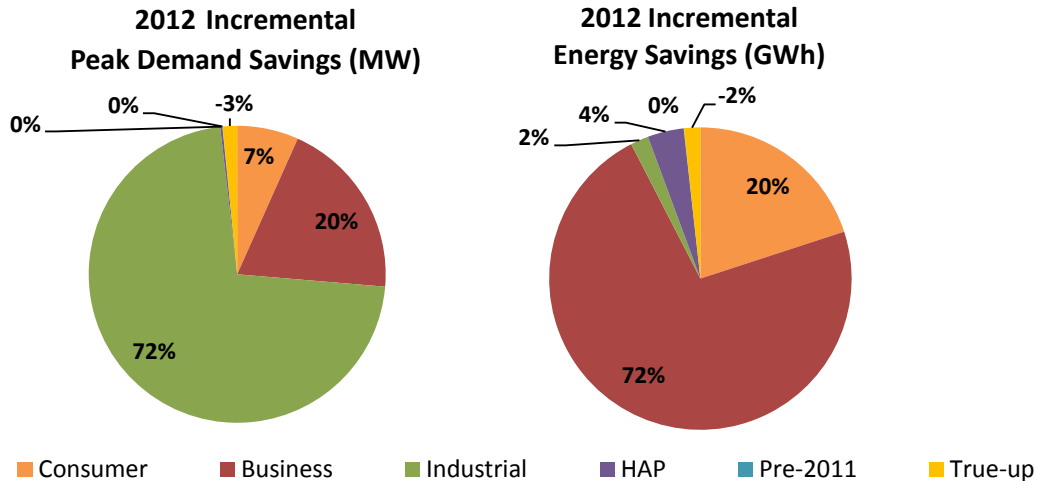
LDC: Essex Powerlines Corporation

FINAL 2012 Progress to Targets	2012 Incremental	Program-to-Date Progress to Target (Scenario 1)	Scenario 1: % of Target Achieved	Scenario 2: % of Target Achieved
Net Annual Peak Demand Savings (MW)	2.4	0.9	12.8%	40.6%
Net Energy Savings (GWh)	2.2	14.6	67.9%	68.4%

Scenario 1 = Assumes that demand resource resources have a persistence of 1 year

Scenario 2 = Assumes that demand response resources remain in your territory until 2014

### Achievement by Sector



### Comparison: Your Achievement vs. LDC Community Achievement (Progress to Target)

The following graphs assume that demand response resources remain in your territory until 2014 (aligns with Scenario 2)

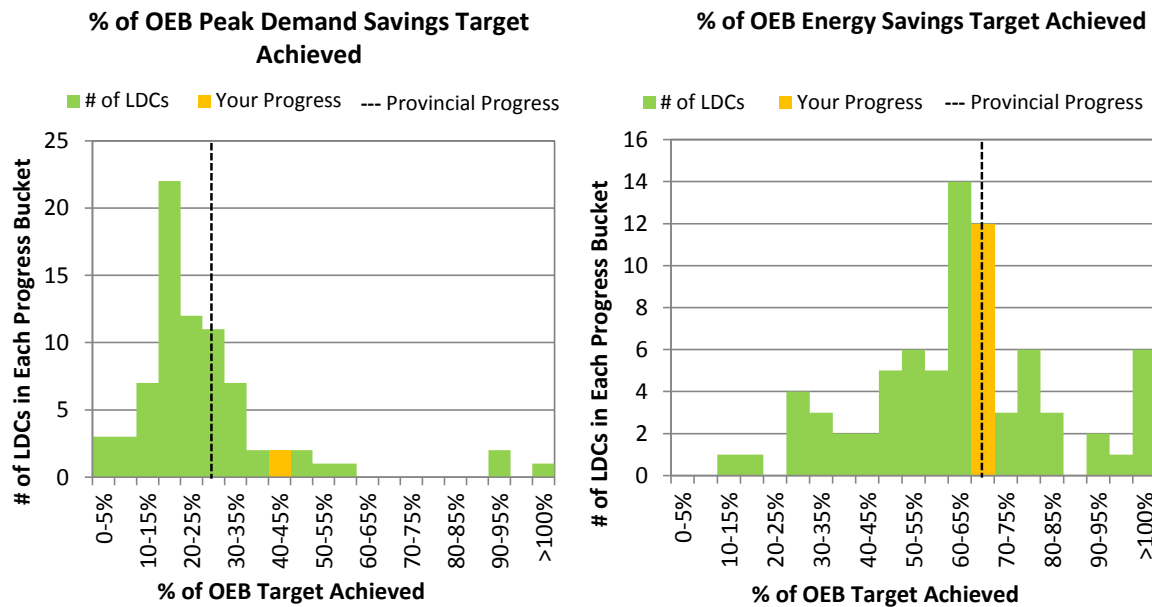


Table 1: **Essex Powerlines Corporation** Initiative and Program Level Savings by Year (Scenario 1)

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
														2014	2014
Consumer Program															
Appliance Retirement	Appliances	118	40			7	2			48,406	16,070			9	241,633
Appliance Exchange	Appliances	29	17			3	2			3,231	4,153			3	23,584
HVAC Incentives	Equipment	1,016	743			264	153			463,694	249,324			417	2,602,748
Conservation Instant Coupon Booklet	Items	3,256	202			8	2			121,822	9,143			9	514,715
Bi-Annual Retailer Event	Items	5,691	6,937			11	10			192,162	175,123			21	1,294,015
Retailer Co-op	Items	0	0			0	0			0	0			0	0
Residential Demand Response (switch/pstat)	Devices	85	0			48	0			0	0			0	0
Residential Demand Response (IHD)	Devices	0	0			0				0					
Residential New Construction	Homes	0	0			0	0			0	0			0	0
Consumer Program Total						340	169			829,315	453,813			459	4,676,694
Business Program															
Retrofit	Projects	10	27			56	295			337,744	1,594,397			343	6,111,172
Direct Install Lighting	Projects	40	7			52	7			139,935	23,662			43	578,708
Building Commissioning	Buildings	0	0			0	0			0	0			0	0
New Construction	Buildings	0	0			0	0			0	0			0	0
Energy Audit	Audits	0	1			0	5			0	25,176			5	75,529
Small Commercial Demand Response	Devices	0	0			0	0			0	0			0	0
Small Commercial Demand Response (IHD)	Devices	0	0			0				0				0	0
Demand Response 3	Facilities	3	3			188	189			7,344	2,742			0	10,086
Business Program Total						296	495			485,023	1,645,977			391	6,775,495
Industrial Program															
Process & System Upgrades	Projects	0	0			0	0			0	0			0	0
Monitoring & Targeting	Projects	0	0			0	0			0	0			0	0
Energy Manager	Projects	0	0			0	0			0	0			0	0
Retrofit	Projects	4				93				688,860				93	2,755,441
Demand Response 3	Facilities	4	4			1,749	1,811			102,648	43,656			0	146,305
Industrial Program Total						1,841	1,811			791,509	43,656			93	2,901,745
Home Assistance Program															
Home Assistance Program	Homes	0	149			0	6			0	88,006			6	264,017
Home Assistance Program Total						0	6			0	88,006			6	264,017
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	7	0			10	0			56,015	0			10	224,061
High Performance New Construction	Projects	0	0			0	1			1,239	716			1	7,102
Toronto Comprehensive	Projects	0	0			0	0			0	0			0	0
Multifamily Energy Efficiency Rebates	Projects	0	0			0	0			0	0			0	0
LDC Custom Programs	Projects	0	0			0	0			0	0			0	0
Pre-2011 Programs completed in 2011 Total						10	1			57,254	716			11	231,163
Other															
Program Enabled Savings	Projects	0	0			0	0			0	0			0	0
Time-of-Use Savings	Homes														
Other Total							0				0			0	0
Adjustments to Previous Year's Verified Results							-39				-54,023			-39	-216,093
Energy Efficiency Total						503	482			2,053,107	2,185,769			959	14,692,723
Demand Response Total (Scenario 1)						1,984	2,000			109,992	46,398			0	156,391
OPA-Contracted LDC Portfolio Total (inc. Adjustments)						2,487	2,443			2,163,100	2,178,144			920	14,633,021
Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.		Due to the limited timeframe of data, which didn't include the summer months, 2012 IHD results have been deemed inconclusive. The IHD line item on the 2012 annual report will be left blank. Once a full year of data is available (2013 evaluation), and the savings are quantified, 2012 results will be updated to reflect the quantified savings.								Full OEB Target:				7,190	21,540,000
										% of Full OEB Target Achieved to Date (Scenario 1):				12.8%	67.9%

Table 2: Adjustments to **Essex Powerlines Corporation** Verified Results due to Errors or Omissions (Scenario 1)

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
														2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
		2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014	2014
Consumer Program															
Appliance Retirement	Appliances	0				0				0				0	0
Appliance Exchange	Appliances	0				0				0				0	0
HVAC Incentives	Equipment	-160				-40				-70,103				-40	-280,411
Conservation Instant Coupon Booklet	Items	54				0				1,802				0	7,210
Bi-Annual Retailer Event	Items	535				1				14,277				1	57,108
Retailer Co-op	Items	0				0				0				0	0
Residential Demand Response (switch/pstat)*	Devices	0				0				0				0	0
Residential Demand Response (IHD)	Devices	0				0				0				0	0
Residential New Construction	Homes	0				0				0				0	0
Consumer Program Total						-39				-54,023				-39	-216,093
Business Program															
Retrofit	Projects	0				0				0				0	0
Direct Install Lighting	Projects	0				0				0				0	0
Building Commissioning	Buildings	0				0				0				0	0
New Construction	Buildings	0				0				0				0	0
Energy Audit	Audits	0				0				0				0	0
Small Commercial Demand Response (switch/pstat)*	Devices	0				0				0				0	0
Small Commercial Demand Response (IHD)	Devices	0				0				0				0	0
Demand Response 3*	Facilities	0				0				0				0	0
Business Program Total						0				0				0	0
Industrial Program															
Process & System Upgrades	Projects	0				0				0				0	0
Monitoring & Targeting	Projects	0				0				0				0	0
Energy Manager	Projects	0				0				0				0	0
Retrofit	Projects	0				0				0				0	0
Demand Response 3*	Facilities	0				0				0				0	0
Industrial Program Total						0				0				0	0
Home Assistance Program															
Home Assistance Program	Homes	0				0				0				0	0
Home Assistance Program Total						0				0				0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	0				0				0				0	0
High Performance New Construction	Projects	0				0				0				0	0
Toronto Comprehensive	Projects	0				0				0				0	0
Multifamily Energy Efficiency Rebates	Projects	0				0				0				0	0
LDC Custom Programs	Projects	0				0				0				0	0
Pre-2011 Programs completed in 2011 Total						0				0				0	0
Other															
Program Enabled Savings	Projects	0				0				0				0	0
Time-of-Use Savings	Homes														
Other Total						0				0				0	0
Adjustments to Previous Year's Verified Results						-39				-54,023				-39	-216,093

\* Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

**Table 3: Essex Powerlines Corporation Realization Rate & NTG**

Initiative	Peak Demand Savings								Energy Savings							
	Realization Rate				Net-to-Gross Ratio				Realization Rate				Net-to-Gross Ratio			
	2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014
<b>Consumer Program</b>																
Appliance Retirement		1.00				0.47				1.00				0.47		
Appliance Exchange		1.00				0.52				1.00				0.52		
HVAC Incentives		1.00				0.50				1.00				0.49		
Conservation Instant Coupon Booklet		1.00				1.00				1.00				1.05		
Bi-Annual Retailer Event		1.00				0.91				1.00				0.92		
Retailer Co-op		n/a				n/a				n/a				n/a		
Residential Demand Response (switch/pstat)*		n/a				n/a				n/a				n/a		
Residential Demand Response (IHD)		n/a				n/a				n/a				n/a		
Residential New Construction		n/a				n/a				n/a				n/a		
<b>Business Program</b>																
Retrofit		1.00				0.79				1.22				0.80		
Direct Install Lighting		0.68				0.94				0.85				0.94		
Building Commissioning		n/a				n/a				n/a				n/a		
New Construction		n/a				n/a				n/a				n/a		
Energy Audit		n/a				n/a				n/a				n/a		
Small Commercial Demand Response (switch/pstat)*		n/a				n/a				n/a				n/a		
Small Commercial Demand Response (IHD)		n/a				n/a				n/a				n/a		
Demand Response 3*		n/a				n/a				n/a				n/a		
<b>Industrial Program</b>																
Process & System Upgrades		n/a				n/a				n/a				n/a		
Monitoring & Targeting		n/a				n/a				n/a				n/a		
Energy Manager		n/a				n/a				n/a				n/a		
Retrofit																
Demand Response 3*		n/a				n/a				n/a				n/a		
<b>Home Assistance Program</b>																
Home Assistance Program		0.40				1.00				0.44				1.00		
<b>Pre-2011 Programs completed in 2011</b>																
Electricity Retrofit Incentive Program		n/a				n/a				n/a				n/a		
High Performance New Construction		1.00				0.50				1.00				0.50		
Toronto Comprehensive		n/a				n/a				n/a				n/a		
Multifamily Energy Efficiency Rebates		n/a				n/a				n/a				n/a		
LDC Custom Programs		n/a				n/a				n/a				n/a		
<b>Other</b>																
Program Enabled Savings		n/a				n/a				n/a				n/a		
Time-of-Use Savings		n/a				n/a				n/a				n/a		

## Progress Towards CDM Targets

Results are attributed to target using current OPA reporting policies. Energy efficiency resources persist for the duration of the effective useful life. Any upcoming code changes are taken into account. Demand response resources persist for 1 year. Please see methodology tab for more detailed information.

**Table 4: Net Peak Demand Savings at the End User Level (MW)**

Implementation Period	Annual			
	2011	2012	2013	2014
2011 - Verified	2.5	0.5	0.5	0.5
2012 - Verified		2.4	0.4	0.4
2013				
2014				
Verified Net Annual Peak Demand Savings Persisting in 2014:				0.9
Essex Powerlines Corporation 2014 Annual CDM Capacity Target				7.2
Verified Portion of Peak Demand Savings Target Achieved in 2014(%):				12.8%

**Table 5: Net Energy Savings at the End User Level (GWh)**

Implementation Period	Annual				Cumulative
	2011	2012	2013	2014	2011-2014
2011 - Verified	2.2	2.1	2.1	2.0	8.3
2012 - Verified		2.2	2.1	2.1	6.4
2013					
2014					
Verified Net Cumulative Energy Savings 2011-2014:					14.6
Essex Powerlines Corporation 2011-2014 Annual CDM Energy Target					21.5
Verified Portion of Cumulative Energy Target Achieved (%):					67.9%

\*2011 energy adjustments included in cumulative energy savings.

**Table 6: Province-Wide Initiatives and Program Level Savings by Year**

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW)	2011-2014 Net Cumulative Energy Savings (kWh)
														2014	2014
Consumer Program															
Appliance Retirement	Appliances	56,110	34,146			3,299	2,011			23,005,812	13,424,518			5,171	132,176,857
Appliance Exchange	Appliances	3,688	3,836			371	556			450,187	974,621			689	4,512,525
HVAC Incentives	Equipment	111,587	85,221			32,037	19,060			59,437,670	32,841,283			51,097	336,274,530
Conservation Instant Coupon Booklet	Items	559,462	30,891			1,344	230			21,211,537	1,398,202			1,575	89,040,754
Bi-Annual Retailer Event	Items	870,332	1,060,901			1,681	1,480			29,387,468	26,781,674			3,161	197,894,897
Retailer Co-op	Items	152	0			0	0			2,652	0			0	10,607
Residential Demand Response (switch/pstat)*	Devices	19,550	98,388			10,947	49,038			24,870	359,408			0	384,279
Residential Demand Response (IHD)	Devices	0	49,689			0				0					
Residential New Construction	Homes	7	19			0	2			743	17,152			2	54,430
Consumer Program Total						49,681	72,377			133,520,941	75,796,859			61,696	760,348,879
Business Program															
Retrofit	Projects	2,516	5,605			24,467	61,147			136,002,258	314,922,468			84,018	1,480,647,459
Direct Install Lighting	Projects	20,297	18,494			23,724	15,284			61,076,701	57,345,798			31,181	391,072,869
Building Commissioning	Buildings	0	0			0	0			0	0			0	0
New Construction	Buildings	10	69			123	764			411,717	1,814,721			888	7,091,031
Energy Audit	Audits	103	280			0	1,450			0	7,049,351			1,450	21,148,054
Small Commercial Demand Response	Devices	132	294			84	187			157	1,068			0	1,224
Small Commercial Demand Response (IHD)	Devices	0	0			0				0				0	0
Demand Response 3*	Facilities	145	151			16,218	19,389			633,421	281,823			0	915,244
Business Program Total						64,617	98,221			198,124,253	381,415,230			117,535	1,900,875,881
Industrial Program															
Process & System Upgrades	Projects	0	0			0	0			0	0			0	0
Monitoring & Targeting	Projects	0	0			0	0			0	0			0	0
Energy Manager	Projects	0	39			0	1,086			0	7,372,108			1,086	22,116,324
Retrofit	Projects	433				4,615				28,866,840				4,613	115,462,282
Demand Response 3*	Facilities	124	185			52,484	74,056			3,080,737	1,784,712			0	4,865,449
Industrial Program Total						57,098	75,141			31,947,577	9,156,820			5,699	142,444,054
Home Assistance Program															
Home Assistance Program	Homes	46	5,033			2	566			39,283	5,442,232			569	16,483,831
Home Assistance Program Total						2	566			39,283	5,442,232			569	16,483,831
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	2,016	0			21,662	0			121,138,219	0			21,662	484,552,876
High Performance New Construction	Projects	145	69			5,098	3,251			26,185,591	11,901,944			8,349	140,448,197
Toronto Comprehensive	Projects	577	0			15,805	0			86,964,886	0			15,805	347,859,545
Multifamily Energy Efficiency Rebates	Projects	110	0			1,981	0			7,595,683	0			1,981	30,382,733
LDC Custom Programs	Projects	8	0			399	0			1,367,170	0			399	5,468,679
Pre-2011 Programs completed in 2011 Total						44,945	3,251			243,251,550	11,901,944			48,195	1,008,712,030
Other															
Program Enabled Savings	Projects	0	16			0	2,304			0	1,188,362			2,304	3,565,086
Time-of-Use Savings	Homes														
Other Total							2,304				1,188,362			2,304	3,565,086
Adjustments to Previous Year's Verified Results							1,406				18,689,081			1,156	73,918,598
Energy Efficiency Total						136,610	109,191			603,144,419	482,474,435			235,998	3,826,263,564
Demand Response Total (Scenario 1)						79,733	142,670			3,739,185	2,427,011			0	6,166,196
OPA-Contracted LDC Portfolio Total (inc. Adjustments)						216,343	253,267			606,883,604	503,590,526			237,154	3,906,348,358
* Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.		Due to the limited timeframe of data, which didn't include the summer months, 2012 IHD results have been deemed inconclusive. The IHD line item on the 2012 annual report will be left blank. Once a full year of data is available (2013 evaluation), and the savings are quantified, 2012 results will be updated to reflect the quantified savings.								Full OEB Target:				1,330,000	6,000,000,000
										% of Full OEB Target Achieved to Date (Scenario 1):				17.8%	65.1%

**Table 7: Adjustments to Province-Wide Verified Results due to Errors & Omissions (Scenario 1)**

Initiative	Unit	Incremental Activity (new program activity occurring within the specified reporting period)				Net Incremental Peak Demand Savings (kW) (new peak demand savings from activity within the specified reporting period)				Net Incremental Energy Savings (kWh) (new energy savings from activity within the specified reporting period)				Program-to-Date Verified Progress to Target (excludes DR)	
		2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2014 Net Annual Peak Demand Savings (kW) 2014	2011-2014 Net Cumulative Energy Savings (kWh) 2014
Consumer Program															
Appliance Retirement	Appliances	0				0				0				0	0
Appliance Exchange	Appliances	0				0				0				0	0
HVAC Incentives	Equipment	-18,866				-5,278				-9,721,817				-5,278	-38,887,267
Conservation Instant Coupon Booklet	Items	8,216				16				275,655				16	1,102,621
Bi-Annual Retailer Event	Items	81,817				108				2,183,391				108	8,733,563
Retailer Co-op	Items	0				0				0				0	0
Residential Demand Response (switch/pstat)*	Devices	0				0				0				0	0
Residential Demand Response (IHD)	Devices	0				0				0				0	0
Residential New Construction	Homes	19				1				13,767				1	55,069
Consumer Program Total						-5,153				-7,249,004				-5,153	-28,996,015
Business Program															
Retrofit	Projects	303				3,204				16,216,165				3,083	64,398,674
Direct Install Lighting	Projects	444				501				1,250,388				372	4,624,945
Building Commissioning	Buildings	0				0				0				0	0
New Construction	Buildings	12				828				3,520,620				828	14,082,482
Energy Audit	Audits	93				481				2,341,392				481	9,365,567
Small Commercial Demand Response (switch/pstat)*	Devices	0				0				0				0	0
Small Commercial Demand Response (IHD)	Devices	0				0				0				0	0
Demand Response 3*	Facilities	0				0				0				0	0
Business Program Total						5,014				23,328,565				4,764	92,471,668
Industrial Program															
Process & System Upgrades	Projects	0				0				0				0	0
Monitoring & Targeting	Projects	0				0				0				0	0
Energy Manager	Projects	0				0				0				0	0
Retrofit	Projects	0				0				0				0	0
Demand Response 3*	Facilities	0				0				0				0	0
Industrial Program Total						0				0				0	0
Home Assistance Program															
Home Assistance Program	Homes	0				0				0				0	0
Home Assistance Program Total						0				0				0	0
Pre-2011 Programs completed in 2011															
Electricity Retrofit Incentive Program	Projects	12				138				545,536				138	2,182,145
High Performance New Construction	Projects	34				1,407				2,065,200				1,407	8,260,800
Toronto Comprehensive	Projects	0				0				0				0	0
Multifamily Energy Efficiency Rebates	Projects	0				0				0				0	0
LDC Custom Programs	Projects	0				0				0				0	0
Pre-2011 Programs completed in 2011 Total						1,545				2,610,736				1,545	10,442,945
Other															
Program Enabled Savings	Projects	0				0				0				0	0
Time-of-Use Savings	Homes														
Other Total						0				0				0	0
Adjustments to Previous Year's Verified Results						1,406				18,690,297				1,156	73,918,598

\* Activity & savings for Demand Response resources for each year and quarter represent the savings from all active facilities or devices contracted since January 1, 2011.

**Table 8: Province-Wide Realization Rate & NTG**

Initiative	Peak Demand Savings								Energy Savings							
	Realization Rate				Net-to-Gross Ratio				Realization Rate				Net-to-Gross Ratio			
	2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014	2011	2012	2013	2014
<b>Consumer Program</b>																
Appliance Retirement		1.00				0.46				1.00				0.47		
Appliance Exchange		1.00				0.52				1.00				0.52		
HVAC Incentives		1.00				0.50				1.00				0.49		
Conservation Instant Coupon Booklet		1.00				1.00				1.00				1.05		
Bi-Annual Retailer Event		1.00				0.91				1.00				0.92		
Retailer Co-op		n/a				n/a				n/a				n/a		
Residential Demand Response (switch/pstat)*		n/a				n/a				n/a				n/a		
Residential Demand Response (IHD)		n/a				n/a				n/a				n/a		
Residential New Construction		3.65				0.49				7.17				0.49		
<b>Business Program</b>																
Retrofit		0.93				0.75				1.05				0.76		
Direct Install Lighting		0.69				0.94				0.85				0.94		
Building Commissioning		n/a				n/a				n/a				n/a		
New Construction		0.98				0.49				0.99				0.49		
Energy Audit		n/a				n/a				n/a				n/a		
Small Commercial Demand Response (switch/pstat)*		n/a				n/a				n/a				n/a		
Small Commercial Demand Response (IHD)		n/a				n/a				n/a				n/a		
Demand Response 3*		n/a				n/a				n/a				n/a		
<b>Industrial Program</b>																
Process & System Upgrades		n/a				n/a				n/a				n/a		
Monitoring & Targeting		n/a				n/a				n/a				n/a		
Energy Manager		1.16				0.90				1.16				0.90		
Retrofit																
Demand Response 3*		n/a				n/a				n/a				n/a		
<b>Home Assistance Program</b>																
Home Assistance Program		0.32				1.00				0.99				1.00		
<b>Pre-2011 Programs completed in 2011</b>																
Electricity Retrofit Incentive Program		n/a				n/a				n/a				n/a		
High Performance New Construction		1.00				0.50				1.00				0.50		
Toronto Comprehensive		n/a				n/a				n/a				n/a		
Multifamily Energy Efficiency Rebates		n/a				n/a				n/a				n/a		
LDC Custom Programs		n/a				n/a				n/a				n/a		
<b>Other</b>																
Program Enabled Savings		1.06				1.00				2.26				1.00		
Time-of-Use Savings		n/a				n/a				n/a				n/a		



## Summary - Provincial Progress

**Table 9: Province-Wide Net Peak Demand Savings at the End User Level (MW)**

Implementation Period	Annual			
	2011	2012	2013	2014
2011	216.3	136.6	135.8	129.0
2012		253.3	109.8	108.2
2013				
2014				
Verified Net Annual Peak Demand Savings in 2014:				237.2
2014 Annual CDM Capacity Target				1,330
Verified Peak Demand Savings Target Achieved - 2011 (%):				17.8%

**Table 10: Province-Wide Net Energy Savings at the End-User Level (GWh)**

Implementation Period	Annual				Cumulative
	2011	2012	2013	2014	2011-2014
2011	606.9	603.0	601.0	582.3	2,393
2012		503.6	498.4	492.6	1,513
2013					
2014					
Verified Net Cumulative Energy Savings 2011-2014:					3,906
2011-2014 Cumulative CDM Energy Target:					6,000
Verified Portion of Energy Target Achieved - 2011 (%):					65.1%

\*2011 energy adjustments included in cumulative energy savings.

## METHODOLOGY

All results are at the end-user level (not including transmission and distribution losses)

### EQUATIONS

Prescriptive Measures and Projects	<b>Gross Savings</b> = Activity * Per Unit Assumption <b>Net Savings</b> = Gross Savings * Net-to-Gross Ratio All savings are annualized (i.e. the savings are the same regardless of time of year a project was completed or measure installed)
Engineered and Custom Projects	<b>Gross Savings</b> = Reported Savings * Realization Rate <b>Net Savings</b> = Gross Savings * Net-to-Gross Ratio All savings are annualized (i.e. the savings are the same regardless of time of year a project was completed or measure installed)
Demand Response	<b>Peak Demand: Gross Savings = Net Savings</b> = contracted MW at contributor level * Provincial contracted to ex ante ratio <b>Energy: Gross Savings = Net Savings</b> = provincial ex post energy savings * LDC proportion of total provincial contracted MW All savings are annualized (i.e. the savings are the same regardless of the time of year a participant began offering DR)
Adjustments to Previous Year's Verified Results	All errors and omissions from the prior years Final Annual Results report will be adjusted within this report. Any errors and omissions with regards to projects counts, data lag, and calculations etc., will be made within this report. Considers the cumulative effect of energy savings.

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
<b>Consumer Program</b>			
Appliance Retirement	Includes both retail and home pickup stream; Retail stream allocated based on average of 2008 & 2009 residential throughput; Home pickup stream directly attributed by postal code or customer selection	Savings are considered to begin in the year the appliance is picked up.	<b>Peak demand and energy savings</b> are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-ridership and spillover (net) at the measure level.
Appliance Exchange	When postal code information is provided by customer, results are directly attributed to the LDC. When postal code is not available, results allocated based on average of 2008 & 2009 residential throughput	Savings are considered to begin in the year that the exchange event occurred	
HVAC Incentives	Results directly attributed to LDC based on customer postal code	Savings are considered to begin in the year that the installation occurred	

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Conservation Instant Coupon Booklet	LDC-coded coupons directly attributed to LDC; Otherwise results are allocated based on average of 2008 & 2009 residential throughput	Savings are considered to begin in the year in which the coupon was redeemed.	<p><b>Peak demand and energy savings</b> are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-ridership and spillover (net) at the measure level.</p>
Bi-Annual Retailer Event	Results are allocated based on average of 2008 & 2009 residential throughput	Savings are considered to begin in the year in which the event occurs.	
Retailer Co-op	When postal code information is provided by the customer, results are directly attributed. If postal code information is not available, results are allocated based on average of 2008 & 2009 residential throughput.	Savings are considered to begin in the year of the home visit and installation date.	<p><b>Peak demand and energy savings</b> are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-ridership and spillover (net) at the measure level.</p>
Residential Demand Response	Results are directly attributed to LDC based on data provided to OPA through project completion reports and continuing participant lists	Savings are considered to begin in the year the device was installed and/or when a customer signed a <i>peaksaver</i> PLUS™ participant agreement.	<p><b>Peak demand savings</b> are based on an ex ante estimate assuming a 1 in 10 weather year and represents the "insurance value" of the initiative. <b>Energy savings</b> are based on an ex post estimate which reflects the savings that occurred as a result of activations in the year and accounts for any "snapback" in energy consumption experienced after the event. Savings are assumed to <b>persist</b> for only 1 year, reflecting that savings will only occur if the resource is activated.</p>

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Residential New Construction	Results are directly attributed to LDC based on LDC identified in application in the saveONenergy CRM system; Initiative was not evaluated in 2011, reported results are presented with forecast assumptions as per the business case.	Savings are considered to begin in the year of the project completion date.	<b>Peak demand and energy savings</b> are determined using the verified measure level per unit assumption multiplied by the uptake in the market (gross) taking into account net-to-gross factors such as free-ridership and spillover (net) at the measure level.
<b>Business Program</b>			
Efficiency: Equipment Replacement	Results are directly attributed to LDC based on LDC identified at the facility level in the saveONenergy CRM; Projects in the Application Status: "Post-Stage Submission" are included (excluding "Payment denied by LDC"); Please see "Reference Tables" tab for Building type to Sector mapping	Savings are considered to begin in the year of the actual project completion date on the iCON CRM system.	<b>Peak demand and energy savings</b> are determined by the total savings for a given project as reported in the iCON CRM system (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net). Both realization rate and net-to-gross ratios can differ for energy and demand savings and depend on the mix of projects within an LDC territory (i.e. lighting or non-lighting project, engineered/custom/prescriptive track).
<b>Additional Note:</b> project counts were derived by filtering out "Application Status" = "Post-Project Submission - Payment denied by LDC" and only including projects with an "Actual Project Completion Date" in 2012 and pulling both the "Application Name" field followed by the "Building Address 1" field from the Post Stage Retrofit Report and finally performing a count of the Building Addresses.			

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Direct Installed Lighting	Results are directly attributed to LDC based on the LDC specified on the work order	Savings are considered to begin in the year of the actual project completion date.	<b>Peak demand and energy savings</b> are determined using the verified measure level per unit assumptions multiplied by the uptake of each measure accounting for the realization rate for both peak demand and energy to reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings take into account net-to-gross factors such as free-ridership and spillover for both peak demand and energy savings at the program level (net).
Existing Building Commissioning Incentive	Results are directly attributed to LDC based on LDC identified in the application; Initiative was not evaluated, no completed projects in 2011 or 2012.	Savings are considered to begin in the year of the actual project completion date.	<b>Peak demand and energy savings</b> are determined by the total savings for a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net).
New Construction and Major Renovation Incentive	Results are directly attributed to LDC based on LDC identified in the application.	Savings are considered to begin in the year of the actual project completion date.	
Energy Audit	Projects are directly attributed to LDC based on LDC identified in the application	Savings are considered to begin in the year of the audit date.	<b>Peak demand and energy savings</b> are determined by the total savings resulting from an audit as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net).

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Commercial Demand Response (part of the Residential program schedule)	Results are directly attributed to LDC based on data provided to OPA through project completion reports and continuing participant lists	Savings are considered to begin in the year the device was installed and/or when a customer signed a <b>peaksaver</b> PLUS™ participant agreement.	<b>Peak demand savings</b> are based on an ex ante estimate assuming a 1 in 10 weather year and represents the "insurance value" of the initiative. <b>Energy savings</b> are based on an ex post estimate which reflects the savings that occurred as a result of activations in the year. Savings are assumed to <b>persist</b> for only 1 year, reflecting that savings will only occur if the resource is activated.
Demand Response 3 (part of the Industrial program schedule)	Results are attributed to LDCs based on the total contracted megawatts at the contributor level as of December 31st, applying the provincial ex ante to contracted ratio (ex ante estimate/contracted megawatts); Ex post energy savings are attributed to the LDC based on their proportion of the total contracted megawatts at the contributor level.	Savings are considered to begin in the year in which the contributor signed up to participate in demand response.	<b>Peak demand savings</b> are ex ante estimates based on the load reduction capability that can be expected for the purposes of planning. The ex ante estimates factor in both scheduled non-performances (i.e. maintenance) and historical performance. <b>Energy savings</b> are based on an ex post estimate which reflects the savings that actually occurred as a results of activations in the year. Savings are assumed to persist for 1 year, reflecting that savings will not occur if the resource is not activated and additional costs are incurred to activate the resource.
<b>Industrial Program</b>			
Process & System Upgrades	Results are directly attributed to LDC based on LDC identified in application in the saveONenergy CRM system; Initiative was not evaluated, no completed projects in 2011 or 2012.	Savings are considered to begin in the year in which the incentive project was completed.	<b>Peak demand and energy savings</b> are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net).

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Monitoring & Targeting	Results are directly attributed to LDC based on LDC identified in the application; Initiative was not evaluated, no completed projects in 2011 or 2012.	Savings are considered to begin in the year in which the incentive project was completed.	<b>Peak demand and energy savings</b> are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net).
Energy Manager	Results are directly attributed to LDC based on LDC identified in the application; No completed projects in 2011 or 2012.	Savings are considered to begin in the year in which the project was completed by the energy manager. If no date is specified the savings will begin the year of the Quarterly Report submitted by the energy manager.	<b>Peak demand and energy savings</b> are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net).

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Efficiency: Equipment Replacement Incentive (part of the C&I program schedule)	Results are directly attributed to LDC based on LDC identified at the facility level in the saveONenergy CRM; Projects in the Application Status: "Post-Stage Submission" are included (excluding "Payment denied by LDC"); Please see "Reference Tables" tab for Building type to Sector mapping	Savings are considered to begin in the year of the actual project completion date on the iCON CRM system.	<b>Peak demand and energy savings</b> are determined by the total savings for a given project as reported in the iCON CRM system (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net). Both realization rate and net-to-gross ratios can differ for energy and demand savings and depend on the mix of projects within an LDC territory (i.e. lighting or non-lighting project, engineered/custom/prescriptive track).
Demand Response 3	Results are attributed to LDCs based on the total contracted megawatts at the contributor level as of December 31st, applying the provincial ex ante to contracted ratio (ex ante estimate/contracted megawatts); Ex post energy savings are attributed to the LDC based on their proportion of the total contracted megawatts at the contributor level.	Savings are considered to begin in the year in which the contributor signed up to participate in demand response.	<b>Peak demand savings</b> are ex ante estimates based on the load reduction capability that can be expected for the purposes of planning. The ex ante estimates factor in both scheduled non-performances (i.e. maintenance) and historical performance. <b>Energy savings</b> are based on an ex post estimate which reflects the savings that actually occurred as a results of activations in the year. Savings are assumed to persist for 1 year, reflecting that savings will not occur if the resource is not activated and additional costs are incurred to activate the resource.
Home Assistance Program			



Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Home Assistance Program	Results are directly attributed to LDC based on LDC identified in the application.	Savings are considered to begin in the year in which the measures were installed.	<b>Peak demand and energy savings</b> are determined using the measure level per unit assumption multiplied by the uptake of each measure (gross) taking into account net-to-gross factors such as free-ridership and spillover (net) at the measure level.
Pre-2011 Programs completed in 2011			
Electricity Retrofit Incentive Program	Results are directly attributed to LDC based on LDC identified in the application; Initiative was not evaluated in 2011 or 2012, assumptions as per 2010 evaluation	Savings are considered to begin in the year in which a project was completed.	<b>Peak demand and energy savings</b> are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net). <b>If energy savings are not available</b> , an estimate is made based on the kWh to kW ratio in the provincial results from the 2010 evaluated results ( <a href="http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports">http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports</a> ).
High Performance New Construction	Results are directly attributed to LDC based on customer data provided to the OPA from Enbridge; Initiative was not evaluated in 2011 or 2012, assumptions as per 2010 evaluation	Savings are considered to begin in the year in which a project was completed.	
Toronto Comprehensive	Program run exclusively in Toronto Hydro-Electric System Limited service territory; Initiative was not evaluated in 2011 or 2012, assumptions as per 2010 evaluation		

Initiative	Attributing Savings to LDCs	Savings 'start' Date	Calculating Resource Savings
Multifamily Energy Efficiency Rebates	Results are directly attributed to LDC based on LDC identified in the application; Initiative was not evaluated in 2011 or 2012, assumptions as per 2010 evaluation	Savings are considered to begin in the year in which a project was completed.	<p><b>Peak demand and energy savings</b> are determined by the total savings from a given project as reported (reported). A realization rate is applied to the reported savings to ensure that these savings align with EM&amp;V protocols and reflect the savings that were actually realized (i.e. how many light bulbs were actually installed vs. what was reported) (gross). Net savings takes into account net-to-gross factors such as free-ridership and spillover (net). <b>If energy savings are not available</b>, an estimate is made based on the kWh to kW ratio in the provincial results from the 2010 evaluated results (<a href="http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports">http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports</a>).</p>
Data Centre Incentive Program	Program run exclusively in PowerStream Inc. service territory; Initiative was not evaluated in 2011, assumptions as per 2009 evaluation		
EnWin Green Suites	Program run exclusively in ENWIN Utilities Ltd. service territory; Initiative was not evaluated in 2011 or 2012, assumptions as per 2010 evaluation		

### ERII Sector (C&I vs. Industrial Mapping)

Building Type	Sector
Agribusiness - Cattle Farm	C&I
Agribusiness - Dairy Farm	C&I
Agribusiness - Greenhouse	C&I
Agribusiness - Other	C&I
Agribusiness - Other,Mixed-Use - Office/Retail	C&I
Agribusiness - Other,Office,Retail,Warehouse	C&I
Agribusiness - Other,Office,Warehouse	C&I
Agribusiness - Poultry	C&I
Agribusiness - Poultry,Hospitality - Motel	C&I
Agribusiness - Swine	C&I
Convenience Store	C&I
Education - College / Trade School	C&I
Education - College / Trade School,Multi-Residential - Condominium	C&I
Education - College / Trade School,Multi-Residential - Rental Apartment	C&I
Education - College / Trade School,Retail	C&I
Education - Primary School	C&I
Education - Primary School,Education - Secondary School	C&I
Education - Primary School,Multi-Residential - Rental Apartment	C&I
Education - Primary School,Not-for-Profit	C&I
Education - Secondary School	C&I
Education - University	C&I
Education - University,Office	C&I
Hospital/Healthcare - Clinic	C&I
Hospital/Healthcare - Clinic,Hospital/Healthcare - Long-term Care,Hospital/Healthcare - Medical Building	C&I
Hospital/Healthcare - Clinic,Industrial	C&I
Hospital/Healthcare - Clinic,Retail	C&I
Hospital/Healthcare - Long-term Care	C&I
Hospital/Healthcare - Long-term Care,Hospital/Healthcare - Medical Building	C&I
Hospital/Healthcare - Medical Building	C&I
Hospital/Healthcare - Medical Building,Mixed-Use - Office/Retail	C&I
Hospital/Healthcare - Medical Building,Mixed-Use - Office/Retail,Office	C&I
Hospitality - Hotel	C&I
Hospitality - Hotel,Restaurant - Dining	C&I
Hospitality - Motel	C&I
Industrial	Industrial
Mixed-Use - Office/Retail	C&I
Mixed-Use - Office/Retail,Industrial	Industrial
Mixed-Use - Office/Retail,Mixed-Use - Other	C&I
Mixed-Use - Office/Retail,Mixed-Use - Other,Not-for-Profit,Warehouse	C&I
Mixed-Use - Office/Retail,Mixed-Use - Residential/Retail	C&I
Mixed-Use - Office/Retail,Office,Restaurant - Dining,Restaurant - Quick Serve,Retail,Warehouse	C&I

Mixed-Use - Office/Retail,Office,Warehouse	C&I
Mixed-Use - Office/Retail,Retail	C&I
Mixed-Use - Office/Retail,Warehouse	C&I
Mixed-Use - Office/Retail,Warehouse,Industrial	Industrial
Mixed-Use - Other	C&I
Mixed-Use - Other,Industrial	Industrial
Mixed-Use - Other,Not-for-Profit,Office	C&I
Mixed-Use - Other,Office	C&I
Mixed-Use - Other,Other: Please specify	C&I
Mixed-Use - Other,Retail,Warehouse	C&I
Mixed-Use - Other,Warehouse	C&I
Mixed-Use - Residential/Retail	C&I
Mixed-Use - Residential/Retail,Multi-Residential - Condominium	C&I
Mixed-Use - Residential/Retail,Multi-Residential - Rental Apartment	C&I
Mixed-Use - Residential/Retail,Retail	C&I
Multi-Residential - Condominium	C&I
Multi-Residential - Condominium,Multi-Residential - Rental Apartment	C&I
Multi-Residential - Condominium,Other: Please specify	C&I
Multi-Residential - Rental Apartment	C&I
Multi-Residential - Rental Apartment,Multi-Residential - Social Housing Provider,Not-for-Profit	C&I
Multi-Residential - Rental Apartment,Not-for-Profit	C&I
Multi-Residential - Rental Apartment,Warehouse	C&I
Multi-Residential - Social Housing Provider	C&I
Multi-Residential - Social Housing Provider,Industrial	C&I
Multi-Residential - Social Housing Provider,Not-for-Profit	C&I
Not-for-Profit	C&I
Not-for-Profit,Office	C&I
Not-for-Profit,Other: Please specify	C&I
Not-for-Profit,Warehouse	C&I
Office	C&I
Office,Industrial	Industrial
Office,Other: Please specify	C&I
Office,Other: Please specify,Warehouse	C&I
Office,Restaurant - Dining	C&I
Office,Restaurant - Dining,Industrial	Industrial
Office,Retail	C&I
Office,Retail,Industrial	C&I
Office,Retail,Warehouse	C&I
Office,Warehouse	C&I
Office,Warehouse,Industrial	Industrial
Other: Please specify	C&I
Other: Please specify,Industrial	Industrial
Other: Please specify,Retail	C&I
Other: Please specify,Warehouse	C&I
Restaurant - Dining	C&I
Restaurant - Dining,Retail	C&I

Restaurant - Quick Serve	C&I
Restaurant - Quick Serve,Retail	C&I
Retail	C&I
Retail,Industrial	Industrial
Retail,Warehouse	C&I
Warehouse	C&I
Warehouse,Industrial	Industrial

### Consumer Program Allocation Methodology

Results can be allocated based on average of 2008 & 2009 residential throughput for each LDC (below) when additional information is not available. Source: OEB Yearbook Data 2008 & 2009

Local Distribution Company	Allocation
Algoma Power Inc.	0.2%
Atikokan Hydro Inc.	0.0%
Attawapiskat Power Corporation	0.0%
Bluewater Power Distribution Corporation	0.6%
Brant County Power Inc.	0.2%
Brantford Power Inc.	0.7%
Burlington Hydro Inc.	1.4%
Cambridge and North Dumfries Hydro Inc.	1.0%
Canadian Niagara Power Inc.	0.5%
Centre Wellington Hydro Ltd.	0.1%
Chapleau Public Utilities Corporation	0.0%
COLLUS Power Corporation	0.3%
Cooperative Hydro Embrun Inc.	0.0%
E.L.K. Energy Inc.	0.2%
Enersource Hydro Mississauga Inc.	3.9%
ENTEGRUS	0.6%
ENWIN Utilities Ltd.	1.6%
Erie Thames Powerlines Corporation	0.4%
Espanola Regional Hydro Distribution Corporation	0.1%
Essex Powerlines Corporation	0.7%
Festival Hydro Inc.	0.3%
Fort Albany Power Corporation	0.0%
Fort Frances Power Corporation	0.1%
Greater Sudbury Hydro Inc.	1.0%
Grimsby Power Inc.	0.2%
Guelph Hydro Electric Systems Inc.	0.9%
Haldimand County Hydro Inc.	0.4%
Halton Hills Hydro Inc.	0.5%
Hearst Power Distribution Company Limited	0.1%
Horizon Utilities Corporation	4.0%
Hydro 2000 Inc.	0.0%
Hydro Hawkesbury Inc.	0.1%
Hydro One Brampton Networks Inc.	2.8%
Hydro One Networks Inc.	30.0%

Hydro Ottawa Limited	5.6%
Innisfil Hydro Distribution Systems Limited	0.4%
Kashechewan Power Corporation	0.0%
Kenora Hydro Electric Corporation Ltd.	0.1%
Kingston Hydro Corporation	0.5%
Kitchener-Wilmot Hydro Inc.	1.6%
Lakefront Utilities Inc.	0.2%
Lakeland Power Distribution Ltd.	0.2%
London Hydro Inc.	2.7%
Middlesex Power Distribution Corporation	0.1%
Midland Power Utility Corporation	0.1%
Milton Hydro Distribution Inc.	0.6%
Newmarket - Tay Power Distribution Ltd.	0.7%
Niagara Peninsula Energy Inc.	1.0%
Niagara-on-the-Lake Hydro Inc.	0.2%
Norfolk Power Distribution Inc.	0.3%
North Bay Hydro Distribution Limited	0.5%
Northern Ontario Wires Inc.	0.1%
Oakville Hydro Electricity Distribution Inc.	1.5%
Orangeville Hydro Limited	0.2%
Orillia Power Distribution Corporation	0.3%
Oshawa PUC Networks Inc.	1.2%
Ottawa River Power Corporation	0.2%
Parry Sound Power Corporation	0.1%
Peterborough Distribution Incorporated	0.7%
PowerStream Inc.	6.6%
PUC Distribution Inc.	0.9%
Renfrew Hydro Inc.	0.1%
Rideau St. Lawrence Distribution Inc.	0.1%
Sioux Lookout Hydro Inc.	0.1%
St. Thomas Energy Inc.	0.3%
Thunder Bay Hydro Electricity Distribution Inc.	0.9%
Tillsonburg Hydro Inc.	0.1%
Toronto Hydro-Electric System Limited	12.8%
Veridian Connections Inc.	2.4%
Wasaga Distribution Inc.	0.2%
Waterloo North Hydro Inc.	1.0%
Welland Hydro-Electric System Corp.	0.4%
Wellington North Power Inc.	0.1%
West Coast Huron Energy Inc.	0.1%
Westario Power Inc.	0.5%
Whitby Hydro Electric Corporation	0.9%
Woodstock Hydro Services Inc.	0.3%

## Reporting Glossary

**Annual:** the peak demand or energy savings that occur in a given year (includes resource savings from new program activity in a given year and resource savings persisting from previous years).

**Cumulative Energy Savings:** represents the sum of the annual energy savings that accrue over a defined period (in the context of this report the defined period is 2011 - 2014). This concept does not apply to peak demand savings.

**End-User Level:** resource savings in this report are measured at the customer level as opposed to the generator level (the difference being line losses).

**Free-ridership:** the percentage of participants who would have implemented the program measure or practice in the absence of the program.

**Incremental:** the new resource savings attributable to activity procured in a particular reporting period based on when the savings are considered to 'start' (please see table 5).

**Initiative:** a Conservation & Demand Management offering focusing on a particular opportunity or customer end-use (i.e. Retrofit, Fridge & Freezer Pickup).

**Net-to-Gross Ratio:** The ratio of net savings to gross savings, which takes into account factors such as free-ridership and spillover

**Net Energy Savings (MWh):** energy savings attributable to conservation and demand management activities net of free-riders, etc.

**Net Peak Demand Savings (MW):** peak demand savings attributable to conservation and demand management activities net of free-riders, etc.

**Program:** a group of initiatives that target a particular market sector (i.e. Consumer, Industrial).

**Realization Rate:** A comparison of observed or measured (evaluated) information to original reported savings which is used to adjust the gross savings estimates.

**Settlement Account:** the grouping of demand response facilities (contributors) into one contractual agreement

**Spillover:** Reductions in energy consumption and/or demand caused by the presence of the energy efficiency program, beyond the program-related gross savings of the participants. There can be participant and/or non-participant spillover.

**Unit:** for a specific initiative the relevant type of activity acquired in the market place (i.e. appliances picked up, projects completed, coupons redeemed).



Essex Powerlines Corporation 2011 and

Tab: 3

Schedule: 1

Date Prepared: September 25, 2013

## Appendix 2 of 3

# Appendix 2 - 2011 Schedule of Rates and Charges



# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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, triplex 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

## MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	12.57
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.96
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.17
Distribution Volumetric Rate	\$/kWh	0.0148
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0008)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0049

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly maximum 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	25.89
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.96
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.19
Distribution Volumetric Rate	\$/kWh	0.0088
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0006)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## GENERAL SERVICE 50 to 2,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account 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 3,000 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	262.15
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.96
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	5.69
Distribution Volumetric Rate	\$/kW	2.4899
Low Voltage Service Rate	\$/kW	0.3506
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.1219)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.2431)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0188)
Retail Transmission Rate – Network Service Rate	\$/kW	2.3273
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8648
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.8670
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.0667

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## GENERAL SERVICE 3,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 3,000 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	1,734.31
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.96
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	37.85
Distribution Volumetric Rate	\$/kW	1.6082
Low Voltage Service Rate	\$/kW	0.4094
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.6753)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(1.0514)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0178)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8670
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0667

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such 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 consumption of the proposed unmetered load. 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	8.93
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.28
Distribution Volumetric Rate	\$/kWh	0.0279
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0007)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## 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.

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

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	2.43
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.03
Distribution Volumetric Rate	\$/kW	6.9763
Low Voltage Service Rate	\$/kW	0.2816
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.1061)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.2610)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0545)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7918
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4215

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## 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 operation, controlled by photo cells. The consumption for these customers will be 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

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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	2.20
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.02
Distribution Volumetric Rate	\$/kW	5.9608
Low Voltage Service Rate	\$/kW	0.2798
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.0940)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.1344)
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0465)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7668
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4125

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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.

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 or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)



# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### Customer Administration

Arrears Certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income tax Letter	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge - no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect Charge - At Meter During Regular Hours	\$	65.00
Disconnect/Reconnect Charge - 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

Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary service install & remove – underground – no transformer	\$	300.00
Temporary service install & remove – overhead – with transformer	\$	1000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2011

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

EB-2010-0082

## RETAIL SERVICE CHARGES (if applicable)

### 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.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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	1.0602
Total Loss Factor – Secondary Metered Customer > 5,000 kW	N/A
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0496
Total Loss Factor – Primary Metered Customer > 5,000 kW	N/A



Essex Powerlines Corporation 2011 and

Tab: 3

Schedule: 1

Date Prepared: September 25, 2013

## Appendix 3 of 3

# Appendix 3 - 2012 Schedule of Rates and Charges

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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, triplex 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.

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	\$	12.68
Distribution Volumetric Rate	\$/kWh	0.0149
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	0.0023
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013		
Applicable only for Non-RPP Customers	\$/kWh	(0.0126)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until April 30, 2013	\$/kWh	0.0009
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

## MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly maximum 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.

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	33.19
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0006)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	0.0025
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013 Applicable only for Non-RPP Customers	\$/kWh	(0.0126)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until April 30, 2013	\$/kWh	0.0002
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## GENERAL SERVICE 50 to 2,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account 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 3,000 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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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	214.62
Distribution Volumetric Rate	\$/kW	2.0385
Low Voltage Service Rate	\$/kW	0.3506
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.2431)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	1.0218
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.1219)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013		
Applicable only for Non-RPP Customers	\$/kW	(5.3132)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until April 30, 2013	\$/kW	0.0349
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kW	(0.0283)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4752
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7517
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	3.0491
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.9423

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## GENERAL SERVICE 3,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 3,000 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.

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	1,408.58
Distribution Volumetric Rate	\$/kW	1.3062
Low Voltage Service Rate	\$/kW	0.4094
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(1.0514)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	4.7135
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.6753)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013		
Applicable only for Non-RPP Customers	\$/kW	(23.9176)
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kW	(0.0266)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0491
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9423

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such 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 consumption of the proposed unmetered load. 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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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	9.01
Distribution Volumetric Rate	\$/kWh	0.0281
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kWh	(0.0007)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	0.0021
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013		
Applicable only for Non-RPP Customers	\$/kWh	(0.0126)
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012



# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## 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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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	2.74
Distribution Volumetric Rate	\$/kW	7.868
Low Voltage Service Rate	\$/kW	0.2816
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.2610)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	0.8496
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$/kW	(0.1061)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013 Applicable only for Non-RPP Customers	\$/kW	(4.5914)
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kW	(0.0820)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3353

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## 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 operation, controlled by photo cells. The consumption for these customers will be 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

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)	\$	2.67
Distribution Volumetric Rate	\$/kW	7.2326
Low Voltage Service Rate	\$/kW	0.2798
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2014	\$/kW	(0.1344)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	0.781
Rate Rider for Global Adjustment Sub-Account Disposition (2010) – effective until April 30, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.0940)
Rate Rider for Global Adjustment Sub-Account Disposition (2012) – effective until April 30, 2013		
Applicable only for Non-RPP Customers	\$/kW	(4.1576)
Rate Rider for Tax Adjustments - effective until April 30, 2013	\$/kW	(0.0699)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8790
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3268

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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.

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.

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	\$	5.25
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## 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.

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.

#### Customer Administration

Arrears Certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	
15.00		
Easement Letter	\$	15.00
Income tax Letter	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge - no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect Charge - At Meter During Regular Hours	\$	65.00
Disconnect/Reconnect Charge - 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

Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary service install & remove – underground – no transformer	\$	300.00
Temporary service install & remove – overhead – with transformer	\$	1000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

Original Issuance Date: April 30, 2012  
Corrected Issuance Date: May 3, 2012

# Essex Powerlines Corporation

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date May 1, 2012

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

EB-2011-0166

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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.

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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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	1.0602
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0496

## **Attachment 9-C**

# One-Time Incremental IFRS Transition Costs

**Appendix 2-YA  
One-Time Incremental IFRS Transition Costs**

The following table should be completed based on the information requested below. An explanation should be provided for any blank entries. The entries should include one-time incremental IFRS transition costs that are currently included in Account 1508, Other Regulatory Assets, sub-account Deferred IFRS Transition Costs Account, or Account 1508, Other Regulatory Assets, sub-account IFRS Transition Costs Variance Account.

Nature of One-Time Incremental IFRS Transition Costs <sup>1</sup>	Audited Actual Costs Incurred  2010	Audited Actual Costs Incurred  2011	Audited Actual Costs Incurred  2012	Audited Actual Costs Incurred  2013	Audited Actual Costs Incurred  2014	Audited Actual Costs Incurred  2015	Audited Actual Costs Incurred  2016 <sup>3</sup>	Audited Carrying Charges  To December 31, 2016	Forecasted Costs  2017 <sup>3</sup>	Forecasted Costs  2018 <sup>3</sup>	Carrying Charges January 1, 2017 to December 31, 2017 or April 30, 2017 (As appropriate)	Total Costs and Carrying Charges	Reasons why the costs recorded meet the criteria of one-time IFRS administrative incremental costs
Professional accounting fees			\$ 12,931	\$ 1,100	\$ 444		\$ 43,406					\$ 57,881	Accounting fees related to transition from CGAAP to IFRS
Professional legal fees												\$ -	
Salaries, wages and benefits of staff added to support the transition to IFRS												\$ -	
Associated staff training and development costs												\$ -	
Costs related to system upgrades, or replacements or changes where IFRS was the major reason for conversion												\$ -	
												\$ -	
												\$ -	
												\$ -	
Amounts, if any, included in previous Board approved rates (amounts should be negative) <sup>2</sup>	-\$ 33,333	-\$ 50,000	-\$ 50,000	-\$ 50,000	-\$ 50,000	-\$ 50,000	-\$ 50,000					-\$ 333,333	
Insert description of additional item(s) and new rows if needed.								-\$ 12,350			-\$ 4,027	-\$ 16,377	
												\$ -	
<b>Total</b>	-\$ 33,333	-\$ 50,000	-\$ 37,069	-\$ 48,900		-\$ 50,000		-\$ 12,350		\$ -		-\$ 291,829	

- Note:**
- <sup>1</sup> The Deferred IFRS Transition Costs Account and the IFRS Transition Costs Variance Account are exclusively for necessary, incremental transition costs and shall not include ongoing IFRS compliance costs or impacts arising from adopting accounting policy changes that reflect changes in the timing of the recognition of income. The incremental costs in these accounts shall not include costs related to system upgrades, or replacements or changes where IFRS was not the major reason for conversion. In addition, incremental IFRS costs shall not include capital assets or expenditures.
- <sup>2</sup> If there were any amounts approved in previous Board approved rates, please state the EB #.
- <sup>3</sup> Any forecasted One-time costs past 2015 should be fully explained in the application, since distributors were required to adopt IFRS or an alternative accounting standard by January 1, 2015.

## **Attachment 9-D**

IESO Self-Certification



# Ontario Regulated Price Plan (RPP) Self-Certification

For LDCs with 12,500 or more customers

## A. Attestation (Attested by the most senior officer of the organization)

With respect to the RPP claims submitted monthly to the IESO for the year ending 2016,

I Joe Barile, General Manager [name, position]

of Essex Powerlines Corporation ("EPLC") [company],

hereby certify that our organization's RPP processes and procedures provide reasonable assurance that RPP settlements are calculated and paid or received appropriately and pursuant to the RPP settlement guidelines issued by the Independent Electricity System Operator.

As the party responsible for establishing and maintaining disclosure, procedures and controls, I have assessed the organization's processes and procedures, and to the best of my knowledge the following statements are true:

1. The systems and processes for RPP claims are designed to effectively calculate RPP transactions in alignment with appropriate methodologies pursuant to OEB and IESO requirements.	<input checked="" type="checkbox"/>
2. Sufficient controls have been designed and implemented to provide reasonable assurance of the validity and accuracy of RPP claims.	<input checked="" type="checkbox"/>
3. Managers and staff responsible for RPP claims processes are sufficiently trained and execute RPP procedures according to design	<input checked="" type="checkbox"/>
4. Processes, procedures and controls are documented and are available upon request to the IESO in a form that accurately describes the processes conducted to submit RPP claims.  - Our organization's systems or procedures have changed materially during the past year.	<div>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></div>
5. Reconciliations between the estimated claim amounts and actual post-billing claim amounts are being conducted (at minimum) quarterly.	<input type="checkbox"/>
6. Periodic testing is conducted as a key measure to ensure the effectiveness of our procedures and controls for calculating RPP claims.	<input checked="" type="checkbox"/>

## B. Self-Reporting

1. In the past calendar year, the organization has designed and implemented new procedures or systems that materially change the nature of the processes and procedures employed to make RPP claims. *Description of changes is as follows:*

In 2016, EPLC did not design and implement new procedures or systems that materially changed the nature of the processes and procedures employed to make RPP claims. However, in 2017 and as a result of an OEB Audit dated April, 2016 with respect to Regulatory Accounting Procedures, Controls, and Oversight over Deferral and Variance Accounts and an OEB Audit dated March, 2017 of Group 1 and 2 Deferral and Variance Accounts ("OEB Audits"). EPLC anticipates updates to its current procedures and controls the scope of which has yet to be finalized.

2. The organization's internal testing process and/or normal reporting procedures related to the RPP claims have identified material exceptions with our RPP claims during the past year:

No.

3. Mitigation plans and/or efforts undertaken to address issues identified are summarized below:

As a result of the OEB Audits, EPLC has responded with a detailed Change Management Plan which it plans to commence instituting in 2017.

4. Assurance over RPP claims has been conducted by a third party.  
*If yes, please describe below:*

Yes

No

☐☒

5. Other comments relevant to this certification:

In relation to Question 5 - Attestation -- EPLC did not, for 2016, reconcile between the estimated claim amounts and actual post-billing claim amounts on a quarterly basis. However, in March, 2017 as part of its response to the OEB Audits, EPLC together with the IESO did ensure that an accurate reconciliation for 2016 did occur.

In response to the OEB Audits, some of which addressed RPP processes and procedures, EPLC has drafted a detailed Change Management Plan which it plans to commence instituting in 2017.

## Self-Certification

Company Name: Essex Powerlines Corporation

RPP Reporting Period (Month, Year Ended): December, 2016

### Certifier Details:

Name: Joe Barile

Position: General Manager

Signature: 

Date: March 31, 2017

Location: Oldcastle, Ontario

## **Attachment 9-E**

### **2013 Accounting Changes Under CGAAP**

**Appendix 2-EC**  
**Account 1576 - Accounting Changes under CGAAP**  
**2013 Changes in Accounting Policies under CGAAP**

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013. This is the first time the applicant is rebasing with changes in these accounting policies.

Reporting Basis	Prior Years Rebasing	2013	2014	2015	2016	2017	2018 Rebasing Year
	CGAAP	CGAAP	CGAAP	MIFRS - Note 5	MIFRS	MIFRS	MIFRS
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast
		\$	\$		\$		
<b>PP&amp;E Values under former CGAAP</b>							
Opening net PP&E - Note 1		36,635,738	37,728,814	40,731,173	43,685,630	45,475,379	
Net Additions - Note 4		3,829,948	5,574,491	7,020,363	4,570,662	5,920,312	
Net Depreciation (amounts should be negative) - Note 4		-2,736,872	-2,572,132	-4,065,906	-2,780,913	-3,377,318	
<b>Closing net PP&amp;E (1)</b>		<b>37,728,814</b>	<b>40,731,173</b>	<b>43,685,630</b>	<b>45,475,379</b>	<b>48,018,373</b>	
<b>PP&amp;E Values under revised CGAAP (Starts from 2012)</b>							
Opening net PP&E - Note 1		36,635,738	38,162,559	41,817,980	45,665,369	48,901,599	
Net Additions - Note 4		3,321,218	5,085,331	6,331,254	4,343,082	5,433,708	
Net Depreciation (amounts should be negative) - Note 4		-1,794,397	-1,429,910	-2,483,865	-1,106,852	-2,361,785	
<b>Closing net PP&amp;E (2)</b>		<b>38,162,559</b>	<b>41,817,980</b>	<b>45,665,369</b>	<b>48,901,599</b>	<b>51,973,521</b>	
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>		<b>-433,745</b>	<b>-1,086,807</b>	<b>-1,979,739</b>	<b>-3,426,220</b>	<b>-3,955,148</b>	

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576	-	3,955,148
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	-	439,812
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	-	<b>4,394,961</b>

<b>WACC</b>	5.56%
<b># of years of rate rider disposition period</b>	2

**Notes:**

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:  
the variance account ending balance as of 2017 x WACC X # of years of rate rider disposition period  
\* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
- Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangeably.