



Burlington **hydro** inc.

Board Secretary
Ontario Energy Board
27th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

October 13, 2017

Dear Ms. Walli,

**Re: Electricity Distribution License ED-2003-0004
2018 IRM Application for Electricity Distribution Rates (EB-2017-0029)**

Burlington Hydro Inc. (“Burlington Hydro”) is submitting its fourth Electricity Distribution Rates application under the Fourth Generation Incentive Rate-Setting Mechanism (“Price Cap IR”) to the Ontario Energy Board (“OEB”) for electricity distribution rates and other charges effective May 1, 2018.

The Filing includes the Application; the Manager’s Summary; and live versions of the following models:

1. 2018 IRM Rate Generator Model – Version 1.1 updated on September 8, 2017
2. GA Analysis Workform updated on July 24, 2017

The Filing and supporting materials are being filed through the OEB’s RESS system; two hard copies will follow by courier.

Yours truly,

Original Signed by

Sally Blackwell
Director, Regulatory Affairs
Email: sblackwell@burlingtonhydro.com
Tel: 905-336-4373

Attachments

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

AND IN THE MATTER OF an Application by Burlington Hydro Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2018.

BURLINGTON HYDRO INC.

**2018 RATE APPLICATION UNDER THE FOURTH GENERATION INCENTIVE
RATE-SETTING MECHANISM (“PRICE CAP IR”)**

FILED: October 13, 2017

Applicant

Burlington Hydro Inc.
1340 Brant Street
Burlington, Ontario
L7R 3Z7
Website: www.burlingtonhydro.com

Sally Blackwell
Director, Regulatory Affairs
Tel: (905) 336-4373
Email: sblackwell@burlingtonhydro.com

Table of Contents

1	Application	1
2	Relief Requested.....	2
3	Proposed Effective Date of Rate Order.....	2
4	Certification of Evidence	3
5	Form of Hearing Requested	3
6	Status of Board Directives from Previous Board Decisions.....	3
	2017 IRM Application (EB-2016-0059).....	3
7	Website Address	4
8	Contact Information	4
9	Manager’s Summary.....	5
10	Electronic Models	6
11	Price Cap IR Annual Adjustment	6
	Inflation Factor	6
	X-Factor	7
12	Distribution Rates	7
13	Revenue-to-Cost Ratio Adjustments.....	8
14	Rate Design for Residential Electricity Customers.....	8
15	Retail Transmission Service Rates.....	12
16	Other Rates and Charges.....	13
17	Request for an Accounting Order to Establish a New Deferral Account.....	14
18	Disposition of Group 1 Deferral and Variance Account Balances.....	17
	Adjustments to 2016 RRR Year End Balances	19
	Wholesale Market Participants.....	24
	Global Adjustment.....	24
	Capacity Based Recovery (“CBR”).....	24
	GA Analysis Workform	27

	Description of Settlement Process	28
	RPP Settlement True-Ups.....	28
1	Certification of Evidence	29
2	Lost Revenue Adjustment Mechanism Variance Account	29
3	Tax Changes	29
4	Bill Impacts.....	31
5	Conclusion	32
6	Appendices	33
7	Appendix A – Current Tariff of Rates and Charges	34
8	Appendix B – Proposed Tariff of Rates and Charges.....	35
9	Appendix C – Certification of Evidence	36
10	Appendix D – Draft Accounting Order.....	37
11	Appendix E – GA Analysis Workform	38
12	Appendix F – Bill Impacts	39

1 **Application**

- 2
- 3 1. Burlington Hydro Inc. (“Burlington Hydro” or “the Applicant”) is a corporation incorporated
4 pursuant to the Ontario Business Corporations Act with its head office in the City of
5 Burlington, Ontario.
- 6
- 7 2. Burlington Hydro carries on the business of distributing electricity to approximately 67,000
8 customers within the City of Burlington pursuant to Electricity Distribution License No. ED-
9 2003-0004 issued by the Ontario Energy Board (“OEB” or “Board”).
- 10
- 11 3. Pursuant to Section 78 of the Ontario Energy Board Act, 1998, Burlington Hydro seeks an
12 order or orders of the Board establishing distribution rates and other charges, effective May
13 1, 2018, including disposition of amounts accumulated in certain Deferral and Variance
14 Accounts, as identified on page 17.
- 15
- 16 4. This application (the “Application”) is prepared in accordance with: the OEB’s *Filing*
17 *Requirements for Electricity Distribution Rate Applications, 2017 Edition for 2018 Rate*
18 *Applications – Chapter 3 Incentive Rate-Setting Applications*, dated July 20, 2017; the Letter
19 from the Board dated July 20, 2017 to Licensed Electricity Distributors re: *I. Updated Filing*
20 *Requirements; and II. Process for 2018 Incentive Regulation Mechanism (“IRM”) Distribution*
21 *Rate Applications*; Revision 4.0 of the *Guideline G-2008-0001 – Electricity Distribution Retail*
22 *Transmission Service Rates*, dated June 28, 2012; the July 31, 2009 Report of the Board on
23 Electricity Distributors’ Deferral and Variance Account Review Initiative (the “EDDVAR
24 Report”); the letter from the Board dated May 23, 2017 re: *Guidance on Disposition of*
25 *Accounts 1588 and 1589*; and is supported by written evidence that may be amended from
26 time to time, prior to the Board’s final decision on this Application.

- 1 5. Burlington Hydro has calculated its distribution rates and other charges using the Board's
2 2018 IRM Rate Generator Model – Version 1.1 updated on September 8, 2017. This model
3 is filed as a live excel file: Attachment 1_2018 IRM Model_BHI_20171013.
4

5 **Relief Requested**
6

- 7 6. Burlington Hydro requests the following relief:
8
9 a. Approval for an Order or Orders approving the Tariff of Rates and Charges set out in
10 Appendix B of this Application as just and reasonable rates and charges pursuant to
11 section 78 of the OEB Act, to be effective May 1, 2018.
12 b. Approval for the continuation of the implementation of the New Distribution Rate Design
13 for residential customers.
14 c. Approval of updated Retail Transmission Service Rates (“RTSRs”), as identified on page
15 12.
16 d. Approval for the clearance of the balances recorded in certain deferral and variance
17 accounts by means of class-specific rate riders effective May 1, 2018 to April 30, 2019,
18 as identified on page 26.
19 e. An Accounting Order to establish a new deferral account to record lost revenues
20 associated with the collection of account charges as identified on page 14.
21

22 **Proposed Effective Date of Rate Order**
23

- 24 7. Burlington Hydro proposes that the Board make its Rate Order effective May 1, 2018. The
25 proposed Tariff of Rates and Charges is provided as Appendix B.
26
27 8. Burlington Hydro requests that its current (i.e., 2017) rates provided in Appendix A be
28 declared interim effective May 1, 2018, as necessary, if the preceding approvals cannot be

1 issued by the OEB in time to implement final rates effective May 1, 2018; and that it be
2 permitted to establish an account to recover any differences between the interim rates and
3 the actual rates effective May 1, 2018 based on the OEB's Decision and Order.

4 **Certification of Evidence**

5

6 9. Burlington Hydro provides a Certification of Evidence as Appendix C.

7

8 **Form of Hearing Requested**

9

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

11

12 **Status of Board Directives from Previous Board Decisions**

13 ***2017 IRM Application (EB-2016-0059)***

14

15 11. Burlington Hydro has two directives from the Board based on the Board Decision for its
16 2017 IRM Application (EB-2016-0059):

17

18 a. The OEB directs Burlington Hydro to record the tax sharing of \$29,784.50 in variance
19 Account 1595 by June 30, 2017 for disposition at a future date¹. Burlington Hydro
20 recorded the tax sharing amount in variance account 1595 in August 2017. Interest was
21 calculated on the amount as if it had been recorded in June 2017. This amount was not
22 recorded earlier due to a gap in regulatory staff coverage in May and June, 2017.

¹ Decision and Order EB-2016-0059, page 6

1 b. The OEB directs Burlington Hydro to record the costs and savings incurred from the
2 transition to monthly billing in a deferral Sub-account of Account 1508.² Burlington
3 Hydro has complied with the OEB's directive and has recorded costs and savings
4 incurred from the transition to monthly billing in a deferral Sub-account of Account 1508.

5 **Website Address**
6

7 12. Burlington Hydro's website address is www.burlingtonhydro.com

8 **Contact Information**
9

10 13. Burlington Hydro requests that all documents filed with the OEB in this proceeding be
11 served on the undersigned.

12

13 **All of which is respectfully submitted this 13th day of October, 2017.**

Sally Blackwell
Director, Regulatory Affairs
Burlington Hydro Inc.
1340 Brant Street
Burlington, Ontario
L7R 3Z7
Email: sblackwell@burlingtonhydro.com
Tel: 905-336-4373

² Decision and Order EB-2016-0059, page 15

1 **Manager's Summary**
2

3 Burlington Hydro filed a Cost of Service ("CoS") application (EB-2013-0115) with the Board on
4 October 1, 2013 under Section 78 of the OEB Act seeking approval for changes to the rates that
5 Burlington Hydro charges for electricity distribution effective May 1, 2014. The OEB issued its
6 Decision and Rate Order on May 14, 2015 which resulted in final distribution rates for 2014.

7 Burlington Hydro is now seeking approval to set distribution rates and other charges under the
8 Fourth Generation Incentive Rate-Setting Mechanism ("Price Cap IR"), to be effective May 1,
9 2018. This Application is Burlington Hydro's fourth Electricity Distribution Rates application
10 under the Price Cap IR.

11 Burlington Hydro has completed the 2018 IRM Rate Generator Model – Version 1.1 updated on
12 September 8, 2017 ("the Rate Generator Model") by the Board. This Application has been
13 prepared in accordance with the *OEB's Filing Requirements for Electricity Distribution Rate*
14 *Applications, 2017 Edition for 2018 Rate Applications – Chapter 3 Incentive Rate-Setting*
15 *Applications*, dated July 20, 2017 (the "Chapter 3 Filing Requirements") including the key OEB
16 reference documents listed therein; and the Letter from the Board dated July 20, 2017 to
17 Licensed Electricity Distributors re: *I. Updated Filing Requirements; and II. Process for 2018*
18 *Incentive Regulation Mechanism ("IRM") Distribution Rate Applications*; and other guidelines
19 and directions from the Board.

20 A detailed explanation of the rate adjustments is set out below on pages 6 to 31.

1 **Electronic Models**

2

3 Burlington Hydro has calculated its distribution rates and other charges using the Rate
 4 Generator Model; and confirms that the billing determinants pre-populated in this model are
 5 accurate. Table 1 below provides Burlington Hydro’s actual 2016 load data, in kWh and kW, by
 6 customer class; this data is not loss adjusted.

7

8 **Table 1 – 2016 Consumption and Demand by Rate Class**

Rate Class	2016 Consumption and Demand	
	Non-Uplifted kWh	kW
RESIDENTIAL	543,441,721	-
GENERAL SERVICE LESS THAN 50 kW	168,159,643	-
GENERAL SERVICE 50 TO 4,999 kW	913,512,381	2,419,150
UNMETERED SCATTERED LOAD	3,115,068	-
STREET LIGHTING	9,945,983	27,658
TOTAL	1,638,174,796	2,446,808

9

10 **Price Cap IR Annual Adjustment**

11

12 The annual adjustment follows an OEB-approved formula that includes components for inflation
 13 and the OEB’s expectations of efficiency and productivity gains. The components in the formula
 14 are approved by the OEB annually. The formula is an inflation minus *X-factor* rate adjustment.

15

16 ***Inflation Factor***

17

18 In its *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed*
 19 *Regulatory Framework for Ontario’s Electricity Distributors* the OEB adopted a 2-factor industry-

1 specific price index methodology. The inflation factor is based on two weighted price indicators
2 (labour and non-labour) which provide an input price that reflects Ontario's electricity industry.
3 Burlington Hydro has used the Board's 2017 inflation factor of 1.9%, issued by the OEB on
4 October 27, 2016. Burlington Hydro will make a subsequent update for the 2018 inflation factor
5 which is expected to be available prior to the Board rendering its Decision on this Application.

6 **X-Factor**

7 The X-factor has two parts: a productivity factor and a stretch factor. The OEB has determined
8 that the appropriate value for the productivity factor (industry total factor productivity) for the
9 Price Cap IR and Annual IR Index is zero. For the stretch factor, distributors are assigned into
10 one of five groups ranging from 0.0% to 0.6%. Burlington Hydro was assigned to Group 2,
11 corresponding to a stretch factor of 0.15%, based on the Board's *Empirical Research in Support*
12 *of Incentive Rate-Setting: 2016 Benchmarking Update*, dated July 2017. Therefore, the X-factor
13 to be deducted from the inflation factor is 0.15%; and the annual adjustment to be applied to
14 Burlington Hydro's rates is 1.75% as identified in Table 2 below:

15

16 **Table 2 - Annual Adjustment to Distribution Rates**

Factor	%
Inflation Factor	1.90%
Less: Productivity Factor	0.00%
Less: Stretch Factor	-0.15%
Annual Adjustment	1.75%

17

18 **Distribution Rates**

19

20 The annual adjustment mechanism applies to distribution rates (fixed and variable charges)
21 uniformly across customer rate classes and is applied to Burlington Hydro's current Board
22 approved rates. Burlington Hydro seeks Board approval for the proposed distribution rates
23 identified in Table 3 below, effective May 1, 2018. The residential rates incorporate the 3rd year

1 transition adjustment to fixed rates. This transition is discussed in further detail below. The
 2 derivation of Burlington Hydro’s proposed 2018 Electricity Distribution Rates is provided in Tab
 3 “16. Rev2Cost_GDPIPI” of the Rate Generator Model.

4

5 **Table 3 – 2017 Board Approved and 2018 Proposed Distribution Rates**

Rate Class	2017 Board Approved Distribution Rates		Annual Adjustment	2018 Proposed Distribution Rates	
	Fixed Charge	Variable Charge		Fixed Charge	Variable Charge
RESIDENTIAL	\$18.97	\$0.0084	1.75%	\$22.60	\$0.0043
GENERAL SERVICE LESS THAN 50 kW	\$25.95	\$0.0139	1.75%	\$26.40	\$0.0141
GENERAL SERVICE 50 TO 4,999 kW	\$60.82	\$2.9942	1.75%	\$61.88	\$3.0466
UNMETERED SCATTERED LOAD	\$9.32	\$0.0162	1.75%	\$9.48	\$0.0165
STREET LIGHTING	\$0.62	\$4.5095	1.75%	\$0.63	\$4.5884

6

7 **Revenue-to-Cost Ratio Adjustments**

8

9 The Revenue-to-Cost Ratios approved by the Board in Burlington Hydro’s last CoS application
 10 (EB-2013-0115) were within the Board’s target ranges; therefore Burlington Hydro is not
 11 applying for any adjustments to its Revenue-to-Cost Ratios in this Application.

12 **Rate Design for Residential Electricity Customers**

13

14 On April 2, 2015, the OEB released its Board Policy: *A New Distribution Rate Design for*
 15 *Residential Electricity Customers* (EB-2014-0210), which stated that electricity distributors will
 16 transition to a fully fixed monthly distribution service charge for residential customers over a
 17 four-year transition period commencing in 2016 and ending in 2019.

18

19 The Board directed that “*Each distributor will determine its fully fixed charge and will make equal*
 20 *increases in the fixed charge over four years to get to the fully fixed charge. At the same time,*
 21 *the usage charge will be reduced in order to keep the distributor revenue-neutral.*”

1 Burlington Hydro incorporated the first and second year transition adjustments in its 2016 and
2 2017 rates respectively. Burlington Hydro has incorporated the third year transition adjustment
3 in its proposed rates in 2018; the calculation is provided in Tab "16.Rev2Cost_GDPIPI" of the
4 Rate Generator Model. As identified in Table 3 above, Burlington Hydro's fixed and variable
5 charges in 2018 for residential customers are \$22.60 and \$0.0043/kWh respectively.

6
7 In order to support the initial transition to fully fixed distribution rates, the OEB designed two
8 tests to determine when rate mitigation should be proposed – a threshold test for the change in
9 the fixed charge, and an overall bill impact test.

- 10
- 11 • If the residential fixed monthly service charge increases by \$4 per year or more the
12 distributor must apply to extend its OEB-approved transition period; or
 - 13 • If a customer at the 10th consumption percentile level of electricity experiences an
14 overall bill impact of 10% or higher, the distributor must make a proposal for a rate
15 mitigation plan for the entire residential class.

16
17 Burlington Hydro confirms that the residential fixed monthly service charge will not increase by
18 more than \$4 per year. In addition, rate mitigation is not necessary since a customer at the
19 lowest decile of electricity consumption will not have a bill impact of 10% or higher.

20
21 Burlington Hydro completed a residential class consumption segmentation analysis for the
22 Application and provides a description of the method used to derive the 10th consumption
23 percentile.

24
25 a) Burlington Hydro identified the number of active residential customers who consumed
26 electricity continuously from January 1, 2016 to December 31, 2016. This produced 51,654
27 records.

1 b) The annual consumption of these 51,654 customers was sorted from lowest to highest; and
2 the annual consumption of the 5,165th customer (10th percentile) was identified as
3 3,950kWh.
4

5 c) The average monthly consumption of the customer at the 10th percentile of 329 kWh was
6 determined by dividing the annual consumption of 3,950 kWh by 12 months.
7

8 Burlington Hydro provides the bill impact for a residential customer who consumes an average
9 of 329 kWh/month in Table 4 below. The fixed monthly service charge will increase by \$3.63
10 and the total bill impact for a customer at the 10th percentile of electricity consumption is 4.98%.

1 **Table 4 – 10th Consumption Percentile Residential Customer Bill Impact (329 kWh)**

	RESIDENTIAL SERVICE CLASSIFICATION							
	RPP							
Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION							
RPP / Non-RPP:	RPP							
Consumption	329	kWh						
Demand	-	kW						
Current Loss Factor	1.0373							
Proposed/Approved Loss Factor	1.0373							
	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.97	1	\$ 18.97	\$ 22.60	1	\$ 22.60	\$ 3.63	19.14%
Distribution Volumetric Rate	\$ 0.0084	329	\$ 2.76	\$ 0.0043	329	\$ 1.41	\$ (1.35)	-48.81%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0004	329	\$ 0.13	\$ -	329	\$ -	\$ (0.13)	-100.00%
Sub-Total A (excluding pass through)			\$ 21.87			\$ 24.01	\$ 2.15	9.83%
Line Losses on Cost of Power	\$ 0.0822	12	\$ 1.01	\$ 0.0822	12	\$ 1.01	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0032	329	\$ (1.05)	-\$ 0.0013	329	\$ (0.43)	\$ 0.63	-59.38%
CBR Class B Rate Riders	\$ 0.0003	329	\$ 0.10	\$ -	329	\$ -	\$ (0.10)	-100.00%
GA Rate Riders	\$ -	329	\$ -	\$ -	329	\$ -	\$ -	
Low Voltage Service Charge	\$ -	329	\$ -	\$ -	329	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	329	\$ -	\$ -	329	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 22.71	0	0	\$ 25.39	\$ 2.68	11.78%
RTSR - Network	\$ 0.0071	341	\$ 2.42	\$ 0.0073	341	\$ 2.49	\$ 0.07	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	341	\$ 2.01	\$ 0.0060	341	\$ 2.05	\$ 0.03	1.69%
Sub-Total C - Delivery (including Sub-			\$ 27.15	0	0	\$ 29.92	\$ 2.78	10.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	341	\$ 1.23	\$ 0.0036	341	\$ 1.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	341	\$ 0.10	\$ 0.0003	341	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	214	\$ 13.90	\$ 0.0650	214	\$ 13.90	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	56	\$ 5.31	\$ 0.0950	56	\$ 5.31	\$ -	0.00%
TOU - On Peak	\$ 0.1320	59	\$ 7.82	\$ 0.1320	59	\$ 7.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 55.76	0%	0%	\$ 58.54	\$ 2.78	4.98%
HST	13%	0	\$ 7.25	13%	0	\$ 7.61	\$ 0.36	4.98%
8% Rebate	8%	0	\$ (4.46)	8%	0	\$ (4.68)	\$ (0.22)	
Total Bill on TOU			\$ 58.55	0	0	\$ 61.46	\$ 2.92	4.98%

1 **Retail Transmission Service Rates**
 2

3 Burlington Hydro seeks Board approval for its proposed RTSRs as identified in Table 5 below.
 4 The proposed RTSRs were computed using the Board approved methodology in Tabs 10. To
 5 15. of the Rate Generator Model; and the OEB's *Guideline G-2008-0001: Electricity Distribution*
 6 *Retail Transmission Service Rates (RTSR), Revision 4.0*, issued June 28, 2012; The Rate
 7 Generator Model incorporates the most recent Hydro One Uniform Transmission Rates
 8 ("UTRs") approved by the OEB. The Board approved UTRs are identified in Table 6 below.

9 **Table 5 – 2017 Approved and 2018 Proposed RTSRs**

Rate Class	\$ Per	2017 Board Approved		2018 Proposed RTSRs	
		Network	Connection	Network	Connection
RESIDENTIAL	kWh	0.0071	0.0059	0.0073	0.0060
GENERAL SERVICE LESS THAN 50 kW	kWh	0.0068	0.0053	0.0070	0.0054
GENERAL SERVICE 50 TO 4,999 kW	kW	2.8043	2.3118	2.8811	2.3686
UNMETERED SCATTERED LOAD	kWh	0.0068	0.0053	0.0070	0.0054
STREET LIGHTING	kW	2.0494	1.6452	2.1055	1.6856

11 **Table 6 – Current Board Approved UTRs**

Uniform Transmission Rates	\$/kWh
Network	\$3.66
Line Connection	\$0.87
Transformation Connection	\$2.02

12

1 **Other Rates and Charges**

2

3 Burlington Hydro is not seeking Board approval to change any of the rates or charges set out in
4 the list below and proposes that the currently approved rates and charges apply throughout the
5 2018 rate year; with the exception of the Rate Rider for the Smart Meter Entity Charge for which
6 the IESO has applied for a rate of \$0.59/kWh for residential and GS < 50kW customers effective
7 January 1, 2018 in application EB-2017-0290. Burlington Hydro will update this rate, if
8 applicable, as directed by the OEB.

9

- 10 • Loss Factor;
- 11 • Transformer Ownership Allowance;
- 12 • Primary Metering Allowance;
- 13 • Retail Service Charges;
- 14 • Specific Service Charges;
- 15 • Late Payment Penalty;
- 16 • Rate Rider for Smart Meter Entity Charge;
- 17 • Wholesale Market Service Charge;
- 18 • Rural and Remote Rate Protection;
- 19 • Standard Supply Service Administrative charge;
- 20 • microFIT service charge.

1 **Request for an Accounting Order to Establish a New Deferral Account**

2

3 On February 23, 2017, the OEB issued its Decision and Order (EB-2017-0101) on *Amending*
4 *Electricity Distributor Licences to Prohibit the Disconnection of Residential Customers and*
5 *Related Matters* (“Decision EB-2017-0101”). In Decision EB-2017-0101, the OEB prohibited the
6 disconnection of residential customers by reason of non-payment for the balance of the
7 2016/2017 winter period (i.e. from February 23 to April 30, 2017). In addition, LDCs were
8 required to waive any Collection of Account charge that could otherwise be charged in relation
9 to an occupied residential property during that period.³ Revisions were made to LDCs’ licenses
10 to incorporate the amendments identified in Decision EB-2017-0101.

11

12 Burlington Hydro continued to issue collection notices during the 2016/2017 winter period as the
13 licence amendments did not preclude LDCs from issuing collection notices. Further the
14 collection notices are Burlington Hydro’s most effective tool to collect past due amounts and
15 make payment arrangements on customers’ accounts. The inability to charge for the issuance
16 of collection notices in the 2016/2017 period represented approximately \$100k in lost revenue to
17 Burlington Hydro. In the event that the Board prohibits LDCs from disconnecting customers and
18 requires them to waive the Collection of Account charges in future winter periods (“Winter
19 Moratorium”), Burlington Hydro is requesting it be allowed to track the lost revenues associated
20 with the Collection of Account charges for future recovery from rate payers.

21

22 Burlington Hydro included the revenues associated with the Collection of Account charges in its
23 other operating revenue (specific service charges) in its CoS application (EB-2013-0015).
24 Burlington Hydro’s base revenue requirement in that application was reduced by the amount of
25 these revenues, and therefore the inability to recover these revenues from customers during a
26 Winter Moratorium results in a shortfall in revenue requirement during the period a Winter
27 Moratorium is in effect. Burlington Hydro is requesting an Accounting Order to establish a Sub-

³ Decision and Order EB-2017-0101, Paragraph 1.5

1 account of Account 1508 – Other Regulatory Assets: Sub-account Lost Revenue – Collection of
2 Account Charges.

3
4 Section 2.9.6 of the *“Filing Requirements for Electricity Distribution Rate Applications - 2017*
5 *Edition for 2018 Rates Applications”* issued July 20, 2017 (“the Chapter 2 Filing Requirements”),
6 sets out the criteria for establishing an accounting order for new deferral and variance accounts
7 in the context of a cost of service application. While Burlington Hydro’s 2018 IRM Application is
8 not governed by the Chapter 2 Filing Requirements, Burlington Hydro could not apply for this
9 deferral and variance account in its CoS application as a Winter Moratorium on disconnections
10 was not contemplated at that time. Further Burlington Hydro submits that the criteria outlined in
11 Section 2.9.6 are appropriate in the context of Burlington Hydro’s request for a “Lost Revenue –
12 Collection of Account Charges” deferral account.

- 13
- 14 • **Causation** - Burlington Hydro’s base revenue requirement approved in its CoS
15 application (EB-2013-0015) was reduced by the revenue associated with Collection of
16 Account charges. The inability to collect this revenue during a Winter Moratorium
17 represents a revenue requirement shortfall which Burlington Hydro can only recoup
18 through the establishment of a deferral account.
 - 19
 - 20 • **Materiality** – Burlington Hydro’s materiality threshold is \$144,178 based on 0.5% of its
21 approved distribution revenue requirement in its CoS application of \$28,835,532.
22 Although the costs incurred for the 2016/2017 winter period were \$100k (under the
23 materiality threshold), this period was from February 23 to April 30, 2017. Burlington
24 Hydro anticipates that if the Board prohibits disconnections and requires LDCs to waive
25 the Collection of Account charge in future winter periods, that the winter period would be
26 longer, potentially from November 1 or December 1 to April 30. The revenue associated
27 with issuing collection notices for a six month period from November 1 to April 30 is
28 approximately \$285k which exceeds Burlington Hydro’s materiality threshold of \$144k.

- 1 • **Prudence** - Burlington Hydro has an approved specific service charge of \$30 for the
2 Collection of Account charge on its Tariff of Rates and Charges. The circumstances
3 under which a collection notice is issued are clearly defined – Burlington Hydro hand
4 delivers a collection notice to the customer’s property when an account reaches 17 days
5 past due, if there is no payment arrangement already in place. Burlington Hydro has a
6 process in place for tracking the number of collection notices issued. Therefore the
7 nature and the amount of the revenue are expected to be reasonably incurred.

8

9 Burlington Hydro requests that it be allowed to track this lost revenue, if applicable, for a future
10 prudence review by the OEB and recovery at the time of its next rebasing application. A draft
11 accounting order is provided as Appendix D.

1 **Disposition of Group 1 Deferral and Variance Account Balances**

2

3 Burlington Hydro seeks Board approval to dispose of the balances of Group 1 deferral and
4 variance accounts as at December 31, 2016, including interest to April 30, 2018. As discussed
5 in the *Report of the Board on the Electricity Distributors' Deferral and Variance Account Review*
6 *Initiative* (EB-2008-0046), (the "EDDVAR Report"), issued July 31, 2009, under the Price Cap IR
7 or the Annual IR Index, the distributor's Group 1 account balances will be reviewed and
8 disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is met.
9 Consistent with a letter from the Board on July 25, 2014, distributors may also elect to dispose
10 of Group 1 account balances below the threshold.

11

12 The Group 1 balances have been calculated in accordance with the EDDVAR Report and the
13 letter from the Board dated May 23, 2017 re: *Guidance on Disposition of Accounts 1588 and*
14 *1589*. The Group 1 balances as of December 31, 2016, in the amount of (\$3,775,937) have
15 been adjusted for certain items to determine the amount for disposition of (\$2,157,475), as
16 identified in Table 7 below. The interest rates used to record carrying charges are 1.10% per
17 year for Q1 2017 to Q3 2017; and 1.50% per year for Q4 2017. The interest rate used for
18 January – April 2018 is 1.50% per year. These interest rates are consistent with the Board's
19 prescribed interest rates. The account balances in Tab "3. Continuity Schedule" of the Rate
20 Generator Model differ from the account balances in the trial balance reported through the
21 RRRs and the audited financial statements. Burlington Hydro has made an adjustment to its
22 2016 RRR balances in the amount of (\$84,953): (\$27,766) relates to disposition of Retail
23 Settlement Variance Account ("RSVA") balances; and (\$57,186) relates to the allocation of
24 consumption between Regulated Price Plan ("RPP") and non-RPP customers. These
25 adjustments are identified in Table 7 and discussed in further detail on page 19.

1 **Table 7 – Group 1 Account Balances for Disposition**

Description	Amount
Group 1 Balances as at December 31, 2016	(\$3,775,937)
Adjustment to 2016 RRR Balances - Disposition	(\$27,766)
Adjustment to 2016 RRR Balances - RPP vs. non-RPP consumption	(\$57,186)
Subtract 2016 IRM Filing Disposition - Repayment to Customers	\$2,726,557
Subtract 1595 Unaudited Balances not Requested for Disposition	(\$983,426)
Add 2017 Projected Carrying Charges	(\$28,154)
Add 2018 Projected Carrying Charges	(\$11,563)
Adjusted Group 1 Balances for Disposition - Repayment to Customers	(\$2,157,475)

2
3 Burlington Hydro has calculated the disposition threshold, based on the adjusted Group 1
4 balances to be \$0.0013/kWh, as identified in Table 8 below, which exceeds the threshold of
5 \$0.001/kWh.

6 **Table 8 – Calculation of Disposition Threshold**

Variance Account	USoA	Amount
Low Voltage	1550	\$0
Smart Metering Entity Charge	1551	(\$847)
RSVA - Wholesale Market Service Charge	1580	(\$1,433,843)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery - Class B	1580	\$69,147
RSVA - Retail Transmission Network Charge	1584	(\$43,291)
RSVA - Retail Transmission Connection Charge	1586	(\$93,390)
RSVA - Power	1588	(\$305,580)
RSVA - Global Adjustment	1589	(\$135,161)
Disposition and Recovery of Regulatory Balances	1595	(\$214,510)
Adjusted Group 1 Balances for Disposition		(\$2,157,475)
2016 kWh		1,638,174,796
Threshold Test \$/kWh		(\$0.0013)

7

1 ***Adjustments to 2016 RRR Year End Balances***

2

3 As previously mentioned, Burlington Hydro has made an adjustment to the Group 1 RRR
4 balances as at December 31, 2016 of \$(3,775,937) in the amount of \$(84,953). This amount is
5 identified in Tab “3. Continuity Schedule” of the Rate Generator Model and is comprised of
6 (\$27,766) related to the disposition of RSVA balances; and (\$57,186) related to the allocation of
7 consumption between RPP and non-RPP customers.

8

9 **Disposition of RSVA Balances**

10 This amount affects Sub-accounts of the Disposition and Recovery/Refund of Regulatory
11 Balances Account 1595 (“Account 1595”); and interest revenue and expense on deferral and
12 variance account balances. The reason for this adjustment is the following:

13

14 1. Two Sub-account 1595 balances approved by the Board for disposition were drawn down to
15 \$0 in 2016 in error:

16

17 a. Sub-account 1595 (2010) was reported as \$0 in the 2016 RRRs and should have been
18 reported as \$(28,201). The balance of \$(28,201) agrees with the Group 1 Deferral and
19 Variance Account Balances table on page 10 of the OEB’s Decision and Order in
20 Burlington Hydro’s 2017 IRM application (EB-2016-0059). The balance in this account
21 was drawn down to \$0 and credited to interest revenue in error.

22 b. Sub-account 1595 (2012) was reported as \$0 in the 2016 RRRs and should have been
23 reported as \$26,889. The balance of \$26,889 agrees with the Group 1 Deferral and
24 Variance Account Balances table on page 10 of the OEB’s Decision and Order in
25 Burlington Hydro’s 2017 IRM application (EB-2016-0059). The balance in this account
26 was drawn down to \$0 in error - \$174 was credited to interest revenue; and (\$27,063)
27 was debited to Sub-account 1595 (2016).

1 2. Recoveries and Refunds collected from/paid to customers which exceeded the principal
2 amounts in Sub-accounts 1595 (2014, 2015 and 2016) were not allocated to principal and
3 the cumulative carrying charge balance correctly. Burlington Hydro continued to record
4 recoveries/refunds to principal after the principal balance had been drawn down to \$0. As
5 per the OEB's *Accounting Procedure Handbook Frequently Asked Questions* issued
6 October 2009, the amounts collected in a rate rider(s) to recover/repay a net debit/credit
7 balance of approved accounts will be applied to the Sub-account balances in order of
8 priority, as follows:

9

- 10 a. The cumulative principal balance,
- 11 b. The cumulative carrying charge balance, and
- 12 c. The accrued carrying charges.

13

14 The net effect of this error in Account 1595 is \$0, however the allocation between principal
15 and interest was incorrect; and accrued carrying charges were calculated incorrectly.

16

17 3. Accrued carrying charges were incorrectly calculated due to the errors identified above.
18 Interest revenue was understated by (\$1,767) and interest expense was understated by
19 \$1,158 for a net impact of (\$609).

20 These adjustments are summarized in Table 9 below.

1 **Table 9 – Account 1595 - 2016 RRR Balances vs. Adjusted Balances for Disposition**

Account Description	USoA	2016 RRR Balances	2016 Adjusted Balances	Variance			
				Total	1595 Balances Drawn Down to \$0 ¹	Incorrect Allocation of Recovery/Repayment ²	Impact to Carrying Charges ³
1595 (2010) - Carrying Charges	1595	\$0	(\$28,201)	(\$28,201)	(\$28,201)		
1595 (2012) - Principal	1595	\$0	\$24,615	\$24,615	\$24,615		
1595 (2012) - Carrying Charges	1595	\$0	\$2,273	\$2,273	\$2,273		
1595 (2014) - Principal	1595	(\$381,321)	(\$390,893)	(\$9,572)		(\$9,572)	
1595 (2014) - Carrying Charges	1595	\$160,731	\$170,023	\$9,292		\$9,572	(\$280)
1595 (2015) - Principal	1595	\$262,271	(\$0)	(\$262,271)		(\$262,271)	
1595 (2015) - Carrying Charges	1595	(\$247,607)	\$12,982	\$260,589		\$262,271	(\$1,682)
1595 (2016) - Principal	1595	(\$1,401,798)	(\$251,471)	\$1,150,327	(\$27,063)	\$1,177,390	
1595 (2016) - Carrying Charges	1595	\$2,409,715	\$1,234,897	(\$1,174,818)		(\$1,177,390)	\$2,572
4405 - Interest Revenue	4405	(\$198,978)	(\$172,370)	\$26,608	\$28,375		(\$1,767)
6035 - Interest Expense	6035	\$72,915	\$74,073	\$1,158			\$1,158
Total 1595		\$801,991	\$774,225	(\$27,766)	(\$28,375)	\$0	\$609
Total Interest Revenue/Expense 4405/6035		(\$126,063)	(\$98,297)	\$27,766	\$28,375	\$0	(\$609)
Total		\$675,928	\$675,928	\$0	\$0	\$0	\$0

2 **Total Group 1 2016 RRR balances** (\$3,775,937) (\$3,803,703) (\$27,766)

3 Burlington Hydro proposes to adjust the 2016 balances for the purposes of disposition in this
 4 Application; and make these adjustments in the 2017 financial statements to maintain alignment
 5 between the 2016 audited financial statements and the RRRs. Although the adjusting entry of
 6 (\$27,776), and the adjusting entries to interest revenue and expense are not material, making
 7 the adjustment will facilitate the correct disposition of the balances in the 1595 Sub -accounts
 8 and ensure that accrued carrying charges are calculated correctly going forward.

9 **Allocation of Consumption between RPP and non-RPP Consumers**

10 The consumption used to calculate Global Adjustment (“GA”) expense in 2016 was overstated
 11 for non-RPP customers and understated for RPP customers. As a result, the 2016 year end
 12 principal balances in the Account RSVA - GA USoA 1589 (“the RSVA_{GA}”) of \$2,983,501 and in
 13 the Account RSVA – Power USoA 1588 (“the RSVA_{POWER}”) of (\$2,298,829) are overstated and
 14 understated respectively by \$681,404, as identified in Table 10 below. This misallocation also
 15 affected the calculation of the RPP vs. Market Price Claim with the IESO. The consumption
 16 used to calculate the RPP vs. Market Price Claim was understated. As a result the claim to the
 17 IESO (due from the IESO) was understated by \$56,969 and the 2016 year end principal balance

1 in the RSVA_{POWER} account is overstated by \$56,969. Burlington Hydro proposes, for the
 2 purposes of deferral and variance account disposition, that the balance in the RSVA_{GA} and
 3 RSVA_{POWER} accounts be adjusted accordingly to account for these differences, including
 4 associated carrying charges, to ensure that the correct amounts are refunded to/collected from
 5 RPP and non-RPP customers. Burlington Hydro proposes to make these adjustments in the
 6 2017 financial statements to maintain alignment between the 2016 audited financial statements
 7 and the RRRs. These adjustments are identified in Table 10 and have been included in Tab “3.
 8 Continuity Schedule” of the Rate Generator Model.

9

10 **Table 10 – Adjustment to RSVA_{GA} and RSVA_{POWER}**

Description	Principal		Carrying Charges		Total
	RSVA _{GA}	RSVA _{POWER}	RSVA _{GA}	RSVA _{POWER}	
2016 Opening Balance	\$3,880,959	(\$512,289)	(\$10,020)	\$292,117	\$3,650,766
Activity in RSVA	(\$897,458)	(\$1,786,540)	\$70,019	(\$297,600)	(\$2,911,578)
2016 Closing Balance	\$2,983,501	(\$2,298,829)	\$59,999	(\$5,483)	\$739,188
RPP vs. non-RPP Consumption Adjustment	(\$681,404)	\$681,404	(\$761)	\$761	\$0
RPP vs. Market Price Claim		(\$56,969)		(\$217)	(\$57,186)
Adjusted 2016 Closing Principal Balance	\$2,302,097	(\$1,674,394)	\$59,238	(\$4,940)	\$682,002

11

12

13 Burlington Hydro confirms that, after the adjustment of (\$27,776) to Account 1595, no
 14 adjustments have been made to any deferral and variance account balances previously
 15 approved by the OEB on a final basis. Burlington Hydro can also confirm that, after the
 16 adjustment to Account 1595, the last Board approved balance of (\$2,726,558) has been
 17 transferred to Account 1595 (as identified in Burlington Hydro’s IRM application EB-2016-0059).

18 Burlington Hydro has completed and filed Tabs 3 to 7 of the Rate Generator Model. Table 11
 19 below provides a summary of the Continuity Schedule in Tab 3.

1 **Table 11 – Group 1 Continuity Schedule**

Variance Account	USoA	Principal as at Dec 31, 2016	Carrying Charges to Dec 31, 2016	Principal Disposition (EB-2016-0059)	Carrying Charges Disposition (EB-2016-0059)	Principal Adjustment 2017	Carrying Charges to April 30, 2018	2018 Disposition
Low Voltage	1550	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity	1551	(\$291)	\$2,094	(\$1,363)	(\$1,259)	\$0	(\$28)	(\$847)
RSVA - Wholesale Market Service Charge	1580	(\$4,904,713)	(\$68,345)	\$3,495,540	\$67,546	\$0	(\$23,871)	(\$1,433,843)
RSVA - Wholesale Market Service Charge - CBR B	1580	\$531,396	\$2,005	(\$457,292)	(\$8,217)	\$0	\$1,255	\$69,147
RSVA - Retail Transmission Network Charge	1584	(\$534,223)	(\$4,435)	\$486,052	\$10,131	\$0	(\$816)	(\$43,291)
RSVA - Retail Transmission Connection Charge	1586	(\$338,877)	(\$1,727)	\$242,607	\$6,238	\$0	(\$1,631)	(\$93,390)
RSVA - Power	1588	(\$1,674,394)	(\$4,940)	\$1,348,459	\$30,816	\$0	(\$5,521)	(\$305,580)
Sub-total excluding RSVA - Global Adjustment		(\$6,921,102)	(\$75,348)	\$5,114,003	\$105,255	\$0	(\$30,612)	(\$1,807,804)
RSVA - Global Adjustment	1589	\$2,302,097	\$59,238	(\$2,448,630)	(\$45,384)	\$0	(\$2,483)	(\$135,162)
Sub-total including RSVA - Global Adjustment		(\$4,619,005)	(\$16,109)	\$2,665,373	\$59,871	\$0	(\$33,095)	(\$1,942,965)
Disposition and Recovery of Regulatory Balances (2010)	1595	\$0	(\$28,202)	\$0	\$28,202	\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances (2011)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances (2012)	1595	\$24,616	\$2,273	(\$24,616)	(\$2,273)	\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances (2013)	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery of Regulatory Balances (2014)	1595	(\$390,894)	\$170,024	\$0	\$0	\$0	(\$6,622)	(\$227,491)
Disposition and Recovery of Regulatory Balances (2015)	1595	\$0	\$12,982	\$0	\$0	\$0	\$0	\$12,982
Total Group 1 Balances for Disposition		(\$4,985,282)	\$140,967	\$2,640,757	\$85,800	\$0	(\$39,717)	(\$2,157,475)
Disposition and Recovery of Regulatory Balances (2016)	1595	(\$251,472)	\$1,234,897	\$0	\$0	\$0		
Total Group 1 Balances per Tab 3. Continuity		(\$5,236,754)	\$1,375,865	\$2,640,757	\$85,800	\$0		

2

1 **Wholesale Market Participants**

2

3 A Wholesale Market Participant (“WMP”) refers to any entity that participates directly in any of
4 the Independent Electricity System Operator (“IESO”) administered markets; and therefore
5 should not be allocated balances related to transmission network and connection charges and
6 disposition/refund of regulatory balances. Burlington Hydro confirms that none of its customers
7 are WMPs.

8 **Global Adjustment**

9 Burlington Hydro settles GA costs with Class A customers on the basis of actual GA prices and
10 therefore has not allocated any of the GA variance balance to these customers for the period
11 that they were designated Class A. In 2016, Burlington Hydro did not have any customers who
12 transitioned from Class B to Class A effective July 1, 2016 (i.e. transition customers).

13

14 For non-RPP Class B customers, the $RSVA_{GA}$ captures the difference between the amounts
15 billed (or estimated to be billed) by the distributor and the actual amount paid by the distributor
16 to the IESO for those customers. Burlington Hydro has established separate rate riders
17 applicable to non-RPP Class B customers only, to dispose of the balance in the GA variance
18 account. Rate riders for the GA are calculated on a consumption basis (kW_hs).

19 **Capacity Based Recovery (“CBR”)**

20

21 Burlington Hydro confirms that it has followed the OEB’s accounting guidance on the disposition
22 of CBR variances. Burlington Hydro confirms that it had Class A customers during 2016, the
23 period for which the Account 1580 CBR Class B Sub-account balance requested for disposition
24 accumulated. Burlington Hydro has excluded the consumption and demand for Class A
25 customers that were Class A for the entire period that the CBR Class B balance accumulated.
26 Burlington Hydro has calculated a separate rate rider in Tab “6.2 CBR B” of the Rate Generator
27 Model which would be applied to Class B customers only. However, since the allocated Account
28 1580 Sub-account CBR Class B amount of \$69,147 does not produce a rate rider to four
29 decimal places in any rate class, Burlington Hydro proposes to transfer the entire CBR Class B
30 amount of \$69,147 into Account 1595 for disposition at a later date. This proposal is in

1 accordance with the *Accounting Guidance on Capacity Based Recovery* issued by the OEB on
2 July 25, 2016.

3
4 Table 12 summarizes the allocation of Group 1 balances to rate class. Burlington Hydro
5 proposes to dispose of the Group 1 Account balance of (\$2,157,475) as follows: (\$2,226,622)
6 via rate riders effective May 1, 2018 to April 30, 2019; and \$69,147 to be transferred to Account
7 1595 as described above.

8
9 Table 13 provides the calculation of the Group 1 rate riders by rate class. Burlington Hydro is
10 seeking a one-year disposition period for the Group 1 balances. This approach is consistent
11 with the EDDVAR Report which states on page 6 that “the default disposition period used to
12 clear the account balances through a rate rider should be one year”.

1 **Table 12 – Allocation of Group 1 Balances to Rate Class**

Variance Account	USoA	Residential	GS<50 kW	GS>50 kW	USL	Streetlighting	Total
Low Voltage	1550	\$0	\$0	\$0	\$0	\$0	\$0
Smart Metering Entity Charge	1551	(\$778)	(\$69)	\$0	\$0	\$0	(\$847)
RSVA - Wholesale Market Service Charge	1580	(\$475,657)	(\$147,185)	(\$799,569)	(\$2,727)	(\$8,705)	(\$1,433,843)
RSVA - Wholesale Market Service Charge - CBR B	1580	\$23,608	\$7,305	\$37,667	\$135	\$432	\$69,147
RSVA - Retail Transmission Network Charge	1584	(\$14,361)	(\$4,444)	(\$24,141)	(\$82)	(\$263)	(\$43,291)
RSVA - Retail Transmission Connection Charge	1586	(\$30,981)	(\$9,587)	(\$52,078)	(\$178)	(\$567)	(\$93,390)
RSVA - Power	1588	(\$101,372)	(\$31,368)	(\$170,404)	(\$581)	(\$1,855)	(\$305,580)
Disposition and Recovery of Regulatory Balances (2014)	1595	(\$93,272)	(\$25,934)	(\$106,694)	(\$682)	(\$910)	(\$227,492)
Disposition and Recovery of Regulatory Balances (2015)	1595	\$13,981	\$3,972	(\$4,985)	\$91	(\$78)	\$12,982
Sub-total excluding RSVA - Global Adjustment		(\$678,832)	(\$207,308)	(\$1,120,203)	(\$4,024)	(\$11,946)	(\$2,022,314)
RSVA - Global Adjustment	1589	(\$2,514)	(\$4,275)	(\$126,656)	\$0	(\$1,716)	(\$135,161)
Total Group 1 Balances for Disposition		(\$681,346)	(\$211,583)	(\$1,246,859)	(\$4,024)	(\$13,662)	(\$2,157,475)
Subtract: CBR Balances to be Transferred to 1595 for Later Disposition	1580	\$23,608	\$7,305	\$37,667	\$135	\$432	\$69,147
Total Group 1 Balances for Disposition via Rate Rider effective May 1, 2018		(\$704,954)	(\$218,888)	(\$1,284,526)	(\$4,159)	(\$14,094)	(\$2,226,622)
Total Group 1 Balances for Disposition via DVA Rate Rider effective May 1, 2018		(\$702,440)	(\$214,613)	(\$1,157,870)	(\$4,159)	(\$12,378)	(\$2,091,461)
Total Group 1 Balances for Disposition via GA Rate Rider effective May 1, 2018		(\$2,514)	(\$4,275)	(\$126,656)	\$0	(\$1,716)	(\$135,161)

3 **Table 13 – Calculation of Group 1 Rate Riders by Rate Class**

Rate Class	DVA Rate Rider				GA Rate Rider			
	Unit	Consumption/ Demand	\$ Variance Account	\$ per unit	Unit	non-RPP Consumption	\$ Variance Account	\$ per unit
RESIDENTIAL	kWh	543,441,721	(\$702,440)	(\$0.0013)	kWh	14,500,928	(\$2,514)	(\$0.0002)
GENERAL SERVICE LESS THAN 50 kW	kWh	168,159,643	(\$214,613)	(\$0.0013)	kWh	24,656,459	(\$4,275)	(\$0.0002)
GENERAL SERVICE 50 TO 4,999 kW	kW	2,419,150	(\$1,157,870)	(\$0.4786)	kWh	730,551,857	(\$126,656)	(\$0.0002)
UNMETERED SCATTERED LOAD	kWh	3,115,068	(\$4,159)	(\$0.0013)	kWh	-	\$0	n/a
STREET LIGHTING	kW	27,658	(\$12,378)	(\$0.4476)	kWh	9,898,689	(\$1,716)	(\$0.0002)
TOTAL			(\$2,091,461)				(\$135,161)	

4

1 A comparison of the rate riders effective from May 1, 2017 to April 30, 2018 to the proposed rate
 2 riders effective from May 1, 2018 to April 30, 2019 is provided in Table 14 below.

3

4 **Table 14 – Comparison of Current Approved to Proposed Rate Riders**

Rate Class	DVA Rate Rider			GA Rate Rider			CBR Rate Rider		
	Unit	Effective May 1, 2017	Effective May 1, 2018	Unit	Effective May 1, 2017	Effective May 1, 2018	Unit	Effective May 1, 2017	Effective May 1, 2018
RESIDENTIAL	kWh	(\$0.0032)	(\$0.0013)	kWh	\$0.0030	(\$0.0002)	kWh	\$0.0003	\$0.0000
GENERAL SERVICE LESS THAN 50 kW	kWh	(\$0.0032)	(\$0.0013)	kWh	\$0.0030	(\$0.0002)	kWh	\$0.0003	\$0.0000
GENERAL SERVICE 50 TO 4,999 kW	kW	(\$1.2236)	(\$0.4786)	kWh	\$0.0030	(\$0.0002)	kWh	\$0.1091	\$0.0000
UNMETERED SCATTERED LOAD	kWh	(\$0.0032)	(\$0.0013)	kWh			kWh	\$0.0003	\$0.0000
STREET LIGHTING	kW	(\$1.1650)	(\$0.4476)	kWh	\$0.0030	(\$0.0002)	kW	\$0.1038	\$0.0000

5

6

7 **GA Analysis Workform**

8

9 The GA Analysis Workform (“GA Workform”) is provided as Appendix E and is filed as a live
 10 excel file: Attachment 2_GA Analysis Workform_BHI_20171013. The GA Workform compares
 11 the principal activity in the general ledger for the RSVA_{GA} to the expected principal balance
 12 based on monthly GA volumes, revenue and costs. The GA Workform provides a tool to assess
 13 if the principal activity in the RSVA_{GA} in a specific year is reasonable.

14

15 The principal activity in the RSVA_{GA} recorded in 2016 was (\$897,458) as identified in Table 15
 16 below. The principal activity, adjusted for known adjustments of \$531,080 was (\$366,378). This
 17 is compared to the expected principal balance in the RSVA_{GA} of (\$919,754) calculated in
 18 Appendix E, which results in an unreconciled difference of \$553,377. This represents 0.71% of
 19 Burlington Hydro’s 2016 IESO purchases which is within the OEB’s threshold (+/- 1% of IESO
 20 purchases).

1 **Table 15 – GA Workform Summary**

Description	Amount
Principal Activity in RSVA_{GA}	(\$897,458)
Add Known Adjustments	\$531,080
Adjusted Principal Activity in RSVA_{GA}	(\$366,378)
Expected Principal Activity in RSVA_{GA}	(\$919,754)
Variance \$	\$553,377
Total 2016 IESO Purchases	\$78,094,482
Absolute Variance as a % of IESO Purchases	0.71%

2
 3 One of the reconciling differences identified in the GA Workform relates to the allocation
 4 between non-RPP and RPP consumption. This adjustment is discussed in further detail on
 5 page 21.

6 ***Description of Settlement Process***

7
 8 Burlington Hydro’s settlement process with the IESO was provided in its 2017 IRM application
 9 (EB-2016-0059). Burlington Hydro’s description of this process has not changed and therefore
 10 it has not submitted a description in this Application, in accordance with page 12 of the Chapter
 11 3 Filing Requirements.

12 ***RPP Settlement True-Ups***

13 Effective May 23, 2017, per the OEB’s letter titled *Guidance on Disposition of Accounts 1588*
 14 *and 1589*, applicants must record RPP Settlement true-up claims pertaining to the period that is
 15 being requested for disposition in the RSVA_{POWER} and the RSVA_{GA}. Burlington Hydro confirms
 16 the following:

- 17 • RPP settlement true-up claims are conducted on a monthly basis;
- 18 • The balances in RSVA_{POWER} and RSVA_{GA} that are requested for disposition in this
 19 Application reflect the RPP settlement amounts pertaining to the period that is being
 20 requested for disposition i.e. 2016.
- 21 • With the exception of a correction to RPP and non-RPP consumption, previously
 22 discussed on page 21, it has no true-up claims for 2016 which have not already been
 23 reflected in the 2016 audited financial statements. The reason for this is as follows:
 24 power purchases, GA purchases and the RPP vs. Market Price Claim included in one or

1 both of the Cost of Power (Account 4705) and GA (Account 4707) year-end balances
2 are updated in the current period for:

- 3 o the actual spot price of power and GA on the IESO invoices (charge types 101
4 and 148 respectively); and
- 5 o actual purchased volumes on IESO invoices.

6 **Certification of Evidence**

7

8 Burlington Hydro provides CFO certification that it has robust processes and internal controls in
9 place for the preparation, review, verification and oversight of the deferral and variance account
10 balances being disposed of in Appendix C.

11 **Lost Revenue Adjustment Mechanism Variance Account**

12

13
14 The Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”) is a retrospective
15 adjustment designed to account for differences between forecast revenue loss attributable to
16 Conservation and Demand Management (“CDM”) activity embedded in rates and actual
17 revenue loss due to the impacts of CDM programs. The OEB established Account 1568 as the
18 LRAMVA to capture the difference between the OEB-approved CDM forecast and actual results
19 at the customer rate class level.

20
21 At a minimum, distributors must apply for the clearance of its energy and/or demand related
22 LRAMVA balances attributable to energy efficiency programs in a CoS application. Distributors
23 may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of their
24 IRM rate applications, if the balance is deemed significant by the applicant.

25
26 Burlington Hydro is not applying for disposition of its LRAMVA in this Application.

27 **Tax Changes**

28 OEB policy, as described in the OEB’s 2008 report entitled *Supplemental Report of the Board*
29 *on 3rd Generation Incentive Regulation for Ontario’s Electricity Distributors* (“the Supplemental
30 Report”), prescribes a 50/50 sharing of impacts of legislated tax changes from distributors’ tax

1 rates embedded in its OEB approved base rate known at the time of application. These
2 amounts will be refunded to or recovered from customers over a 12-month period.

3 Burlington Hydro's is seeking Board approval of a Shared Tax Savings ("STS") Adjustment of
4 \$29,784 for the difference between the actual corporate income tax rate and that which was
5 estimated at the time of rebasing. Burlington Hydro has completed Tabs 8 and 9 of the Rate
6 Generator Model using the Board approved PILs model data filed in Burlington Hydro's most
7 recent CoS application (EB-2013-0115). In that proceeding, Burlington Hydro claimed the
8 Ontario small business deduction which yielded an average corporate income tax rate of
9 22.34%. Effective May 1, 2014, only companies with less than \$15 million of assets are eligible
10 to claim the small business deduction; as Burlington Hydro's assets exceed \$100 million it is not
11 eligible for this deduction. As a result, Burlington Hydro's combined actual corporate income tax
12 rate is 26.50% and its PILs expense is expected to increase by \$59,569. This results in a
13 \$29,784 STS charge to customers. The Rate Generator Model calculated applicable rate riders
14 using the appropriate customer class data underlying the OEB approved rates. A rate rider to
15 four decimal places must be generated for all applicable customer classes in order to dispose of
16 the amounts. Since one or more customer classes do not generate a rate rider to the fourth
17 decimal place, Burlington Hydro proposes that the entire 50/50 STS Adjustment of \$29,784
18 transferred to Account 1595 for disposition at a future date. This is consistent with the Chapter
19 3 Filing Requirements and the treatment of the STS Adjustment in Burlington Hydro's 2017 IRM
20 application (EB-2016-0059).

1 **Bill Impacts**

2

3 All rate payers in Burlington Hydro's service area will be affected by this Application. A summary
 4 of the bill impacts by rate class is provided in Tables 16 to 18 below. A detailed summary of the
 5 bill impacts for each rate class is provided as Appendix F.

6

7 **Table 16 – Bill Impacts - Distribution Rates (excluding Pass-through)**

Rate Class	RPP/ non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
RESIDENTIAL	RPP	750		\$ 0.26	1.0%
GENERAL SERVICE LESS THAN 50 kW	RPP	1,500		\$ (1.20)	-2.5%
GENERAL SERVICE 50 TO 4,999 kW	non-RPP	36,700	100	\$ 1.78	0.5%
UNMETERED SCATTERED LOAD	RPP	2,000		\$ 1.00	3.1%
STREET LIGHTING (1 CONNECTION)	non-RPP	175	0.22	\$ 0.04	2.5%

8

9 **Table 17 – Bill Impacts - Distribution Rates and All Rate Riders**

Rate Class	RPP/ non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
RESIDENTIAL	RPP	750		\$ 1.46	5.5%
GENERAL SERVICE LESS THAN 50 kW	RPP	1,500		\$ 1.20	2.4%
GENERAL SERVICE 50 TO 4,999 kW	non-RPP	36,700	100	\$ (52.07)	-14.3%
UNMETERED SCATTERED LOAD	RPP	2,000		\$ 4.20	13.0%
STREET LIGHTING (1 CONNECTION)	non-RPP	175	0.22	\$ (0.39)	-14.8%

10

11 **Table 18 – Bill Impacts – Total Bill including HST**

Rate Class	RPP/ non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
RESIDENTIAL	RPP	750		\$ 1.77	1.7%
GENERAL SERVICE LESS THAN 50 kW	RPP	1,500		\$ 1.75	0.8%
GENERAL SERVICE 50 TO 4,999 kW	non-RPP	36,700	100	\$ (58.84)	-1.0%
UNMETERED SCATTERED LOAD	RPP	2,000		\$ 5.45	2.0%
STREET LIGHTING (1 CONNECTION)	non-RPP	175	0.22	\$ (0.41)	-1.5%

12

1 **Conclusion**

- 2 Burlington Hydro respectfully requests that the Board approve the relief sought in this
3 Application.

Appendices

Appendix A – Current Tariff of Rates and Charges

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electrical energy to residential customers where such energy is used exclusively in 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 residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.97
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0084
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 - Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until April 30, 2018	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018	\$/kWh	(0.0032)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electricity to general service customers whose monthly average peak demand during a calendar year is less than, or forecast by BHI to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	25.95
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0139
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 - Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until April 30, 2018	\$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018	\$/kWh	(0.0032)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to general service customers with a monthly average peak demand during a calendar year equal to or greater than, or is forecast by Burlington Hydro Inc. to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	60.82
Distribution Volumetric Rate	\$/kW	2.9942
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 - Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until April 30, 2018	\$/kW	0.0452
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018	\$/kW	(1.2236)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 - Applicable only for Class B Customers	\$/kW	0.1091
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8043
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3118

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electricity to general service customers whose monthly average peak demand during a calendar year is less than, or forecast by Burlington Hydro Inc. 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 demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	9.32
Distribution Volumetric Rate	\$/kWh	0.0162
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until April 30, 2018	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018	\$/kWh	(0.0032)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 - Applicable only for Class B Customers	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to roadway lighting customers such as the City of Burlington, the Regional Municipality of Halton, Ministry of Transportation and private roadway lighting, controlled by photo cells. The daily consumption for these customers will be based on the calculated connected load times the required night time or lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.62
Distribution Volumetric Rate	\$/kW	4.5095
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 - Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2017) - effective until April 30, 2018	\$/kW	(0.0565)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018	\$/kW	(1.1650)
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 - Applicable only for Class B Customers	\$/kW	0.1038
Retail Transmission Rate - Network Service Rate	\$/kW	2.0494
Retail Transmission Rate - Line Connection Service Rate	\$/kW	1.6452

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
----------------	----	------

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

ALLOWANCES

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Statement of account	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned Cheque (plus bank charges)	\$	15.00

Non-Payment of Account

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Specific charge for wireline access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2016-0059

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	1.0373
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0270

Appendix B – Proposed Tariff of Rates and Charges

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electrical energy to residential customers where such energy is used exclusively in 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 residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.60
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0043
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES - Regulatory Component

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electricity to general service customers whose monthly average peak demand during a calendar year is less than, or forecast by BHI to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	26.40
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to general service customers with a monthly average peak demand during a calendar year equal to or greater than, or is forecast by Burlington Hydro Inc. to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	61.88
Distribution Volumetric Rate	\$/kW	3.0466
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.4786)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8811
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3686

MONTHLY RATES AND CHARGES - Regulatory Component

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to low voltage connection assets that operate at 750 volts or less and supply electricity to general service customers whose monthly average peak demand during a calendar year is less than, or forecast by Burlington Hydro Inc. 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 demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	9.48
Distribution Volumetric Rate	\$/kWh	0.0165
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to roadway lighting customers such as the City of Burlington, the Regional Municipality of Halton, Ministry of Transportation and private roadway lighting, controlled by photo cells. The daily consumption for these customers will be based on the calculated connected load times the required night time or lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.63
Distribution Volumetric Rate	\$/kW	4.5884
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(0.4476)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1055
Retail Transmission Rate - Line Connection Service Rate	\$/kW	1.6856

MONTHLY RATES AND CHARGES - Regulatory Component

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
----------------	----	------

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

ALLOWANCES

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Statement of account	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned Cheque (plus bank charges)	\$	15.00

Non-Payment of Account

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Specific charge for wireline access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Burlington Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0029

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

1.0373

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

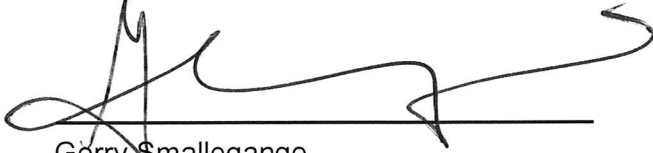
1.0270

Appendix C – Certification of Evidence

CERTIFICATION OF THE EVIDENCE

General Certification

As President and Chief Executive Officer of Burlington Hydro Inc. I certify, that to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and Chapter 3 of the Board's *Filing Requirements for Electricity Distribution Rate Applications – 2016 Edition for 2017 Rate Applications* issued on July 14, 2016.



Gerry Smallegange
President and Chief Executive Officer
Burlington Hydro Inc.

Deferral and Variance Account Balances

As Chief Financial Officer of Burlington Hydro Inc. I certify, that to the best of my knowledge, Burlington Hydro Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.



Michael Kysley
Executive Vice President and Chief Financial Officer
Burlington Hydro Inc.

Appendix D – Draft Accounting Order

Draft Accounting Order

Account 1508 – Other Regulatory Assets - Sub-Account Lost Revenue – Collection of Account Charges

Burlington Hydro shall establish a new deferral account: Account 1508 – Other Regulatory Assets - Sub-account Lost Revenue – Collection of Account Charges. This account will be established in the event that the Board prohibits LDCs from disconnecting customers and requires them to waive the Collection of Account charges in future winter periods (“Winter Moratorium”). The account will be effective the 1st day of the next Winter Moratorium if applicable. The lost revenues associated with the Collection of Account charges will be recorded in the Sub-account for future recovery from rate payers and will be disposed of at Burlington Hydro’s next rebasing application. Carrying charges will be applied to this Sub-account and will be calculated at the OEB’s prescribed interest rates.

The journal entries to be recorded are identified below:

DR 1508 Other Regulatory Assets - Sub-Account Lost Revenue – Collection of Account
Charges - Principal

CR Customer Accounts Receivable

To record the lost revenue associated with the Collection of Account Charges from customers during the Winter Moratorium.

DR 1508 Other Regulatory Assets - Sub-Account Lost Revenue – Collection of Account
Charges – Carrying Charges

CR 4405 Interest Income

To record carrying charges on the principal balance in the Sub-Account Lost Revenue – Collection of Account Charges.

Appendix E – GA Analysis Workform

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells
 Drop down cells

Note 1 **Year(s) Requested for Disposition** 2016

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

Year				
Total Metered excluding WMP	C = A+B	1,638,174,796	kWh	100%
RPP	A	812,121,696	kWh	49.6%
Non RPP	B = D+E	826,053,100	kWh	50.4%
Non-RPP Class A	D	46,445,167	kWh	2.8%
Non-RPP Class B*	E	779,607,933	kWh	47.6%

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

GA Billing Rate Description

Burlington Hydro bills non-RPP class B customers using the IESO first estimate. For billed GA \$, billing cycles that span more than one load month GA is determined by multiplying the usage in each month by the GA rate applicable for that month. The first estimate is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.

Note 4 **Analysis of Expected GA Amount**

Year									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	64,418,828	64,563,723	60,584,515	60,439,620	0.08423	\$ 5,090,829	0.09179	\$ 5,547,753	\$ 456,924
February	66,885,469	60,584,515	59,659,318	65,960,272	0.10384	\$ 6,849,315	0.09851	\$ 6,497,746	\$ 351,568
March	65,610,889	59,659,318	58,745,935	64,697,505	0.09022	\$ 5,837,009	0.10610	\$ 6,864,405	\$ 1,027,396
April	67,143,184	58,745,935	58,293,925	66,691,174	0.12115	\$ 8,079,636	0.11132	\$ 7,424,062	\$ 655,574
May	64,344,697	58,293,925	50,705,342	56,756,114	0.10405	\$ 5,905,474	0.10749	\$ 6,100,715	\$ 195,241
June	64,912,874	50,705,342	53,651,852	67,859,385	0.11650	\$ 7,905,618	0.09545	\$ 6,477,178	\$ 1,428,440
July	69,207,758	53,651,852	56,653,404	72,209,310	0.07667	\$ 5,536,288	0.08306	\$ 5,997,705	\$ 461,417
August	73,766,209	56,653,404	64,069,451	81,182,256	0.08569	\$ 6,956,507	0.07103	\$ 5,766,376	\$ 1,190,132
September	76,098,435	64,069,451	58,818,572	70,847,557	0.07060	\$ 5,001,838	0.09531	\$ 6,752,481	\$ 1,750,643
October	69,675,789	58,818,572	54,090,886	64,948,103	0.09720	\$ 6,312,956	0.11226	\$ 7,291,074	\$ 978,118
November	64,157,192	54,090,886	48,856,472	58,922,778	0.12271	\$ 7,230,414	0.11109	\$ 6,545,731	\$ 684,683
December	62,409,288	48,856,472	64,872,266	78,425,081	0.10594	\$ 8,308,353	0.08708	\$ 6,829,256	\$ 1,479,097
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	808,630,612	688,693,394	689,001,937	808,939,155		\$ 79,014,236		\$ 78,094,482	-\$ 919,754

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			-\$ 897,458	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N		
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N		
2a	Remove prior year end unbilled to actual revenue differences	N		
2b	Add current year end unbilled to actual revenue differences	N		
3a	Remove difference between prior year accrual to forecast from long term load transfers	Y	\$ 1,481	Increase to 2015 GA revenues recorded in 2016
3b	Add difference between current year accrual to forecast from long term load transfers	Y	\$ 374	Decrease to 2016 GA revenues recorded in 2017
4	Remove GA balances pertaining to Class A customers	N		
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	Y	-\$ 258,077	Add 2016 Billing Adjustment (increase to revenue) made in 2017 (\$121,151) and Deduct Prior Year Billing Adjustment (decrease to revenue) made in 2016 \$136,927
6	RPP vs. non-RPP Allocation of Consumption	Y	-\$ 681,404	consumption used to calculate non RPP Class B expense overestimated
7	Billed GA Rate is greater than Posted Rate	Y	-\$ 9,090	
8	Actual Loss Factor Less than Billed Loss Factor	Y	\$ 45,468	
9	Account 1589 Principal Disposition (EB-2016-0059)	Y	\$ 1,432,328	
Note 6	Adjusted Net Change in Principal Balance in the GL		-\$ 366,378	
	Net Change in Expected GA Balance in the Year Per Analysis		-\$ 919,754	
	Unresolved Difference		\$ 553,377	
	Unresolved Difference as % of Expected GA Payments to IESO		0.7%	

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-\$ 919,754	-\$ 897,458	\$ 531,080	-\$ 366,378	\$ 553,377	\$ 78,094,482	0.7%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
Cumulative Balance	-\$ 919,754	-\$ 897,458	\$ 531,080	-\$ 366,378	\$ 553,377	\$ 78,094,482	N/A

Additional Notes and Comments

Appendix F – Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.97	1	\$ 18.97	\$ 22.60	1	\$ 22.60	\$ 3.63	19.14%
Distribution Volumetric Rate	\$ 0.0084	750	\$ 6.30	\$ 0.0043	750	\$ 3.23	\$ (3.08)	-48.81%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0004	750	\$ 0.30	\$ -	750	\$ -	\$ (0.30)	-100.00%
Sub-Total A (excluding pass through)			\$ 25.57			\$ 25.83	\$ 0.26	1.00%
Line Losses on Cost of Power	\$ 0.0822	28	\$ 2.30	\$ 0.0822	28	\$ 2.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0032	750	\$ (2.40)	-\$ 0.0013	750	\$ (0.98)	\$ 1.43	-59.38%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	\$ -	750	\$ -	\$ (0.23)	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Account Rate Riders								
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 26.48			\$ 27.94	\$ 1.46	5.49%
RTSR - Network	\$ 0.0071	778	\$ 5.52	\$ 0.0073	778	\$ 5.68	\$ 0.16	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	778	\$ 4.59	\$ 0.0060	778	\$ 4.67	\$ 0.08	1.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.60			\$ 38.29	\$ 1.69	4.61%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	778	\$ 2.80	\$ 0.0036	778	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	778	\$ 0.23	\$ 0.0003	778	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 101.50			\$ 103.19	\$ 1.69	1.66%
HST	13%		\$ 13.20	13%		\$ 13.41	\$ 0.22	1.66%
8% Rebate	8%		\$ (8.12)	8%		\$ (8.26)	\$ (0.14)	-1.66%
Total Bill on TOU			\$ 106.58			\$ 108.35	\$ 1.77	1.66%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,500	kWh
Demand	-	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 25.95	1	\$ 25.95	\$ 26.40	1	\$ 26.40	\$ 0.45	1.73%
Distribution Volumetric Rate	\$ 0.0139	1500	\$ 20.85	\$ 0.0141	1500	\$ 21.15	\$ 0.30	1.44%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	1500	\$ 1.95	\$ -	1500	\$ -	\$ (1.95)	-100.00%
Sub-Total A (excluding pass through)			\$ 48.75			\$ 47.55	\$ (1.20)	-2.46%
Line Losses on Cost of Power	\$ 0.0822	56	\$ 4.60	\$ 0.0822	56	\$ 4.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0032	1,500	\$ (4.80)	-\$ 0.0013	1,500	\$ (1.95)	\$ 2.85	-59.38%
CBR Class B Rate Riders	\$ 0.0003	1,500	\$ 0.45	\$ -	1,500	\$ -	\$ (0.45)	-100.00%
GA Rate Riders	\$ -	1,500	\$ -	\$ -	1,500	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1,500	\$ -	\$ -	1,500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Account Rate Riders								
Additional Volumetric Rate Riders (Sheet 18)		1,500	\$ -	\$ -	1,500	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.79			\$ 50.99	\$ 1.20	2.41%
RTSR - Network	\$ 0.0068	1,556	\$ 10.58	\$ 0.0070	1,556	\$ 10.89	\$ 0.31	2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	1,556	\$ 8.25	\$ 0.0054	1,556	\$ 8.40	\$ 0.16	1.89%
Sub-Total C - Delivery (including Sub-Total B)			\$ 68.61			\$ 70.28	\$ 1.67	2.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,556	\$ 5.60	\$ 0.0036	1,556	\$ 5.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,556	\$ 0.47	\$ 0.0003	1,556	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,500	\$ 10.50	\$ 0.0070	1,500	\$ 10.50	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	975	\$ 63.38	\$ 0.0650	975	\$ 63.38	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	255	\$ 24.23	\$ 0.0950	255	\$ 24.23	\$ -	0.00%
TOU - On Peak	\$ 0.1320	270	\$ 35.64	\$ 0.1320	270	\$ 35.64	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 208.67			\$ 210.34	\$ 1.67	0.80%
HST	13%		\$ 27.13	13%		\$ 27.34	\$ 0.22	0.80%
8% Rebate	8%		\$ (16.69)	8%		\$ (16.83)	\$ (0.13)	
Total Bill on TOU			\$ 219.11			\$ 220.86	\$ 1.75	0.80%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	36,700	kWh
Demand	100	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 60.82	1	\$ 60.82	\$ 61.88	1	\$ 61.88	\$ 1.06	1.74%
Distribution Volumetric Rate	\$ 2.9942	100	\$ 299.42	\$ 3.0466	100	\$ 304.66	\$ 5.24	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0452	100	\$ 4.52	\$ -	100	\$ -	\$ (4.52)	-100.00%
Sub-Total A (excluding pass through)			\$ 364.76			\$ 366.54	\$ 1.78	0.49%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.2236	100	\$ (122.36)	-\$ 0.4786	100	\$ (47.86)	\$ 74.50	-60.89%
CBR Class B Rate Riders	\$ 0.1091	100	\$ 10.91	\$ -	100	\$ -	\$ (10.91)	-100.00%
GA Rate Riders	\$ 0.0030	36,700	\$ 110.10	-\$ 0.0002	36,700	\$ (7.34)	\$ (117.44)	-106.67%
Low Voltage Service Charge	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Account Rate Riders								
Additional Volumetric Rate Riders (Sheet 18)		100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 363.41			\$ 311.34	\$ (52.07)	-14.33%
RTSR - Network	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 363.41			\$ 311.34	\$ (52.07)	-14.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	38,069	\$ 137.05	\$ 0.0036	38,069	\$ 137.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	38,069	\$ 11.42	\$ 0.0003	38,069	\$ 11.42	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	36,700	\$ 256.90	\$ 0.0070	36,700	\$ 256.90	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	38,069	\$ 4,191.39	\$ 0.1101	38,069	\$ 4,191.39	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 4,960.42			\$ 4,908.35	\$ (52.07)	-1.05%
HST	13%		\$ 644.85	13%		\$ 638.08	\$ (6.77)	-1.05%
Total Bill on Average IESO Wholesale Market Price			\$ 5,605.27			\$ 5,546.43	\$ (58.84)	-1.05%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.32		\$ -	\$ 9.48	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0162	2000	\$ 32.40	\$ 0.0165	2000	\$ 33.00	\$ 0.60	1.85%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0002	2000	\$ (0.40)	\$ -	2000	\$ -	\$ 0.40	-100.00%
Sub-Total A (excluding pass through)			\$ 32.00			\$ 33.00	\$ 1.00	3.13%
Line Losses on Cost of Power	\$ 0.0822	75	\$ 6.13	\$ 0.0822	75	\$ 6.13	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0032	2,000	\$ (6.40)	-\$ 0.0013	2,000	\$ (2.60)	\$ 3.80	-59.38%
CBR Class B Rate Riders	\$ 0.0003	2,000	\$ 0.60	\$ -	2,000	\$ -	\$ (0.60)	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 32.33			\$ 36.53	\$ 4.20	12.99%
RTSR - Network	\$ 0.0068	2,075	\$ 14.11	\$ 0.0070	2,075	\$ 14.52	\$ 0.41	2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	2,075	\$ 11.00	\$ 0.0054	2,075	\$ 11.20	\$ 0.21	1.89%
Sub-Total C - Delivery (including Sub-Total B)			\$ 57.43			\$ 62.25	\$ 4.82	8.40%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,075	\$ 7.47	\$ 0.0036	2,075	\$ 7.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,075	\$ 0.62	\$ 0.0003	2,075	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 244.09			\$ 248.92	\$ 4.82	1.98%
HST	13%		\$ 31.73	13%		\$ 32.36	\$ 0.63	1.98%
Total Bill on TOU			\$ 275.82			\$ 281.27	\$ 5.45	1.98%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	175	kWh
Demand	0	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.62	1	\$ 0.62	\$ 0.63	1	\$ 0.63	\$ 0.01	1.61%
Distribution Volumetric Rate	\$ 4.5095	0.22	\$ 0.99	\$ 4.5884	0.22	\$ 1.01	\$ 0.02	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0565	0.22	\$ (0.01)	\$ -	0.22	\$ -	\$ 0.01	-100.00%
Sub-Total A (excluding pass through)			\$ 1.60			\$ 1.64	\$ 0.04	2.49%
Line Losses on Cost of Power	\$ 0.1101	7	\$ 0.72	\$ 0.1101	7	\$ 0.72	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 1.1650	0	\$ (0.26)	-\$ 0.4476	0	\$ (0.10)	\$ 0.16	-61.58%
CBR Class B Rate Riders	\$ 0.1038	0	\$ 0.02	\$ -	0	\$ -	\$ (0.02)	-100.00%
GA Rate Riders	\$ 0.0030	175	\$ 0.53	-\$ 0.0002	175	\$ (0.04)	\$ (0.56)	-106.67%
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Account Rate Riders								
Additional Volumetric Rate Riders (Sheet 18)		0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2.61			\$ 2.22	\$ (0.39)	-14.76%
RTSR - Network	\$ 2.0494	0	\$ 0.45	\$ 2.1055	0	\$ 0.46	\$ 0.01	2.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6452	0	\$ 0.36	\$ 1.6856	0	\$ 0.37	\$ 0.01	2.46%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3.42			\$ 3.06	\$ (0.36)	-10.63%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	182	\$ 0.65	\$ 0.0036	182	\$ 0.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	182	\$ 0.05	\$ 0.0003	182	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	175	\$ 1.23	\$ 0.0070	175	\$ 1.23	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	175	\$ 19.27	\$ 0.1101	175	\$ 19.27	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 24.87			\$ 24.51	\$ (0.36)	-1.46%
HST	13%		\$ 3.23	13%		\$ 3.19	\$ (0.05)	-1.46%
Total Bill on Average IESO Wholesale Market Price			\$ 28.11			\$ 27.70	\$ (0.41)	-1.46%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	329	kWh
Demand	-	kW
Current Loss Factor	1.0373	
Proposed/Approved Loss Factor	1.0373	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.97	1	\$ 18.97	\$ 22.60	1	\$ 22.60	\$ 3.63	19.14%
Distribution Volumetric Rate	\$ 0.0084	329	\$ 2.76	\$ 0.0043	329	\$ 1.41	\$ (1.35)	-48.81%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0004	329	\$ 0.13	\$ -	329	\$ -	\$ (0.13)	-100.00%
Sub-Total A (excluding pass through)			\$ 21.87			\$ 24.01	\$ 2.15	9.83%
Line Losses on Cost of Power	\$ 0.0822	12	\$ 1.01	\$ 0.0822	12	\$ 1.01	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0032	329	\$ (1.05)	\$ 0.0013	329	\$ (0.43)	\$ 0.63	-59.38%
CBR Class B Rate Riders	\$ 0.0003	329	\$ 0.10	\$ -	329	\$ -	\$ (0.10)	-100.00%
GA Rate Riders	\$ -	329	\$ -	\$ -	329	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	329	\$ -	\$ -	329	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Account Rate Riders								
Additional Volumetric Rate Riders (Sheet 18)		329	\$ -	\$ -	329	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.71			\$ 25.39	\$ 2.68	11.78%
RTSR - Network	\$ 0.0071	341	\$ 2.42	\$ 0.0073	341	\$ 2.49	\$ 0.07	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	341	\$ 2.01	\$ 0.0060	341	\$ 2.05	\$ 0.03	1.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.15			\$ 29.92	\$ 2.78	10.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	341	\$ 1.23	\$ 0.0036	341	\$ 1.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	341	\$ 0.10	\$ 0.0003	341	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	214	\$ 13.90	\$ 0.0650	214	\$ 13.90	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	56	\$ 5.31	\$ 0.0950	56	\$ 5.31	\$ -	0.00%
TOU - On Peak	\$ 0.1320	59	\$ 7.82	\$ 0.1320	59	\$ 7.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 55.76			\$ 58.54	\$ 2.78	4.98%
HST	13%		\$ 7.25	13%		\$ 7.61	\$ 0.36	4.98%
8% Rebate	8%		\$ (4.46)	8%		\$ (4.68)	\$ (0.22)	-
Total Bill on TOU			\$ 58.55			\$ 61.46	\$ 2.92	4.98%