

December 8, 2017

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

Dear Ms Walli:

**Re: Kingston Hydro Corporation Electricity Distribution Licence No. ED-2003-0057
2018 Electricity Distribution Rate Application (EB-2017-0055) Interrogatory
Responses and Application Updates**

Please find interrogatory responses and supporting evidence to Ontario Energy Board (OEB) Staff Interrogatories for Kingston Hydro's Custom IR – Year 3 Update 2018 Distribution Rate Application (EB-2017-0055) that was filed with the OEB on August 25, 2017.

Along with this submission Kingston Hydro has filed in live Excel format through RESS;

- (A) an updated Deferral Variance Account Continuity Schedule and GA Work form,
- (B) the Retail Transmissions Rates Work form updated for the 2017 Uniform Transmission Rates Decision and Rate Order (EB-2017-0280) recently issued by the OEB on November 23, 2017,
- (C) an updated Tariff and Bill Impact model to reflect response outcomes and updates, and
- (D) the Capital Additions Variance model.

These models are also attached as appendices A-D to this submission along with Kingston Hydro's proposed (Appendix E) 2018 Low Voltage Rates re-calculated using the RTSR connection update in PDF format.

Kingston notes that in the Deferral and Variance Account work form model, the allocated sub-account CBR Class B 1580 amount does not produce a rate rider in three rate classes (excluding the Standby rate class) and as such per the Accounting Guidance, Capacity Based Recovery July 25, 2016, Kingston proposes to transfer the entire OEB-approved CBR Class B amount (-\$5,504) into account 1595 for disposition at a later date. Hence CBR Class B rate riders produced have been left out of the proposed 2018 Tariff of Rates and Charges tab in the Tariff and Bill Impact model.

In the original application submission Kingston Hydro requested that the OEB make its Rate Order(s) emanating from the current proceeding effective January 1, 2018. At this time Kingston Hydro further requests that in the event the OEB's Decision with Reasons and Rate Order(s) cannot be delivered until after December 22, 2017, that the OEB grant an Order making Kingston Hydro's current distribution rates and charges interim effective January 1, 2018. And also establish an account allowing Kingston Hydro to recover any differences between the interim rate and the approved rates as determined by the OEB in its final Decision and Order.

Yours truly,



Sherry Gibson

Senior Advisor, Rates and Regulatory Affairs

Attachments:

- interrogatory responses
- appendices A-E

Kingston Hydro Responses to OEB Staff Interrogatories

**2018 Electricity Distribution Rates Application
Kingston Hydro Corporation (Kingston Hydro)
EB-2017-0055
December 08, 2017**

General

1) General – Earning Sharing Mechanism (ESM)

Ref: EB-2015-0083 Settlement Proposal, November 10, 2015, p. 53-55

In its settlement proposal, Kingston Hydro agreed to establish a new deferral/variance account (1508 Other Regulatory Asset – Sub-account ESM) for the purpose of tracking any excess earnings above its deemed ROE each year, starting in 2016.

In its RRR filing, Kingston Hydro reported an achieved ROE of 6.43, which is 276 basis points below the deemed ROE of 9.19.

- a) Please confirm that the ROE, for the purpose of determining any earning sharing, was calculated in the same manner as net income for regulatory purposes as reported in Kingston's RRR filing.

Kingston Response: Confirmed.

- b) If not, please provide the ROE calculation used to determine whether the ESM is triggered vs. the filed ROE.

Kingston Response: N/A.

2) General – Capital Investment Variance Account

Kingston Hydro agreed to track, on an annual basis, the variance in the cumulative revenue requirement arising from variances in three distinct capital forecasts, namely (a) System Renewal/System Service; (b) System Access and (c) General Plant.

- a) Please provide the variance in this account and discuss the variances in each of the three capital categories, namely (a) System Renewal/System Services, (b) System Access and (c) General Plant.

Kingston Response: The amount in the Capital additions variance model is \$30,122. Details provided within the answer to question b).

- b) Please provide the calculations of the associated revenue requirement impacts as per the Capital Addition Variance Model (Appendix 1 of the Accounting Order).

Kingston Response: Please find attached the capital additions variance model in live Excel format.

3) General – Efficiency Adjustment Mechanism

Please confirm that the Efficiency Adjustment Mechanism was not triggered.

Kingston Response: Confirmed that the Efficiency Adjustment Mechanism was not triggered. For the fifth consecutive year, in 2016, Kingston maintained an efficiency assessment of Group 3.

DVA Model

4) DVA model - Billing Determinants

Ref: Manager's Summary p. 16

Ref: DVA model, Sheet 4, column E – Billing Determinants

On page 16 of its Manager's Summary, Kingston Hydro noted that it used its most recent reported 2016 RRR 2.1.5 metered volumes for kWh/kW billing determinants, while customer numbers and distribution revenue are per the OEB approved Custom IR settlement agreement.

The instruction on sheet 4 of the DVA model states that the data entered into green input cells should be based on proposed load forecasts.

- a) Please explain Kingston Hydro's reason for using historic consumption and demand data rather than the load forecast which was approved by the OEB for the 2018 rate year.

Please update the model with the OEB approved billing determinants.

Kingston Response: Kingston agrees the kWh/kW billing determinants should reflect the OEB approved load forecast for the 2018 year. The data entered into green input cells was influenced by Note 4 at the bottom of sheet 4 which states that the kWh/kW data inputted should equal that reported in RRR 2.1.5.4.

The DVA model kWh/kW billing determinants have been updated to reflect OEB approved 2018 load forecast and the live updated DVA model has been filed along with this submission.

5) DVA – 2016 Continuity Schedule

Ref: DVA Model, sheet 2, 2016 Continuity Schedule – 2016 Interest Adjustments

Please explain the interest charge adjustment added in 2016 as shown in column BK of the continuity schedule.

Kingston Response: These adjustments were differences between the amount approved for disposition from the OEB and the amounts calculated in the general ledger. Kingston Hydro adjusted the interest in the general ledger to match the amount approved by the OEB.

6) Manager's Summary p. 16-19

Please provide a statement as to whether or not the applicant has made any adjustments to deferral and variance account balances that were previously approved by the OEB on a final basis in both cost of service and IRM proceedings. If adjustments were made, the applicant must provide explanations for the nature and amounts of the adjustments and include all relevant supporting documentation.

Kingston Response: Kingston Hydro has not made any adjustments.

7) Manager's Summary p. 16-19

In support of its GA claim, the applicant must provide a description of the settlement process with the IESO or host distributor. Please refer to section 2.9.5.1 of the Chapter 2 Filing Requirements for Electricity Distribution Rate Applications – 2017 Edition for 2018 Rate Applications (p. 67) for information on the level of detail that must be included within the description provided. Please provide the information required.

Kingston Response:

Billing-Global Adjustment

Kingston Hydro bills Non-RPP customers on the first estimate. Kingston Hydro bills RPP customers the RPP rate, which includes the global adjustment.

Charges-Global Adjustment

The IESO bills Kingston Hydro the actual Global Adjustment rate for the month for all kWh consumption for all Class B customers, which includes Non-RPP customers and RPP customers.

As part of the settlement process with the IESO to allocate the Global Adjustment charge between RPP and Non-RPP customers, Kingston Hydro reports the total RPP kWh consumption to the IESO using the 2nd estimate for the Global Adjustment for that month.

In addition Kingston Hydro files a true-up for the prior month between the actual Global Adjustment rate billed and the second estimate.

This ensures proper recording of the Global Adjustment charge on the IESO invoice between the Global Adjustment and Power accounts.

8) Manager's Summary p.16-19, DVA Continuity Schedule

In regards to interest rates applied to calculate the carrying charges for each regulatory deferral and variance account, please provide a statement that confirms that the applicant has used the prescribed quarterly interest rates established by the OEB for each month of each year. The rates that should be used are provided on the OEB website.

Kingston Response: Correct Kingston Hydro uses the prescribed quarterly interest rates established by the OEB.

9) DVA Continuity Schedule

Please reconcile the December 31, 2016 Group 1 DVA balances being sought for disposition with the corresponding balances per the December 31, 2016 audited financial statements. Explain and provide support for any differences noted.

Kingston Response: The table below reconciles the balance in the DVA continuity schedule that is being requested for disposition reconciled against Kingston Hydro's audited financial statements.

The difference in account 1589 is an adjustment of -\$5,004,122 for Non-RPP Class B global adjustment, \$208,631 related to Global Adjustment Class A balance and corresponding interest. These amounts have been are not being included in the request for disposition and have been reflected in the updated DVA continuity schedule and Kingston Hydro is currently working with the IESO on the Non-RPP Class B global adjustment discrepancy.

Account Description	Account	Balance per DVA	Balance per Audited Financial	Difference
LV Variance Account	1550	761,770	761,770	-
Smart Metering Entity Charge Variance Account	1551	(5,658)	(5,658)	-
RSVA - Wholesale Market Service Charge	1580	(2,031,778)	(2,031,778)	-
Variance WMS – Sub-account CBR Class	1580	1,483	1,483	-
Variance WMS – Sub-account CBR Class	1580	147,780	147,780	-
RSVA - Retail Transmission Network Charge	1584	226,272	226,272	-
RSVA - Retail Transmission Connection Charge	1586	383,428	383,428	-
RSVA - Power (excluding Global Adjustment)	1588	464,072	540,267	(76,195)
RSVA - Global Adjustment	1589	4,061,805	8,930,783	(4,868,978)
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(845)	(845)	-
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	(2,537)	(2,537)	-
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	(35,770)	(35,770)	-
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(46,526)	(46,526)	-
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(250,682)	(250,682)	-
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	551,232	551,232	-
		4,224,046	9,169,219	(4,945,173)

Below is a table further breaking down the adjustment for the difference shown above for account 1589 RSVA-Global adjustment.

Global Adjustment Reconciliation	Principal	Interest	Total
Balance per Audited Financial Statements	8,858,619	72,163	8,930,783
Adjustment for Global Adjustment Class B- to be recovered from IESO	(5,004,123)	(23,658)	(5,027,780)
Adjustment Global Adjustment Class A - to be recovered from Class A customers	208,631		208,631
Adjustment for 2016 unbilled revenue to actual 2016 revenue	(49,829)		(49,829)
Total Ending 2016 Balance per continuity schedule	4,013,299	48,506	4,061,805

10) DVA Continuity Schedule

Section 2.9.5 of the Chapter 2 Filing Requirements for Electricity Distribution Rate Applications – 2017 Edition for 2018 Rate Applications (p. 64) states that an applicant will only request disposition of audited residual balances a year after a rate rider's sunset date has expired.

- a) The applicant has proposed to dispose of \$554,942 in sub-account 1595 (2016), In regards to this residual balance, please confirm whether the above requirement has been met. If not, please explain why the applicant has proposed to dispose of this balance and why it is appropriate. If required, please update the DVA continuity schedule and rate rider calculation accordingly.

Kingston Response: Sub-account 1595 (2016) has not met the above requirement with regard to the sunset period. The DVA continuity schedule has been updated to exclude sub-account 1595 (2016) for request of disposition.

- b) In regards to the disposition of all other vintage years of Account 1595, as per Section 2.9.5 (p. 64), applicants are expected to only request the disposition of residual balances once. No further dispositions of these accounts are generally expected thereafter unless justified by the distributor. Please justify why further disposition of the residual balances in each of the vintage years of Account 1595 (other than sub-account 1595 (2016)) is warranted.

Kingston Response: Kingston Hydro has traditionally disposed of residual balances in order to clear the variance accounts for the purpose of collecting and or returning funds to the customer classes to which they relate. Kingston Hydro believes that the credit balances that have accumulated for these prior years should be returned to customers in this proceeding. Future IRM applications Kingston Hydro will only request disposition once.

11) DVA model – GA Analysis Workform

In booking expense journal entries for Charge Type 1142 (formerly 142), and Charge Type 148 from the IESO invoice, please confirm which of the following approach is used:

- a) Charge Type 1142 is booked into Account 1588. Charge Type 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively
- b) Charge Type 148 is booked into Account 1589. The portion of Charge Type 1142 equalling RPP-HOEP for RPP consumption is booked into Account 1588. The portion of Charge Type 1142 equalling GA RPP is credited into Account 1589.
- c) Another approach. Please explain this approach in detail.

Kingston Response: Approach B is used.

12) DVA model – GA Analysis Workform

With regards to the December 31, 2016 balance in Account 1589,

- a) Please indicate whether the following items (under part b,i to iii) that flow into the account is based on estimates/accruals or actuals at year end.

Kingston Response: See responses within b) below.

- b) If there are reconciling items #1a, 1b in the GA Analysis Workform or if there are any proposed adjustments to Account 1589 in the DVA Continuity Schedule for the true up impacts, please quantify the adjustment that relate to each of the following items.

- i. Revenues (i.e. is unbilled revenues trued up)

Kingston Response: No entry required based on actuals

- ii. Expenses - GA non-RPP (Charge Type 148) with respect to the quantum dollar amount and RPP/non-RPP pro-ratio percentages

Kingston Response: No entry required based on actuals

- iii. Credit of GA RPP (Charge Type 142) if the approach under IR 1b is used.

Kingston Response: The amounts recorded in 1a and 1b reflect the true-up of actual vs second estimate.

13) GA Analysis Workform

While completing the GA Analysis Workform, the applicant has noted several reconciling items for account 1589:

- a) The applicant has identified an adjustment of \$-181,024 to true-up acct 1589 to its January 2017 submission. Has this true-up adjustment been reflected in the DVA continuity schedule and resulting rate rider calculation? If not, please explain why.

Kingston Response: This true-up was not reflected in the DVA schedule and resulting rate rider calculation because Kingston Hydro was requesting disposition on our audited balance and RRR filing balances.

- b) The applicant has not recorded any balances for reconciling items 2a and 2b of the Workform. These reconciling items comprise of the difference between amounts accrued for unbilled compared to the actual amounts that were billed subsequently in relation to the unbilled accruals. Please explain why there would be no discrepancy between accrual and actual?

Kingston Response: Kingston Hydro has performed an analysis between accrual and actual for 2016, with the difference being \$ 49,829.

- c) For reconciling item 4, the applicant adjusts their GA balance to account for the portion related to its Class A customers. Has this adjustment been reflected in the continuity schedule and the resulting rate rider calculation? If not, please explain why.

Kingston Response: This adjustment was not reflected in the continuity schedule. Kingston Hydro has updated the continuity schedule and resulting rate rider calculations accordingly.

- d) As part of reconciling 6, the applicant has indicated that \$-619,300 relates to differences between the IESO posted rate and the rate charged on the IESO invoice. Please explain what the reasons are for the differences between the IESO posted rate and the rate charged on the IESO invoice.

Kingston Response: Kingston Hydro has contacted the IESO for an explanation regarding the discrepancy and is awaiting their response.

- e) The applicant has indicated that an amount of \$-5,004,122 relates to the GA variance pertaining to RPP:
- i) Why is there a balance pertaining to RPP customers in account 1589 which is used to record the GA variance pertaining to non-RPP customers only?, Please explain.

Kingston Response: The description for reconciling item #7 should not have indicated GA variance pertaining to RPP but should have indicated GA variance pertaining to Non-RPP customers.

In 2017, it was discovered that the information that was submitted by Kingston Hydro to the IESO for Class A consumption was incorrect, and did not include all meter points for one of our large use customers. This resulted in the Global adjustment Class B charges from the IESO to Kingston Hydro being too high.

Kingston Hydro has submitted revised Class A consumption to the IESO which will result in revised charges for the Class B Global Adjustment.

The expected amount of the refund has been removed from account 1589 and set up as a miscellaneous receivable.

- ii) Should this balance not be part of the RPP settlement process with the IESO, rather than being recovered from Ratepayers?

Kingston Response: See response above.

- iii) Should this adjustment have been recorded in the DVA continuity schedule for purposes of calculating the rate rider for acct 1589?

Kingston Response: See response above.

14) DVA model – GA Variance Analysis

With regards to the Dec. 31 balance in Account 1588:

- c) Please indicate whether the following items (under part b i to iv) that flow into the account are based on estimates/accruals or actuals at year end.

Kingston Response: Items i to iv are based on estimates/accruals at year end.

- d) If there are any proposed adjustments to Account 1588 in the DVA Continuity Schedule for the impacts of RPP settlement true up, please quantify the adjustment that relate to each of the following items.

Kingston Response: Kingston Hydro is not proposing any adjustments in the DVA continuity for the impacts of the RPP settlement true-up. If adjustments are required the amounts would be as follows:

- i. Revenues (i.e. is unbilled revenues trued up) \$76,195
- ii. Expenses - Commodity (Charge Type 101) No entry required, based on actuals
- iii. Expenses - GA RPP (Charge Type 148) with respect to the quantum dollar amount and RPP/non-RPP pro-ration percentages No entry required, based on actuals
- iv. RPP Settlement (Charge Type 1142 - including any data used for determining the RPP/HOEP/RPP GA components of the charge type) No entry required, based on actuals

15) DVA model – GA Variance Analysis

No adjustment pertaining to impacts of RPP settlement true-up is proposed for Account 1588 or Account 1589, please explain why not.


Kingston Response: Kingston is now proposing the adjustment in 1588 and 1589 as identified 14d) i) and 13d) respectively.

2018 Deferral/Variance Account Workform


Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2017-0055
Name of Contact and Title	Sherry Gibson, Sr Advisor Rates & Reg Affairs
Phone Number	613-546-1181 ext. 2383
Email Address	sjibson@kingstonhydro.com

General Notes

Notes

 Pale green cells represent input cells.

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

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

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

5.2 - GA Allocation	This tab has been revised. It allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers who contributed to the GA balance but are now Class A customers and former Class A customers who are now Class B customers contributing to the GA balance).	11	<p>This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2a during the period where the GA balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.</p>
5.3 - CBR	This is a new tab that calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	12	<p>This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. Select one of two options pertaining to the years in which the CBR Class B balance accumulated, either 2015 and 2016, or 2016 only in cell B13.</p> <p>The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.</p>
5.3a - CBR_B Allocation	This is a new tab that allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers who contributed to the balance but are now Class A customers and former Class A customers who are now Class B contributing to the balance).	13	<p>This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2b during the period where the CBR Class B balance accumulated.</p> <p>In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year).</p> <p>The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for the GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. All transition customers who are allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.</p>
6 - Calculation of Def-Var RR	This tab calculates all the applicable DVA ate riders.	14	<p>Enter the proposed rate rider recovery period if different than the default 12 month period. For each rate class of each rate rider, select whether the rate rider is to be calculated on a kWh/kW or number of customers basis. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .</p>
7 + 7.a GA Analysis	This is a new GA Analysis Workform that is to be completed.	15	<p>Complete tab 7.a according to the instructions in tab 7.</p>

2018 Deferral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has disposed of in the year in which the GL balance was last disposed. For example, if in the 2017 year, the utility disposed of an account, the account number must be entered in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (2014) starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁸	1580
Variance WMS – Sub-account CBR Class A ⁸	1580
Variance WMS – Sub-account CBR Class B ⁸	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508
Variance - Ontario Clean Energy Benefit Act ⁸	1508
Other Regulatory Assets - Sub-Account - Other	1508
	1508
	1508
	1508
	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Group 2 Sub-Total	

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

\$

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

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
Total of Group 1 and Group 2 Accounts (including 1592)	

Account Descriptions	Account Number
LRAM Variance Account¹¹	1568
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account ⁸	1531
Renewable Generation Connection OM&A Deferral Account ⁸	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555
Smart Meter OM&A Variance ⁹	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

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

¹ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the tran this column.

² Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di

³ As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit: "By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be address

⁴ Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

⁵ The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferr

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

⁶ If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

⁷ The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expect Claims column if the account is requested for disposition.

⁸ As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul

⁹ Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amount Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist

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

¹¹ Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate rid

¹² Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants mu 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bal

board
Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility has approved for use as at Dec. 31, 2016, regardless of whether disposition is being requested for the account. For all accounts, except for Account 1595, data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014), data should be inputted starting in the relevant balances approved for disposition was first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be starting from the vintage year. For any new accounts that have never been disposed, start inputting data from the year the account was approved to be used.

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit/ (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550		\$223,961	\$122,666	\$249,670	\$350,965	\$2,068	\$4,155	\$1,944		\$4,279
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ³	1580	-\$1,077,319	-\$684,636	-\$278,082		-\$1,483,873	-\$7,102	-\$18,293	-\$4,040		-\$21,355
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$617,073	\$81,943	\$293,424		\$405,592	\$4,331	\$6,944	\$3,882		\$7,393
RSVA - Retail Transmission Connection Charge	1586	\$709,877	\$16,107	\$363,485		\$362,499	\$5,391	\$7,369	\$5,058		\$7,702
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$694,006	-\$232,448	-\$611,968		-\$314,486	-\$8,930	-\$935	-\$11,095		\$1,230
RSVA - Global Adjustment ¹²	1589	\$842,221	\$2,753,143	\$859,385		\$2,735,979	\$2,510	\$16,265	\$6,898		\$11,877
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$1,419,001	\$768,362			-\$650,639	\$47,606	-\$15,047			\$32,559
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595		-\$228,949	-\$1,227,080		\$998,131		\$11,480	-\$53,612		\$65,092
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$1,021,155	\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$1,863,376	-\$55,660	-\$1,337,555	\$249,670	-\$331,811	\$43,364	-\$4,327	-\$57,863	\$0	\$96,900
RSVA - Global Adjustment 12	1589	\$842,221	\$2,753,143	\$859,385	\$0	\$2,735,979	\$2,510	\$16,265	\$6,898	\$0	\$11,877
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508					\$0					\$0
Other Regulatory Assets - Sub-Account - Other	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
	1508					\$0					\$0
Retail Cost Variance Account - Retail	1518					\$0					\$0
Misc. Deferred Debits	1525					\$0					\$0
Retail Cost Variance Account - STR	1548					\$0					\$0
Board-Approved CDM Variance Account	1567					\$0					\$0
Extra-Ordinary Event Costs	1572					\$0					\$0
Deferred Rate Impact Amounts	1574					\$0					\$0
RSVA - One-time	1582					\$0					\$0
Other Deferred Credits	2425					\$0					\$0
Group 2 Sub-Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$0					\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$0					\$0
Total of Group 1 and Group 2 Accounts (including 1592)		-\$1,021,155	\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777

Account Descriptions	Account Number	2011									
		Opening Principal Amounts as of Jan-1-11	Transactions(1) Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments(2) during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	OEB-Approved Disposition during 2011	Interest Adjustments(1) during 2011	Closing Interest Amounts as of Dec-31-11
LRAM Variance Account ¹¹	1568					\$0					\$0
Total including Account 1568			\$2,697,483	-\$478,170	\$249,670	\$2,404,168	\$45,874	\$11,938	-\$50,965	\$0	\$108,777
Renewable Generation Connection Capital Deferral Account ⁸	1531					\$0					\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532					\$0					\$0
Renewable Generation Connection Funding Adder Deferral Account	1533					\$0					\$0
Smart Grid Capital Deferral Account	1534					\$0					\$0
Smart Grid OM&A Deferral Account	1535					\$0					\$0
Smart Grid Funding Adder Deferral Account	1536					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555					\$0					\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555					\$0					\$0
Smart Meter OM&A Variance ⁴	1556					\$0					\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575					\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576										

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

For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Do not include interest, adjustments, or OEB approved dispositions in this column.

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

As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

"By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of January 1, 2011 will require a variance account for OCEB purposes... The Board expects that any principal balances in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be addressed through the monthly settlement process with the IESO or the host distributor, as applicable."

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variance Account rate rider. For details on how to dispose of balances in Smart Meter accounts see the OEB's Guideline: Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In the "Adjustments during 2016" column of the continuity schedule, please enter the amounts to be included in the Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line "Amount included in Deferral and Variance Account Rate Rider Calculation".

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have been approved for disposition in a previous decision. Report these account balances in the continuity schedule if this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 on the December 31, 2016 balances adjusted for the disposed balances approved by the OEB in the 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2018 on the December 31, 2016 balances adjusted for the disposed interest balances approved by the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differences need to be explained.

For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in the "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor. Select the "Check to dispose of account" checkbox in Total Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject to a materiality threshold. If the materiality threshold is met, per the APH March 2015 Guidance, the Direct Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 should be included in the DVA continuity schedule to be requested for disposition. In this continuity schedule, Account 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calculate the rate riders. Only input the Direct Benefits portion of the account balances in this continuity schedule. Account 1580 RSA VWS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2016, the balance must be explained.

Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A prudence review and disposition should be done in the application, outside of this continuity schedule.

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

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year. However, if the RPP Settlement true-up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to be made in the first year at the beginning of the current period being requested for disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current period requested for disposition.

Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance requested for disposition.

board

Referral/Variance Account Workform

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

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/(Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts											
LV Variance Account	1550	\$350,965	\$104,600		-\$47,363	\$408,202	\$4,279	\$5,793			\$10,072
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge ³	1580	-\$1,483,873	-\$888,314			-\$2,372,187	-\$21,355	-\$28,000			-\$49,355
Variance WMS – Sub-account CBR Class A ⁹	1580										
Variance WMS – Sub-account CBR Class B ⁹	1580										
RSVA - Retail Transmission Network Charge	1584	\$405,592	\$356,916			\$762,508	\$7,393	\$9,638			\$17,031
RSVA - Retail Transmission Connection Charge	1586	\$362,499	\$299,622			\$662,121	\$7,702	\$8,173			\$15,875
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$314,486	\$96,329		\$92,527	-\$125,630	\$1,230	\$2,110			\$3,340
RSVA - Global Adjustment ¹²	1589	\$2,735,979	\$2,361,773		\$279,566	\$5,377,318	\$11,877	\$50,455			\$62,332
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$650,639	\$384,820		-\$256	-\$266,075	\$32,559	-\$5,368		-\$6	\$27,185
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$998,131	-\$738,103			\$260,028	\$65,092	\$9,644			\$74,736
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$249,231	\$490,638		-\$241,407	\$0	-\$3,926	\$42,067		-\$45,993
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$331,811	-\$134,899	\$490,638	\$44,908	-\$912,440	\$96,900	-\$1,936	\$42,067	-\$6	\$52,891
RSVA - Global Adjustment 12	1589	\$2,735,979	\$2,361,773	\$0	\$279,566	\$5,377,318	\$11,877	\$50,455	\$0	\$0	\$62,332
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery											
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
	1508	\$0				\$0	\$0				\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		2012									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0				\$0
Total of Group 1 and Group 2 Accounts (including 1592)		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223

Account Descriptions	Account Number	2012									
		Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(2) during 2012	Closing Interest Amounts as of Dec-31-12
LRAM Variance Account ¹¹	1568	\$0				\$0	\$0			\$0	
Total including Account 1568		\$2,404,168	\$2,226,874	\$490,638	\$324,474	\$4,464,878	\$108,777	\$48,519	\$42,067	-\$6	\$115,223
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0			\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0			\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0			\$0	
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0			\$0	
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0			\$0	
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0			\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0			\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0			\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0			\$0	
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0			\$0	
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557										
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Deferr

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expen Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul: Account 1580 RSA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou: Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m:

1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

board

Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

		2013										2014		
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014
Group 1 Accounts														
LV Variance Account	1550	\$408,202	\$367,934	\$350,964		\$425,172	\$10,072	\$5,527	\$11,134		\$4,465	\$425,172	\$360,059	\$57,236
Smart Metering Entity Charge Variance Account	1551	\$0	\$44,232			\$44,232	\$0	\$385			\$385	\$44,232	\$-5,087	
RSVA - Wholesale Market Service Charge ³	1580	-\$2,372,187	-\$443,319	-\$1,483,874		-\$1,331,632	-\$49,355	-\$24,773	-\$50,339		-\$23,789	-\$1,331,632	\$24,615	-\$888,314
Variance WMS – Sub-account CBR Class A ⁹	1580													
Variance WMS – Sub-account CBR Class B ⁹	1580													
RSVA - Retail Transmission Network Charge	1584	\$762,508	\$216,076	\$405,591		\$572,993	\$17,031	\$8,813	\$15,315		\$10,529	\$572,993	\$212,780	\$356,916
RSVA - Retail Transmission Connection Charge	1586	\$662,121	\$109,014	\$362,498		\$408,638	\$15,875	\$6,180	\$14,782		\$7,273	\$408,638	\$141,358	\$299,622
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$125,630	-\$196,803	-\$314,526		-\$7,907	\$3,340	-\$10,565	-\$4,912		-\$2,313	-\$7,907	-\$1,451,057	\$188,897
RSVA - Global Adjustment ¹²	1589	\$5,377,318	\$3,300,841	\$2,735,980		\$5,942,180	\$62,332	\$89,339	\$65,318		\$86,353	\$5,942,180	\$3,398,074	\$2,641,339
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$266,075	-\$4,687	-\$256		-\$270,506	\$27,185	-\$3,930	-\$11		\$23,266	-\$270,506	\$3,931	-\$266,074
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$260,028	-\$331,324			-\$71,296	\$74,736	\$162			\$74,898	-\$71,296	\$2,827	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$241,407	\$256,096			\$14,689	-\$45,993	-\$676			-\$46,669	\$14,689	-\$1,341	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	-\$1,333,337	-\$2,056,378		\$723,041	\$0	\$12,831	-\$51,286		\$64,117	\$723,041	-\$839,574	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0	\$0	-\$1,454,779	-\$2,389,879
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0				\$0	\$0				\$0	\$0		
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>														
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$4,464,878	\$1,984,724	-\$1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	-\$257
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$912,440	-\$1,316,118	-\$2,735,981	\$0	\$507,423	\$52,891	-\$6,047	-\$65,317	\$0	\$112,161	\$507,423	-\$3,006,267	-\$2,641,596
RSVA - Global Adjustment 12	1589	\$5,377,318	\$3,300,841	\$2,735,980	\$0	\$5,942,180	\$62,332	\$89,339	\$65,318	\$0	\$86,353	\$5,942,180	\$3,398,074	\$2,641,339
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery														
Variance - Ontario Clean Energy Benefit Act ³	1508	\$0				\$0	\$0				\$0	\$0		
Other Regulatory Assets - Sub-Account - Other	1508	\$0				\$0	\$0				\$0	\$0		
	1508	\$0				\$0	\$0				\$0	\$0		
	1508	\$0				\$0	\$0				\$0	\$0		
	1508	\$0				\$0	\$0				\$0	\$0		
	1508	\$0				\$0	\$0				\$0	\$0		
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0	\$0		
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0		
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0		
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0		
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0		
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0		
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0		
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0		
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Account Descriptions	Account Number	2013										Appendix A		
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0			\$0	\$0			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$0			\$0	\$0			
Total of Group 1 and Group 2 Accounts (including 1592)		\$4,464,878	\$1,984,724	-\$1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	-\$257

Account Descriptions	Account Number	2013										Appendix A		
		Opening Principal Amounts as of Jan-1-13	Transactions(1) Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments(2) during 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	OEB-Approved Disposition during 2013	Interest Adjustments(2) during 2013	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014
LRAM Variance Account ¹¹	1568	\$0				\$0	\$0			\$0	\$0			
Total including Account 1568		\$4,464,878	\$1,984,724	-\$1	\$0	\$6,449,603	\$115,223	\$83,292	\$1	\$0	\$198,514	\$6,449,603	\$391,807	-\$257
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0			\$0	\$0			
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0			\$0	\$0			
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0			\$0	\$0			
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0			\$0	\$0			
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0			\$0	\$0			
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0			\$0	\$0			
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$0				\$0	\$0			\$0	\$0			
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0			\$0	\$0			
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557													
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$0				\$0					\$0			
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576	\$0				\$0					\$0			

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Defe

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

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

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

board
Referral/Variance Account Workform

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

Account Descriptions	Account Number	2014							2015						
		Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
Group 1 Accounts															
LV Variance Account	1550		\$727,995	\$4,465	\$6,496	\$59		\$10,902	\$727,995	\$690,308	\$367,935		\$1,050,369	\$10,902	\$7,761
Smart Metering Entity Charge Variance Account	1551		\$39,145	\$385	\$580			\$965	\$39,145	-\$2,817	\$44,232		-\$7,905	\$965	\$89
RSVA - Wholesale Market Service Charge ³	1580		-\$418,703	-\$23,789	\$1,857	-\$16,427		-\$5,505	-\$418,703	-\$1,405,843	-\$443,319		-\$1,381,227	-\$5,505	-\$6,796
Variance WMS – Sub-account CBR Class A ⁹	1580								\$0	\$23,559			\$23,559	\$0	\$84
Variance WMS – Sub-account CBR Class B ⁹	1580								\$0	\$151,082			\$151,082	\$0	\$480
RSVA - Retail Transmission Network Charge	1584		\$428,857	\$10,529	\$6,172	\$8,712		\$7,989	\$428,857	\$690,134	\$216,076		\$902,915	\$7,989	\$3,640
RSVA - Retail Transmission Connection Charge	1586		\$250,374	\$7,273	\$3,494	\$6,965		\$3,802	\$250,374	\$637,424	\$109,015		\$778,783	\$3,802	\$2,684
RSVA - Power (excluding Global Adjustment) ¹²	1588		-\$1,647,860	-\$2,313	-\$855	\$11,955		-\$15,123	-\$1,647,860	-\$2,069,276	-\$196,803		-\$3,520,334	-\$15,123	-\$29,689
RSVA - Global Adjustment ¹²	1589		\$6,698,915	\$86,353	\$63,381	\$48,786		\$100,948	\$6,698,915	\$3,391,906	\$3,300,842		\$6,789,979	\$100,948	\$64,068
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595		\$0	\$0				\$0	\$0				\$0	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$256	-\$757	\$23,266	\$1,284	\$24,577	-\$5	-\$32	-\$757	-\$827	-\$4,687		\$3,103	-\$32	\$17
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595		-\$68,468	\$74,898	-\$982			\$73,916	-\$68,468	-\$2,482	-\$71,294		\$343	\$73,916	-\$314
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595		\$13,348	-\$46,669	\$202			-\$46,467	\$13,348		\$14,689		-\$1,341	-\$46,467	\$49
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595		-\$116,533	\$64,117	\$1,313			\$65,430	-\$116,533	-\$35,020			-\$151,553	\$65,430	-\$1,753
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595		\$935,100	\$0	\$15,170	-\$84,643		\$99,813	\$935,100	-\$1,082,420			-\$147,320	\$99,813	\$2,586
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		\$0	\$0				\$0	\$0	-\$2,130,061	-\$3,336,686		\$1,206,625	\$0	\$18,592
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		\$0	\$0				\$0	\$0				\$0	\$0	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$256	\$6,841,411	\$198,514	\$98,112	-\$16	-\$5	\$296,638	\$6,841,411	-\$1,144,333	-\$1	\$0	\$5,697,079	\$296,638	\$61,498
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$256	\$142,496	\$112,161	\$34,731	-\$48,802	-\$5	\$195,690	\$142,496	-\$4,536,239	-\$3,300,843	\$0	-\$1,092,900	\$195,690	-\$2,571
RSVA - Global Adjustment 12	1589	\$0	\$6,698,915	\$86,353	\$63,381	\$48,786	\$0	\$100,948	\$6,698,915	\$3,391,906	\$3,300,842	\$0	\$6,789,979	\$100,948	\$64,068
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery															
Variance - Ontario Clean Energy Benefit Act ³	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Other Regulatory Assets - Sub-Account - Other	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
	1508		\$0	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - Retail	1518		\$0	\$0				\$0	\$0				\$0	\$0	
Misc. Deferred Debits	1525		\$0	\$0				\$0	\$0				\$0	\$0	
Retail Cost Variance Account - STR	1548		\$0	\$0				\$0	\$0				\$0	\$0	
Board-Approved CDM Variance Account	1567		\$0	\$0				\$0	\$0				\$0	\$0	
Extra-Ordinary Event Costs	1572		\$0	\$0				\$0	\$0				\$0	\$0	
Deferred Rate Impact Amounts	1574		\$0	\$0				\$0	\$0				\$0	\$0	
RSVA - One-time	1582		\$0	\$0				\$0	\$0				\$0	\$0	
Other Deferred Credits	2425		\$0	\$0				\$0	\$0				\$0	\$0	
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Appendix A

Account Descriptions	Account Number	2014						2015							
		Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	\$0				\$0	\$0		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$0	\$0			\$0	\$0				\$0	\$0		
Total of Group 1 and Group 2 Accounts (including 1592)		-\$256	\$6,841,411	\$198,514	\$98,112	-\$16	-\$5	\$296,638	\$6,841,411	-\$1,144,333	-\$1	\$0	\$5,697,079	\$296,638	\$61,498

Appendix A

Account Descriptions	Account Number	2014							2015						
		Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15
LRAM Variance Account ¹¹	1568		\$0	\$0			\$0	\$0				\$0	\$0		
Total including Account 1568		-\$256	\$6,841,411	\$198,514	\$98,112	-\$16	-\$5	\$296,638	\$6,841,411	-\$1,144,333	-\$1	\$0	\$5,697,079	\$296,638	\$61,498
Renewable Generation Connection Capital Deferral Account ⁸	1531		\$0	\$0			\$0	\$0				\$0	\$0		
Renewable Generation Connection OM&A Deferral Account ⁸	1532		\$0	\$0			\$0	\$0				\$0	\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Grid Capital Deferral Account	1534		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Grid OM&A Deferral Account	1535		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555		\$0	\$0			\$0	\$0				\$0	\$0		
Smart Meter OM&A Variance ⁴	1556		\$0	\$0			\$0	\$0				\$0	\$0		
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557		\$0	\$0			\$0	\$0				\$0	\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575		\$0					\$0				\$0			
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576		\$0					\$0				\$0			

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Defe

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

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

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

board

Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the utility data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number	2016													Principal Disposition during 2017 - instructed by OEB
		OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	
Group 1 Accounts															
LV Variance Account	1550	\$11,593	\$1,513	\$8,584	\$1,050,369	\$61,724	\$360,059		\$752,033	\$8,584	\$7,932	\$3,355	-\$3,424	\$9,737	\$690,309
Smart Metering Entity Charge Variance Account	1551	\$598	-\$637	-\$181	-\$7,905	-\$2,712	-\$5,087		-\$5,529	-\$181	-\$78	\$310	\$441	-\$128	-\$2,817
RSVA - Wholesale Market Service Charge ³	1580	-\$16,021	-\$2,894	\$826	-\$1,381,227	-\$802,172	\$24,615		-\$2,008,014	\$826	-\$18,682	\$10,793	\$4,885	-\$23,764	-\$1,405,842
Variance WMS - Sub-account CBR Class A ⁹	1580			\$84	\$23,559	-\$22,303			\$1,257	\$84	\$143			\$227	
Variance WMS - Sub-account CBR Class B ⁹	1580			\$480	\$151,082	-\$5,468			\$145,613	\$480	\$1,687			\$2,167	\$151,082
RSVA - Retail Transmission Network Charge	1584	\$6,037	\$259	\$5,851	\$902,915	-\$469,189	\$212,780		\$220,946	\$5,851	\$5,200	\$4,343	-\$1,382	\$5,326	\$690,135
RSVA - Retail Transmission Connection Charge	1586	\$2,437	\$301	\$4,350	\$778,783	-\$260,031	\$141,358		\$377,394	\$4,350	\$5,500	\$2,955	-\$861	\$6,034	\$637,425
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$18,112	-\$2,492	-\$29,192	-\$3,520,334	\$2,650,728	-\$1,451,057	-\$76,195	\$505,255	-\$29,192	-\$29,671	-\$13,313	\$4,366	-\$41,184	-\$2,069,277
RSVA - Global Adjustment ¹²	1589	\$102,042	\$1,171	\$64,145	\$6,789,979	\$462,591	\$3,398,074	\$158,802	\$4,013,298	\$64,145	\$39,865	\$37,080	-\$18,424	\$48,507	\$3,391,905
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595			\$0	\$0				\$0	\$0				\$0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$1,430	-\$1,307	\$108	\$3,103		\$3,931		-\$828	\$108	-\$9	\$1,442	\$1,326	-\$17	-\$828
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$73,505	-\$24	\$73	\$343		\$2,827		-\$2,484	\$73	-\$27	\$441	\$342	-\$53	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	-\$46,382	\$5	-\$31	-\$1,341		-\$1,341		\$0	-\$31		-\$101	-\$70	\$0	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595			\$63,677	-\$151,553		-\$116,533		-\$35,020	\$63,677	-\$385	\$64,121	\$79	-\$751	-\$35,020
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595			\$102,399	-\$147,320	\$16			-\$147,305	\$102,399	-\$1,620			\$100,779	-\$147,320
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	-\$114,267		\$132,859	\$1,206,625	-\$1,542,307	\$35,845		-\$371,527	\$132,859	\$211	\$12,225		\$120,845	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595			\$0	\$0	-\$2,800,481	-\$3,137,704		\$337,222	\$0	\$23,611	-\$190,399		\$214,010	
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	-\$4,106	\$354,030	\$5,697,079	-\$2,529,606	-\$532,231	\$82,607	\$3,782,312	\$354,030	\$33,677	-\$66,750	-\$12,722	\$441,734	\$1,899,752
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$102,042	-\$5,277	\$289,885	-\$1,092,900	-\$2,992,197	-\$3,930,306	-\$76,195	-\$230,986	\$289,885	-\$6,188	-\$103,829	\$5,702	\$393,228	-\$1,492,153
RSVA - Global Adjustment 12	1589	\$102,042	\$1,171	\$64,145	\$6,789,979	\$462,591	\$3,398,074	\$158,802	\$4,013,298	\$64,145	\$39,865	\$37,080	-\$18,424	\$48,507	\$3,391,905
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery				\$0	\$0				\$0	\$0				\$0	
Variance - Ontario Clean Energy Benefit Act ³	1508			\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Other	1508			\$0	\$0				\$0	\$0				\$0	
	1508			\$0	\$0				\$0	\$0				\$0	
	1508			\$0	\$0				\$0	\$0				\$0	
	1508			\$0	\$0				\$0	\$0				\$0	
	1508			\$0	\$0				\$0	\$0				\$0	
Retail Cost Variance Account - Retail	1518			\$0	\$0				\$0	\$0				\$0	
Misc. Deferred Debits	1525			\$0	\$0				\$0	\$0				\$0	
Retail Cost Variance Account - STR	1548			\$0	\$0				\$0	\$0				\$0	
Board-Approved CDM Variance Account	1567			\$0	\$0				\$0	\$0				\$0	
Extra-Ordinary Event Costs	1572			\$0	\$0				\$0	\$0				\$0	
Deferred Rate Impact Amounts	1574			\$0	\$0				\$0	\$0				\$0	
RSVA - One-time	1582			\$0	\$0				\$0	\$0				\$0	
Other Deferred Credits	2425			\$0	\$0				\$0	\$0				\$0	
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2016

Appendix A

Account Descriptions	Account Number	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit/(Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Amounts as of Dec-31-16	Principal Disposition during 2017 - instructed by OEB
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			\$0	\$0				\$0	\$0				\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$0	\$0				\$0	\$0				\$0	
Total of Group 1 and Group 2 Accounts (including 1592)		\$0	-\$4,106	\$354,030	\$5,697,079	-\$2,529,606	-\$532,231	\$82,607	\$3,782,312	\$354,030	\$33,677	-\$66,750	-\$12,722	\$441,734	\$1,899,752

Account Descriptions	Account Number	2016													Principal Disposition during 2017 - instructed by OEB
		OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Amounts as of Dec-31-16	
LRAM Variance Account ¹¹	1568			\$0	\$0			\$0	\$0	\$0			\$0		
Total including Account 1568		\$0	-\$4,106	\$354,030	\$5,697,079	-\$2,529,606	-\$532,231	\$82,607	\$3,782,312	\$354,030	\$33,677	-\$66,750	-\$12,722	\$441,734	\$1,899,752
Renewable Generation Connection Capital Deferral Account ⁸	1531			\$0	\$0			\$0	\$0	\$0			\$0		
Renewable Generation Connection OM&A Deferral Account ⁸	1532			\$0	\$0			\$0	\$0	\$0			\$0		
Renewable Generation Connection Funding Adder Deferral Account	1533			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Grid Capital Deferral Account	1534			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Grid OM&A Deferral Account	1535			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Grid Funding Adder Deferral Account	1536			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555			\$0	\$0			\$0	\$0	\$0			\$0		
Smart Meter OM&A Variance ⁴	1556			\$0	\$0			\$0	\$0	\$0			\$0		
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557			\$0	\$0			\$0	\$0	\$0			\$0		
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575				\$0				\$0						
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576				\$0				\$0						

Appendix A

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Defe

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul Account 1580 RSA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

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

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

board

Referral/Variance Account Workform

This continuity schedule must be completed for each account and sub-account that the data from the year in which the GL balance was last disposed. For example, if in the 2017 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, start

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

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

If you had any customers classified as Class A at any point where the balance in 1580 sub-account CBR Class B accumulated (2015 and 2016, or 2016), check off the checkbox.

If you had Class A customer(s) during this period, Tab 5.3 will be generated and applicants must complete the information pertaining to Class A customers.

If you only had Class B customers during this period, the balance in 1580 sub-account CBR Class B will be allocated and disposed of using information in Tab 5.3.

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	Variance RRR vs. 2016 Balance (Principal + Interest)
		Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (e)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (e)	Total Interest	Total Claim	As of Dec 31-16	
Group 1 Accounts										
LV Variance Account	1550	\$12,822	\$61,724	-\$3,085	\$679		-\$2,406	\$59,318.31	\$761,770	-\$0
Smart Metering Entity Charge Variance Account	1551	-\$523	-\$2,712	\$395	-\$30		\$365	-\$2,347.39	-\$5,658	-\$0
RSVA - Wholesale Market Service Charge ³	1580	-\$25,431	-\$602,172	\$1,667	-\$6,624		-\$4,957	-\$607,128.59	-\$2,031,778	-\$0
Variance WMS - Sub-account CBR Class A ⁹	1580		\$1,257	\$227	\$14		\$241	\$0.00	\$1,483	-\$0
Variance WMS - Sub-account CBR Class B ⁹	1580	\$2,142	-\$5,469	\$25	-\$60		-\$35	-\$5,503.92	\$147,780	-\$0
RSVA - Retail Transmission Network Charge	1584	\$9,100	-\$469,189	-\$3,774	-\$5,161		-\$8,935	-\$478,123.99	\$226,272	-\$0
RSVA - Retail Transmission Connection Charge	1586	\$8,407	-\$260,031	-\$2,373	-\$2,860		-\$5,233	-\$265,263.96	\$383,428	-\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$38,641	\$2,574,532	-\$2,543	\$28,320		\$25,777	\$2,600,309.47	\$540,267	\$76,195
RSVA - Global Adjustment ¹²	1589	\$64,377	\$621,393	-\$15,870	\$6,835		-\$9,035	\$612,357.92	\$8,930,783	\$4,868,978
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595		\$0	\$0	\$0		\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$1,343	\$0	\$1,326	-\$0		\$1,326	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$845
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595		-\$2,484	-\$53	-\$27		-\$80	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$2,537
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$70	\$0	-\$70	\$0		-\$70	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$829	\$0	\$78	\$0		\$78	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$35,770
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$100,778	\$15	\$1	\$0		\$1	<input type="checkbox"/> Check to Dispose of Account	\$0.00	-\$46,526
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595		-\$371,527	\$120,845	-\$4,087		\$116,758	<input checked="" type="checkbox"/> Check to Dispose of Account	-\$254,769.15	-\$250,682
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595		\$337,222	\$214,010	\$3,709		\$217,719	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$551,232
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>										
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$130,929	\$1,882,560	\$310,805	\$20,708	\$0	\$331,514	\$1,658,848.69	\$9,169,219	\$4,945,173
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$66,552	\$1,261,167	\$326,676	\$13,873	\$0	\$340,548	\$1,046,490.77	\$238,436	\$76,194
RSVA - Global Adjustment 12	1589	\$64,377	\$621,393	-\$15,870	\$6,835	\$0	-\$9,035	\$612,357.92	\$8,930,783	\$4,868,978
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		\$0	\$0			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		\$0	\$0			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery										
Variance - Ontario Clean Energy Benefit Act ³	1508		\$0	\$0			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Other	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
	1508		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Retail Cost Variance Account - Retail	1518		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Misc. Deferred Debits	1525		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Retail Cost Variance Account - STR	1548		\$0	\$0			\$0		\$0.00	\$0
Board-Approved CDM Variance Account	1567		\$0	\$0			\$0		\$0.00	\$0
Extra-Ordinary Event Costs	1572		\$0	\$0			\$0		\$0.00	\$0
Deferred Rate Impact Amounts	1574		\$0	\$0			\$0		\$0.00	\$0
RSVA - One-time	1582		\$0	\$0			\$0		\$0.00	\$0
Other Deferred Credits	2425		\$0	\$0			\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Group 2 Sub-Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	Appendix A As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
		Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim			
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		\$0	\$0			\$0	\$0.00		\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592		\$0	\$0			\$0	\$0.00		\$0	
Total of Group 1 and Group 2 Accounts (including 1592)		\$130,929	\$1,882,560	\$310,805	\$20,708	\$0	\$331,514	\$1,658,848.69	\$9,169,219	\$4,945,173	

Account Descriptions	Account Number	2017			Projected Interest on Dec-31-16 Balances				2.1.7 RRR	Appendix A As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
		Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31 -16 balance adjusted for disposition during 2017 (6)	Total Interest	Total Claim			
LRAM Variance Account ¹¹	1568		\$0	\$0			\$0	\$0.00		\$0	
Total including Account 1568		\$130,929	\$1,882,560	\$310,805	\$20,708	\$0	\$331,514	\$1,658,848.69	\$9,169,219	\$4,945,173	
Renewable Generation Connection Capital Deferral Account ⁸	1531		\$0	\$0			\$0	\$0.00		\$0	
Renewable Generation Connection OM&A Deferral Account ⁸	1532		\$0	\$0			\$0	\$0.00		\$0	
Renewable Generation Connection Funding Adder Deferral Account	1533		\$0	\$0			\$0	\$0.00		\$0	
Smart Grid Capital Deferral Account	1534		\$0	\$0			\$0	\$0.00		\$0	
Smart Grid OM&A Deferral Account	1535		\$0	\$0			\$0	\$0.00		\$0	
Smart Grid Funding Adder Deferral Account	1536		\$0	\$0			\$0	\$0.00		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555		\$0	\$0			\$0	\$0.00		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555		\$0	\$0			\$0	\$0.00		\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555		\$0	\$0			\$0	\$0.00		\$0	
Smart Meter OM&A Variance ⁴	1556		\$0	\$0			\$0	\$0.00		\$0	
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557		\$0	\$0			\$0	\$0.00		\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575		\$0					\$0.00		\$0	
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576		\$0					\$0.00		\$0	

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variar Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Defe

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally exp Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

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

Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

Board Referral/Variance Account Workform

During the period
 calculated (i.e.

to be generated.
 through a rate rider

This continuity schedule must be completed for each account and sub-account that the balance in 1580
 data from the year in which the GL balance was last disposed. For example, if in the 2017 Account 1580
 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputting
 the relevant balances approved for disposition was first transferred into Account 1595 (20
 starting from the vintage year. For any new accounts that have never been disposed, start

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ³	1580
Variance WMS – Sub-account CBR Class A ⁹	1580
Variance WMS – Sub-account CBR Class B ⁹	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment) ¹²	1588
RSVA - Global Adjustment ¹²	1589
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment 12	1589
Group 2 Accounts	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	
Variance - Ontario Clean Energy Benefit Act ³	1508
Other Regulatory Assets - Sub-Account - Other	1508
	1508
	1508
	1508
	1508
Retail Cost Variance Account - Retail	1518
Misc. Deferred Debits	1525
Retail Cost Variance Account - STR	1548
Board-Approved CDM Variance Account	1567
Extra-Ordinary Event Costs	1572
Deferred Rate Impact Amounts	1574
RSVA - One-time	1582
Other Deferred Credits	2425
Group 2 Sub-Total	

Account Descriptions	Account Number
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592
Total of Group 1 and Group 2 Accounts (including 1592)	

Account Descriptions	Account Number
LRAM Variance Account¹¹	1568
Total including Account 1568	
Renewable Generation Connection Capital Deferral Account ⁸	1531
Renewable Generation Connection OM&A Deferral Account ⁸	1532
Renewable Generation Connection Funding Adder Deferral Account	1533
Smart Grid Capital Deferral Account	1534
Smart Grid OM&A Deferral Account	1535
Smart Grid Funding Adder Deferral Account	1536
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555
Smart Meter OM&A Variance ⁴	1556
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575
Accounting Changes Under CGAAP Balance + Return Component ⁵	1576

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

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

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB Approved di As per the January 6, 2011 Letter from the OEB regarding the implementation of the Ontario Clean Energy Benefit:

*By way of exception... The Board does anticipate that licensed distributors that cannot adapt their invoices as of Janua *Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act* will be address:

Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Variari Smart Meter Disposition and Cost Recovery (G-2011-0001)

The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In th Account 1575 and 1576 rate rider calculation from the applicable Chapter 2-E appendix line *Amount included in Defe

Depending on the disposition period, balances may exist in Account 1575 and Account 1576 even if the accounts have this is the case and leave the checkbox "Check to Dispose of Account" in the Total Claim column unchecked.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 20 the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts are to agree to the RRR data. Differ For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be rec column. The two are not to be netted together and recorded in one column in the first year.

The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. (Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expec Claims column if the account is requested for disposition.

As per the Filing Requirements for 2018 rate applications, request for rate protection on eligible investments are subject Benefits portion of Account 1531 should be transferred to rate base. The Direct Benefits portion of Account 1532 shoul 1531 is listed for reference only. Account 1532 is included in the Group 2 allocation of balances that are used to calcul: Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amou: Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exist Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dispa application, outside of this continuity schedule.

Input the LRAMVA balance in the continuity schedule as calculated from the LRAMVA model. The associated rate ride Effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants m: 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts wit impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will ne up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adju disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the bala

2018 Deferral/Variance Account Workform

Accounts that produced a variance on the continuity schedule are listed below.
 Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2016 Balance (Principal + Interest)	Explanation
LV Variance Account	1550	\$ (0.34)	
Smart Metering Entity Charge Variance Account	1551	\$ (0.44)	
RSVA - Wholesale Market Service Charge ⁹	1580	\$ (0.29)	
Variance WMS – Sub-account CBR Class A9	1580	\$ (0.47)	
Variance WMS – Sub-account CBR Class B9	1580	\$ (0.23)	
RSVA - Retail Transmission Network Charge	1584	\$ (0.09)	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.38)	
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$ 76,195.39	Adjustment for 2016 unbilled revenue to actual 2016 revenue
RSVA - Global Adjustment 12	1589	\$ 4,868,978.40	1) adjustment for Global Adjustment Class B customers included in balance for RRR filing but excluded in request for disposition 2) Balance for Class A customers included in RRR filing but excluded in request for disposition 3) adjustment for 2016 unbilled
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$ (0.10)	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1595	\$ 0.34	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$ 0.40	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$ 0.37	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$ (0.03)	
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$ 0.35	
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$ (0.19)	

2018 Deferral/Variance Account Workform

	Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 4,999 KW	LARGE USE	UNMETERED SCATTERED LOAD	STANDBY POWER	STREET LIGHTING
LV Variance Account	1550	kWh	15,867	7,040	23,576	12,582	98	0	156
Smart Metering Entity Charge Variance Account	1551	# of Customers	(2,102)	(245)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	kWh	(163,456)	(72,525)	(238,917)	(129,621)	(1,007)	0	(1,602)
RSVA - Retail Transmission Network Charge	1584	kWh	(127,891)	(56,745)	(190,029)	(101,418)	(788)	0	(1,254)
RSVA - Retail Transmission Connection Charge	1586	kWh	(70,954)	(31,482)	(105,428)	(56,267)	(437)	0	(696)
RSVA - Power (excluding Global Adjustment)	1588	kWh	700,077	310,620	1,023,273	555,164	4,313	0	6,862
RSVA - Global Adjustment	1589	Non-RPP kWh	14,215	33,652	557,529	0	2,687	0	4,275
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	(141,151)	(43,384)	(55,713)	(10,811)	(1,184)	0	(2,527)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		1,051,995	210,389	113,280	456,762	269,629	995	0	940
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	kWh	0	0	0	0	0	0	0
	1508	kWh	0	0	0	0	0	0	0
	1508	kWh	0	0	0	0	0	0	0
	1508	kWh	0	0	0	0	0	0	0
	1508	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	kWh	0	0	0	0	0	0	0
Total of Account 1592		0	0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568		0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)			0	0	0	0	0	0	0
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	kWh	(1,884)	(836)	(2,754)	0	(12)	0	(18)
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(941,186)	(326,232)	(124,816)	(327,594)	(155,913)	(2,311)	0	(4,320)
Total of Account 1580 and 1588 (not allocated to WMPs)		1,993,181	536,621	238,096	784,356	425,542	3,306	0	5,260
Balance of Account 1589 Allocated to Non-WMPs		612,358	14,215	33,652	557,529	0	2,687	0	4,275
Group 2 Accounts (including 1592, 1532)		0	0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	kWh	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0	0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers									\$18.46
1589/total kwh									\$0.0009



2018 Deferral/Variance Account Work

	Amounts from Sheet 2	Allocator							
LV Variance Account	1550	59,318	kWh	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,347)	# of Customers	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(607,129)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(478,124)	kWh	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(265,264)	kWh	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,600,309	kWh	0	0	0	0	0	0
RSVA - Global Adjustment	1589	612,358	Non-RPP kWh	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		1,051,995		0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
Total of Group 2 Accounts		0		0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0							
Variance		0							
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(5,504)	kWh	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(941,186)		0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		1,993,181		0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		612,358		0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		0		0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption									
Account 1589 / Number of Customers		\$18.46							
1589/total kwh		\$0.0009							

2018 Deferral/Variance Account Work

		Amounts from Sheet 2	Allocator								
LV Variance Account	1550	59,318	kWh	0	0	0	0	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	(2,347)	# of Customers	0	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(607,129)	kWh	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	(478,124)	kWh	0	0	0	0	0	0	0	0
RSVA - Retail Transmission Connection Charge	1586	(265,264)	kWh	0	0	0	0	0	0	0	0
RSVA - Power (excluding Global Adjustment)	1588	2,600,309	kWh	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	612,358	Non-RPP kWh	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	0	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(254,769)	%	0	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		1,051,995		0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Other	1508	0	kWh	0	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0	0
Total of Group 2 Accounts		0		0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0	0
Total of Account 1592		0		0	0	0	0	0	0	0	0
LRAM Variance Account (Enter dollar amount for each class)	1568	0		0	0	0	0	0	0	0	0
(Account 1568 - total amount allocated to classes)		0									
Variance		0									
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(5,504)	kWh	0	0	0	0	0	0	0	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		(941,186)		0	0	0	0	0	0	0	0
Total of Account 1580 and 1588 (not allocated to WMPs)		1,993,181		0	0	0	0	0	0	0	0
Balance of Account 1589 Allocated to Non-WMPs		612,358		0	0	0	0	0	0	0	0
Group 2 Accounts (including 1592, 1532)		0		0	0	0	0	0	0	0	0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0	0	0
Total Balance Allocated to each class for Accounts 1575 and 1576		0		0	0	0	0	0	0	0	0
Account 1589 reference calculation by customer and consumption											
Account 1589 / Number of Customers		\$18.46									
1589/total kwh		\$0.0009									

2018 Deferral/Variance Account Workform

1 Please enter the Year the Account 1589 GA Balance was Last Disposed. (e.g. If in the 2016 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2014, enter 2014.)

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from year after the balance was last disposed to 2016)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2014, the period the GA accumulated would be 2015 and 2016.)

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016
Customer A1	LARGE USE	kWh	147,665,995
		kW	279,169
Customer A2		kWh	
		kW	
Customer A3		kWh	
		kW	

2018 Deferral/Variance Account Workform

The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

Year(s) in which CBR Class B Balance accumulated

2016

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

	Total Metered 2016 Consumption Minus WMP		Total Metered 2016 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2016 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	186,210,871	-	0	0	0	0	186,210,871	-	34%
GENERAL SERVICE LESS THAN 50 KW	82,620,794	-	0	0	0	0	82,620,794	-	15%
GENERAL SERVICE 50 TO 4,999 KW	272,176,639	747,311	0	0	0	0	272,176,639	747,311	50%
LARGE USE	147,665,995	279,169	147,665,995	279,169	0	0	-	-	0%
UNMETERED SCATTERED LOAD	1,147,330	-	0	0	0	0	1,147,330	-	0%
STANDBY POWER	-	-	0	0	0	0	-	-	0%
STREET LIGHTING	1,825,321	4,770	0	0	0	0	1,825,321	4,770	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	691,646,951	1,031,251	147,665,995	279,169	-	-	543,980,956	752,081	100%



Ontario Energy Board

GA Analysis Workform

Purpose:

To calculate an approximate expected balance in Account 1589 RSVA - GA and compare the expected amount to the amount in the general ledger. Material differences between the two need

Notes to GA Analysis:

Refer to the GA Analysis Tab to complete the below steps.

Note that this is a generic analysis template, utilities may need to alter the analysis as needed for their specific circumstances. Any alternations to the analysis must be clearly disclosed and

1 Indicate which years the balance requested for disposition pertains to (e.g. 2016, or 2016 and 2015)

2 Complete the Consumption Data Table for consumption (unadjusted for the loss factor) for each year that is being requested for disposition. The data should agree to the RRR data

3 GA Billing Rate

- Indicate the GA rate that is used to bill customers (also used for unbilled revenue) in the drop down box. Note that the "Other" rate is to represent a combination of the first estimate, second estimate and/or actual rate.
- In the GA Billing Rate Description textbox, provide a description of the GA billing rate that is used, i.e. first estimate, second estimate, or actual. Explain how the GA billing rate is determined for billing cycles that span more than one load month. Confirm that the GA rate that is used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.* In addition, where the same GA rate is not used for non-RPP Class B customers in all customer classes, explain what GA rate is applied to each customer class.
- Where a distributor does not apply the same GA rate to all non-RPP Class B customers, the distributor must adapt the GA Analysis for this and breakdown the monthly non-RPP Class B volumes for each GA rate that was applied.

*O.Reg 429/04, section 16(3)

Note: Distributors should create a copy of the Analysis of Expected GA Amount table in a separate tab for each year that is being requested for disposition, calculate the net change in expected GA balance in the year, determine the reconciliation adjustments (see note 6) and assess materiality for each year requested for disposition.

4 Analysis of Expected GA Amount

- The analysis calculates a balance in Account 1589 RSVA- GA that can be reasonably expected. Distributors are charged by the IESO on a calendar/load month basis at the actual GA rate for relevant volumes each month. The methodology used in the GA Analysis is based on the calendar/load month consumption from revenue amounts (derived from billed and unbilled consumption). This is done by taking the billed kWh volumes (which would not be expected to align with the calendar/load month) and deducting the unbilled kWh consumption from the prior month and adding the unbilled kWh consumption of the current month. This approach to calculating monthly kWh volumes is used to represent calendar/load month consumption.
- Once calendar/load month kWh volumes are determined, the monthly GA rate(s) used to bill non-RPP Class B customers for each month as posted by the IESO can be multiplied by the consumption to determine expected GA revenue amounts. Therefore, a blended GA rate will not be required as the kWh volumes for revenues have been approximated on a calendar/load month basis as well. The expected GA revenues can then be compared to the actual GA rate charged by the IESO for each month multiplied by the consumption to determine a balance that can be expected in Account 1589 RSVA-GA.
- This methodology expects volume differences would not be significant. However, if unbilled consumption is not estimated with adequate precision by a distributor, this could impact the expected balance in Account 1589 RSVA-GA, which may have to be considered in the analysis by the distributor.
- Note that distributors who have more precise monthly kWh volume data available based on allocation of billing data by calendar/load month may propose to use this data in the GA Analysis to calculate the expected GA balance. However, any such methodology that differs from the one described above must be disclosed and explained.

Column F: The consumption column is for monthly non-RPP Class B (loss adjusted) consumption billed. Total annual consumption is expected to differ from the Consumption Data Table (note 2) by the loss factor. Utilities are expected to ensure that the difference in consumption between that in column F and the Consumption Data Table are reasonable.

- Column G, H:* Prior month unbilled consumption is to be deducted and current month unbilled consumption is to be added. Note that monthly non-RPP Class B unbilled consumption may not be readily available and may require estimates or allocations to be done.
- Column J:* Fill in the GA rate billed by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.
- Column L:* Fill in the actual GA rate paid by linking the cells to the applicable cells in the GA Rates Per IESO Website Table.

5 Reconciling Items

Enter the net change in principal balance in the GL. This will equal to the transactions recorded in the account for the year. If multiple years are requested for disposition, the sum of the net changes in principal balance will equal the cumulative principal balance requested for disposition.

The purpose of this section is to ensure that reconciling items have been appropriately factored into the GA Analysis. Reconciling items must be considered for each year requested for disposition.

For each reconciling item, indicate whether the item is a reconciling item to the utility's specific circumstances using the column "Applicability of Reconciling Item". Explain how each item applies or does not apply as a reconciling item. Assess if each reconciling item is significant, if so they must be quantified.

Reconciling items may include:

- 1) Impacts to GA from RPP settlement true up amounts
Note that effective May 23, 2017, per the OEB's letter titled *Guidance on Disposition of Accounts 1588 and 1589*, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Account 1588 and Account 1589. This would include true ups to the pro-ration of the GA charge based on RPP vs. non-RPP volumes, true up of GA accrual expense to the actual expense per invoice.
 - a. Prior year impacts should be removed,
 - b. Current year impacts should be added.
- 2) Unbilled revenue differences between the unbilled and actual billed amounts, which could relate to rate used or consumption volumes

Analyses may have to be performed to identify the portion of the billed amounts that corresponded to the amount that was unbilled and recorded in the general ledger.
 - a. Prior year end unbilled revenue differences should be removed,
 - b. Current year end unbilled revenue differences should be added.
- 3) Accrual to actual differences in long term load transfers
Amounts pertaining to load transfers may be unknown at the end of the year and therefore, are accrued based on an estimate. A true-up to actuals would then be done in the following year. Note that per the December 21, 2015 Distribution System Code Amendment, all load transfer arrangements shall be eliminated by transferring the load transfer customers to the physical distributor by June 21, 2017.
 - a. Prior year end differences should be removed
 - b. Current year end differences should be added.
- 4) GA balances pertaining to Class A customers must be excluded from the GA balance as the GA balance should only relate to Class B.
Transactions pertaining to Class A customers are recorded in Account 1589 RSVA-GA and should net to zero. However, there may be balances pertaining to Class A included in the account at the end of the year due to timing issues. For example, a balance pertaining to Class A customers may exist if revenues are not accrued on the same basis as expenses.
If any such balances pertaining to Class A exist, the distributor must also ensure that these amounts are excluded from the Account 1589 RSVA-GA balance requested for disposition.
- 5) Significant prior period billing adjustments
Cancel and rebills for billing adjustments may be recorded in the current year revenue GL balance but would not be included in the current year consumption charged by the IESO.
- 6) Differences in GA IESO posted rate and rate charged on IESO invoice
If there are any differences between the GA IESO posted rate used in the Analysis of Expected GA Amount table above (note 4) and the GA rate that is actually charged per a distributor's invoice for non-RPP volumes Class B, the impact of this may need to be quantified. The monthly difference in rate should be multiplied by non-RPP Class B volumes.
- 7-10) Any other items that cause differences between the expected GA amount and the GA recorded in the general ledger.
Any remaining unreconciled balance that is greater than +/- 1% of the GA payments to the IESO annually must be analyzed and investigated to identify any additional reconciling items or to identify corrections to the balance requested for disposition.

6 Materiality Threshold

The net change in principal balance in the GL should be summed with the reconciling items to determine the adjusted net change in principal balance in the GL. This amount will be compared to the expected net change in the principal balance as calculated in the Analysis of Expected GA Amount table (note 4). The difference between the two will be compared to the annual GA payments to the IESO. If the difference is greater than +/-1%, then distributors may reassess the reconciling items to determine if there are additional reconciling items that could impact the difference.



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
RPP	A
Non RPP	B = D+E
Non-RPP Class A	D
Non-RPP Class B*	E

*Non-RPP Class B consumption reported in this table is not expected to directly agree with the total 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

Note 4 **Analysis of Expected GA Amount**

Year 2016

Appendix A	
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)
	F
January	22,662,326
February	21,248,627
March	23,782,163
April	22,844,895
May	18,753,634
June	20,162,829
July	20,997,481
August	26,021,961
September	24,690,190
October	22,066,003
November	20,004,690
December	18,688,656
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	261,923,454

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	Yes
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	Yes
2a	Remove prior year end unbilled to actual revenue differences	No
2b	Add current year end unbilled to actual revenue differences	No
3a	Remove difference between prior year accrual to forecast from long term load transfers	No
3b	Add difference between current year accrual to forecast from long term load transfers	No
4	Remove GA balances pertaining to Class A customers	Yes

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	Appendix A
6	Differences in GA IESO posted rate and rate charged on IESO invoice	Yes
7		Yes
8		
9		
10		

Note 6 **Adjusted Net Change in Principal Balance in the GL**
Net Change in Expected GA Balance in the Year Per Analysis
Unresolved Difference
Unresolved Difference as % of Expected GA Payments to IESO

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

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)
Cumulative Balance	\$ -

Additional Notes and Comments

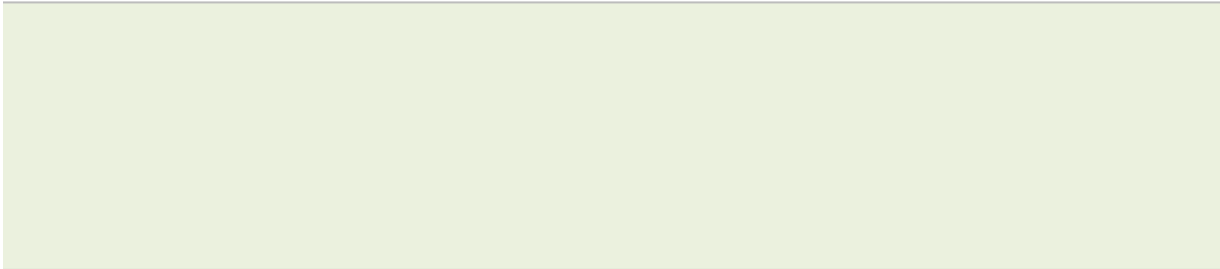


Update from July 20th DVA version:
 -Cells C87,D87,E87, H87 - n updated for cell reference
 -Cells F88 to F91 and G88 to cells updated

2016		
690,733,468	kWh	100%
281,829,199	kWh	40.8%
408,904,269	kWh	59.2%
154,121,672	kWh	22.3%
254,782,597	kWh	36.9%

re Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expec

7,140,857
 2.80%



Appendix A

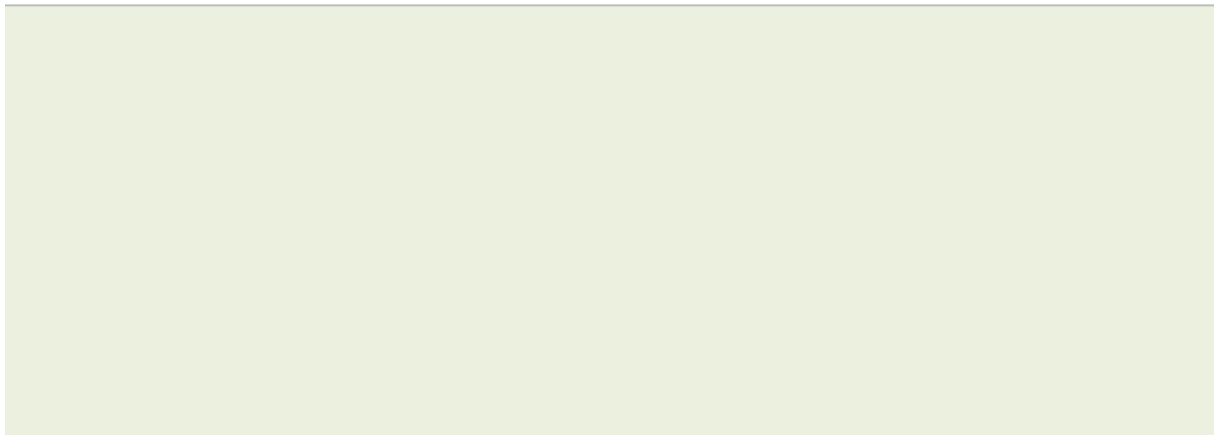
Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)
G	H	I = F-G+H	J
20,689,980	20,885,978	22,858,324	0.08423
20,885,978	21,229,538	21,592,188	0.10384
21,229,538	20,304,148	22,856,772	0.09022
20,304,148	16,844,055	19,384,802	0.12115
16,844,055	17,800,533	19,710,112	0.10405
17,800,533	18,777,582	21,139,878	0.11650
18,777,582	23,142,566	25,362,464	0.07667
23,142,566	21,696,282	24,575,678	0.08569
21,696,282	19,334,790	22,328,697	0.07060
19,334,790	17,662,559	20,393,772	0.09720
17,662,559	16,490,009	18,832,141	0.12271
16,490,009	22,703,245	24,901,892	0.10594
234,858,020	236,871,286	263,936,720	

Amount (Quantify if it is a significant reconciling item)	Explanation
\$ 621,393	
\$ 127,652	December 2015 True-up of Actual GA rate vs. Second estimate GA
-\$ 181,024	December 2016 True-up of Actual GA vs. Second estimate GA use submission
\$ 49,829	Adjustment for 2016 unbilled revenue to actual 2016 revenue-adjusted
	Do not have any long term load transfers
	Do not have any long term load transfers
	Amount of revenue greater than expenses for Class A customers

Appendix A

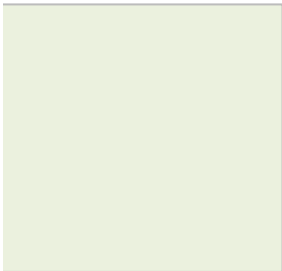
-\$	619,300	Difference between the expense recorded for Class B customers cl calculated based on the actual GA rate posted on the IESO website
-\$	1,450	
-\$	174,876	
\$	173,426	
	0.7%	

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
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
		\$ -	\$ -
\$ -	\$ -	\$ -	\$ -



workform
ame of cells
G91 - formula of

sted Balance table



\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
K = I*J	L	M = I*L	=M-K
\$ 1,925,357	0.09179	\$ 2,098,166	\$ 172,809
\$ 2,242,133	0.09851	\$ 2,127,046	-\$ 115,086
\$ 2,062,138	0.10610	\$ 2,425,104	\$ 362,966
\$ 2,348,469	0.11132	\$ 2,157,916	-\$ 190,553
\$ 2,050,837	0.10749	\$ 2,118,640	\$ 67,803
\$ 2,462,796	0.09545	\$ 2,017,801	-\$ 444,994
\$ 1,944,540	0.08306	\$ 2,106,606	\$ 162,066
\$ 2,105,890	0.07103	\$ 1,745,610	-\$ 360,279
\$ 1,576,406	0.09531	\$ 2,128,148	\$ 551,742
\$ 1,982,275	0.11226	\$ 2,289,405	\$ 307,130
\$ 2,310,892	0.11109	\$ 2,092,062	-\$ 218,829
\$ 2,638,106	0.08708	\$ 2,168,457	-\$ 469,650
\$ 25,649,838		\$ 25,474,962	-\$ 174,876

<p>A used in January 2016 submission ed included in the January 2017</p>
<p>sted in continuity schedule</p>

charged by the IESO and the amount e

Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
	0.0%
	0.0%
	0.0%
	0.0%
\$ -	N/A

--

GA Rates per IESO website

	2016			2015			Appendix A
(\$/kWh)	First Estimate	Second Estimate	Actual	First Estimate	Second Estimate	Actual	First Estimate
January	0.08423	0.09214	0.09179	0.05549	0.06161	0.05068	0.03626
February	0.10384	0.09678	0.09851	0.06981	0.04095	0.03961	0.02231
March	0.09022	0.10299	0.10610	0.03604	0.05740	0.06290	0.01103
April	0.12115	0.11177	0.11132	0.06705	0.09268	0.09559	-0.00965
May	0.10405	0.11493	0.10749	0.09416	0.09730	0.09668	0.05356
June	0.11650	0.09360	0.09545	0.09228	0.09768	0.09540	0.07190
July	0.07667	0.08412	0.08306	0.08888	0.08413	0.07883	0.05976
August	0.08569	0.07050	0.07103	0.08805	0.07355	0.08010	0.06108
September	0.07060	0.09148	0.09531	0.08270	0.07191	0.06703	0.08049
October	0.09720	0.11780	0.11226	0.06371	0.07193	0.07544	0.07492
November	0.12271	0.11500	0.11109	0.07623	0.12448	0.11320	0.09901
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318

2014

2015

2016

2014	
Second Estimate	Actual
0.01806	0.01261
0.01118	0.01330
-0.00800	-0.00027
0.05453	0.05198
0.07352	0.07196
0.06664	0.06025
0.05753	0.06256
0.06897	0.06761
0.08072	0.07963
0.10135	0.10014
0.08504	0.08232
0.05789	0.07444

2.3E+07	22858324.18	21592187.89
2.2E+07		
2.3E+07		1925356.646
1.9E+07		2242132.79
#####		#####
2.1E+07		2348468.804
2.5E+07		2050837.134
2.5E+07		2462795.795
2.2E+07		1944540.144
2E+07		2105889.818
1.9E+07		1576406.013
2.5E+07		1982274.598
		2310891.967
		2638106.408

22856772.28 19384802.34 19710111.81000 21139878.07 25362464.38 24575677.66

1925356.646 2242132.79 ##### 2348468.804 2050837.134

2098165.576 2098165.576 2127046.429 2425103.539
2127046.429
2425103.539
2157916.197
2118639.918

2017801.362
2106606.291
1745610.384
2128148.118
2289404.798

2092062.494

2168456.73

22328697.07 20393771.58 18832140.55 24901891.71

2462795.795 1944540.144 2105889.818 1576406.013 1982275 2310892 2638106

2157916.197 2118639.918 2017801.362 2106606.291 1745610 2128148 2289405 2092062

2168457



2018 RTSR Workform for Electricity Distributors

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

Utility Name	Kingston Hydro Corporation
Service Territory	
Assigned EB Number	EB-2017-055
Name and Title	Sherry Gibson, Senior Advisor Rates and Regulatory Affairs
Phone Number	613-546-1181 ext 2383
Email Address	sgibson@kingstonhydro.com
Date	2017-Dec-06
Last COS Re-based Year	2016

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

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



2018 RTSR Workform for Electricity Distributors

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. RTSR Rates to Forecast](#)

 Ontario Energy Board v 1.1

2018 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.0073	181,817,508	0	1.0393	188,962,936
Residential	RTSR - Connection	kWh	0.0059	181,817,508	0	1.0393	188,962,936
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	88,264,843	0	1.0393	91,733,651
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0054	88,264,843	0	1.0393	91,733,651
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8710	267,733,237	755,372		
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.3395	267,733,237	755,372		
Large Use	RTSR - Network	kW	3.4592	154,121,672	319,825		
Large Use	RTSR - Connection	kW	2.8189	154,121,672	319,825		
Unmetered Scattered Load	RTSR - Network	kWh	0.0073	1,196,380	0	1.0393	1,243,398
Unmetered Scattered Load	RTSR - Connection	kWh	0.0059	1,196,380	0	1.0393	1,243,398
Standby Power	RTSR - Network						0
Standby Power	RTSR - Connection						0
Street Lighting	RTSR - Network	kW	2.0738	1,855,541	5,184		
Street Lighting	RTSR - Connection	kW	1.6898	1,855,541	5,184		

2018 RTSR Workform for Electricity Distributors

Appendix B

Uniform Transmission Rates		Unit	2016		2017	2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW	\$	3.66		\$ 3.52	\$ 3.52
Line Connection Service Rate	kW	\$	0.87		\$ 0.88	\$ 0.88
Transformation Connection Service Rate	kW	\$	2.02		\$ 2.13	\$ 2.13

Hydro One Sub-Transmission Rates		Unit	2016		2017	2018
Rate Description			Jan 2016	Feb - Dec 2016	Rate	Rate
Network Service Rate	kW	\$	3.4121	\$ 3.3396	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7879	\$ 0.7791	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.8018	\$ 1.7713	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5897	\$ 2.5504	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		Unit	2016		2017	2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-		\$ -	\$ -

If needed, add extra host here. (II)		Unit	Effective January 1, 2016		Effective January 1, 2017	Effective January 1, 2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-		\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$		Historical 2016		Current 2017	Forecast 2018



Ontario Energy Board

v 1.1

2018 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$3.66	\$255,080	70,071	\$0.87	\$60,962	70,071	\$2.02	\$141,543	\$202,505
February	68,122	\$3.66	\$249,327	68,122	\$0.87	\$59,266	68,122	\$2.02	\$137,606	\$196,873
March	53,424	\$3.66	\$195,532	56,325	\$0.87	\$49,003	56,325	\$2.02	\$113,777	\$162,779
April	50,206	\$3.66	\$183,754	60,725	\$0.87	\$52,831	60,735	\$2.02	\$122,685	\$175,515
May	49,702	\$3.66	\$181,909	51,366	\$0.87	\$44,688	51,366	\$2.02	\$103,759	\$148,448
June	47,246	\$3.66	\$172,920	55,583	\$0.87	\$48,357	55,583	\$2.02	\$112,278	\$160,635
July	59,602	\$3.66	\$218,143	70,120	\$0.87	\$61,004	70,120	\$2.02	\$141,642	\$202,647
August	63,866	\$3.66	\$233,750	75,136	\$0.87	\$65,368	75,136	\$2.02	\$151,775	\$217,143
September	64,452	\$3.66	\$235,894	75,826	\$0.87	\$65,969	75,826	\$2.02	\$153,169	\$219,137
October	53,325	\$3.66	\$195,170	56,482	\$0.87	\$49,139	56,482	\$2.02	\$114,094	\$163,233
November	43,046	\$3.66	\$157,548	50,642	\$0.87	\$44,059	50,642	\$2.02	\$102,297	\$146,355
December	48,617	\$3.66	\$177,938	51,687	\$0.87	\$44,968	51,687	\$2.02	\$104,408	\$149,375
Total	671,302	\$3.66	\$2,456,965	742,085	\$0.87	\$645,614	742,095	\$2.02	\$1,499,032	\$2,144,646

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$3.39	\$181,065	53,166	\$1.80	\$95,743	53,166	\$0.79	\$41,942	\$137,685
February	58,173	\$3.34	\$194,274	58,173	\$1.77	\$103,042	58,173	\$0.78	\$45,322	\$148,364
March	51,034	\$3.32	\$169,216	51,034	\$1.77	\$90,397	51,034	\$0.78	\$39,761	\$130,157
April	45,820	\$3.32	\$151,922	45,820	\$1.77	\$81,161	45,820	\$0.78	\$35,698	\$116,859
May	45,317	\$3.34	\$151,341	45,317	\$1.77	\$80,270	45,317	\$0.78	\$35,307	\$115,577
June	53,456	\$3.34	\$178,520	53,455	\$1.77	\$94,686	53,455	\$0.78	\$41,647	\$136,333
July	64,056	\$3.34	\$213,920	64,056	\$1.77	\$113,462	64,056	\$0.78	\$49,906	\$163,367
August	56,746	\$3.34	\$189,508	56,746	\$1.77	\$100,514	56,746	\$0.78	\$44,211	\$144,724
September	43,866	\$3.34	\$146,494	43,866	\$1.77	\$77,699	43,866	\$0.78	\$34,176	\$111,875
October	53,223	\$3.34	\$177,743	53,223	\$1.77	\$94,274	53,223	\$0.78	\$41,466	\$135,739
November	67,835	\$3.34	\$226,542	67,835	\$1.77	\$120,156	67,835	\$0.78	\$52,850	\$173,006
December	72,412	\$3.30	\$238,731	72,161	\$1.77	\$127,795	72,161	\$0.78	\$56,244	\$184,039
Total	665,354	\$3.34	\$2,219,275	664,851	\$1.77	\$1,179,197	664,851	\$0.78	\$518,529	\$1,697,726

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
February		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
March		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
April		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
May		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
June		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
July		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
August		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
September		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
October		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
November		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
December		\$0.00	\$-		\$0.00	\$-		\$0.00	\$-	\$-
Total	-	\$-	\$-	-	\$-	\$-	-	\$-	\$-	\$-

2018 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
For Hydro One Sub-transmission Rates, if you are charged a *combined* Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	123,112	\$3.54	\$ 436,145	123,237	\$1.27	\$ 156,704	123,237	\$1.49	\$ 183,485	\$ 340,190
February	126,295	\$3.51	\$ 443,601	126,295	\$1.29	\$ 162,308	126,295	\$1.45	\$ 182,929	\$ 345,237
March	104,458	\$3.49	\$ 364,747	107,359	\$1.30	\$ 139,399	107,359	\$1.43	\$ 153,537	\$ 292,936
April	96,026	\$3.50	\$ 335,676	106,545	\$1.26	\$ 133,991	106,555	\$1.49	\$ 158,383	\$ 292,374
May	95,019	\$3.51	\$ 333,250	96,683	\$1.29	\$ 124,958	96,683	\$1.44	\$ 139,066	\$ 264,024
June	100,702	\$3.49	\$ 351,440	109,038	\$1.31	\$ 143,043	109,038	\$1.41	\$ 153,925	\$ 296,968
July	123,658	\$3.49	\$ 432,063	134,176	\$1.30	\$ 174,466	134,176	\$1.43	\$ 191,548	\$ 366,014
August	120,612	\$3.51	\$ 423,258	131,882	\$1.26	\$ 165,882	131,882	\$1.49	\$ 195,985	\$ 361,867
September	108,318	\$3.53	\$ 382,388	119,692	\$1.20	\$ 143,668	119,692	\$1.57	\$ 187,344	\$ 331,012
October	106,548	\$3.50	\$ 372,912	109,705	\$1.31	\$ 143,413	109,705	\$1.42	\$ 155,560	\$ 298,972
November	110,881	\$3.46	\$ 384,090	118,477	\$1.39	\$ 164,215	118,477	\$1.31	\$ 155,147	\$ 319,362
December	121,029	\$3.44	\$ 416,669	123,848	\$1.39	\$ 172,763	123,848	\$1.30	\$ 160,652	\$ 333,414
Total	1,336,656	\$ 3.50	\$ 4,676,240	1,406,936	\$ 1.30	\$ 1,824,811	1,406,946	\$ 1.43	\$ 2,017,561	\$ 3,842,371

2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$ 3.5200	\$ 245,323	70,071	\$ 0.8800	\$ 61,662	70,071	\$ 2.1300	\$ 149,251	\$ 210,914
February	68,122	\$ 3.5200	\$ 239,789	68,122	\$ 0.8800	\$ 59,947	68,122	\$ 2.1300	\$ 145,100	\$ 205,047
March	53,424	\$ 3.5200	\$ 188,052	56,325	\$ 0.8800	\$ 49,566	56,325	\$ 2.1300	\$ 119,972	\$ 169,538
April	50,206	\$ 3.5200	\$ 176,725	60,725	\$ 0.8800	\$ 53,438	60,735	\$ 2.1300	\$ 129,365	\$ 182,803
May	49,702	\$ 3.5200	\$ 174,951	51,366	\$ 0.8800	\$ 45,202	51,366	\$ 2.1300	\$ 109,410	\$ 154,612
June	47,246	\$ 3.5200	\$ 166,306	55,583	\$ 0.8800	\$ 48,913	55,583	\$ 2.1300	\$ 118,392	\$ 167,305
July	59,602	\$ 3.5200	\$ 209,799	70,120	\$ 0.8800	\$ 61,706	70,120	\$ 2.1300	\$ 149,356	\$ 211,061
August	63,866	\$ 3.5200	\$ 224,808	75,136	\$ 0.8800	\$ 66,120	75,136	\$ 2.1300	\$ 160,040	\$ 226,159
September	64,452	\$ 3.5200	\$ 226,871	75,826	\$ 0.8800	\$ 66,727	75,826	\$ 2.1300	\$ 161,509	\$ 228,236
October	53,325	\$ 3.5200	\$ 187,704	56,482	\$ 0.8800	\$ 49,704	56,482	\$ 2.1300	\$ 120,307	\$ 170,011
November	43,046	\$ 3.5200	\$ 151,522	50,642	\$ 0.8800	\$ 44,565	50,642	\$ 2.1300	\$ 107,867	\$ 152,432
December	48,617	\$ 3.5200	\$ 171,132	51,687	\$ 0.8800	\$ 45,485	51,687	\$ 2.1300	\$ 110,093	\$ 155,578
Total	671,302	\$ 3.52	\$ 2,362,983	742,085	\$ 0.88	\$ 653,035	742,095	\$ 2.13	\$ 1,580,662	\$ 2,233,697

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$ 3.1942	\$ 170,627	53,166	\$ 0.7710	\$ 40,991	53,166	\$ 1.7493	\$ 93,004	\$ 133,995
February	58,173	\$ 3.1942	\$ 185,816	58,173	\$ 0.7710	\$ 44,851	58,173	\$ 1.7493	\$ 101,762	\$ 146,613
March	51,034	\$ 3.1942	\$ 163,013	51,034	\$ 0.7710	\$ 39,347	51,034	\$ 1.7493	\$ 89,274	\$ 128,621
April	45,820	\$ 3.1942	\$ 146,358	45,820	\$ 0.7710	\$ 35,327	45,820	\$ 1.7493	\$ 80,153	\$ 115,480
May	45,317	\$ 3.1942	\$ 144,752	45,317	\$ 0.7710	\$ 34,939	45,317	\$ 1.7493	\$ 79,273	\$ 114,213
June	53,456	\$ 3.1942	\$ 170,748	53,455	\$ 0.7710	\$ 41,214	53,455	\$ 1.7493	\$ 93,510	\$ 134,724
July	64,056	\$ 3.1942	\$ 204,606	64,056	\$ 0.7710	\$ 49,387	64,056	\$ 1.7493	\$ 112,052	\$ 161,439
August	56,746	\$ 3.1942	\$ 181,257	56,746	\$ 0.7710	\$ 43,751	56,746	\$ 1.7493	\$ 99,265	\$ 143,016
September	43,866	\$ 3.1942	\$ 140,116	43,866	\$ 0.7710	\$ 33,820	43,866	\$ 1.7493	\$ 76,734	\$ 110,555
October	53,223	\$ 3.1942	\$ 170,004	53,223	\$ 0.7710	\$ 41,035	53,223	\$ 1.7493	\$ 93,103	\$ 134,137
November	67,835	\$ 3.1942	\$ 216,678	67,835	\$ 0.7710	\$ 52,301	67,835	\$ 1.7493	\$ 118,664	\$ 170,965
December	72,412	\$ 3.1942	\$ 231,299	72,161	\$ 0.7710	\$ 55,636	72,161	\$ 1.7493	\$ 126,231	\$ 181,867
Total	665,354	\$ 3.19	\$ 2,125,274	664,851	\$ 0.77	\$ 512,600	664,851	\$ 1.75	\$ 1,163,024	\$ 1,675,624

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Ontario Energy Board

v 1.1

2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2017 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	123,112	\$3.38	\$ 415,950	123,237	\$0.83	\$ 102,654	123,237	\$1.97	\$ 242,255	\$ 344,908
February	126,295	\$3.37	\$ 425,605	126,295	\$0.83	\$ 104,799	126,295	\$1.95	\$ 246,862	\$ 351,660
March	104,458	\$3.36	\$ 351,065	107,359	\$0.83	\$ 88,913	107,359	\$1.95	\$ 209,246	\$ 298,159
April	96,026	\$3.36	\$ 323,083	106,545	\$0.83	\$ 88,765	106,555	\$1.97	\$ 209,518	\$ 298,283
May	95,019	\$3.36	\$ 319,703	96,683	\$0.83	\$ 80,142	96,683	\$1.95	\$ 188,683	\$ 268,824
June	100,702	\$3.35	\$ 337,053	109,038	\$0.83	\$ 90,127	109,038	\$1.94	\$ 211,901	\$ 302,029
July	123,658	\$3.35	\$ 414,405	134,176	\$0.83	\$ 111,092	134,176	\$1.95	\$ 261,408	\$ 372,501
August	120,612	\$3.37	\$ 406,066	131,882	\$0.83	\$ 109,871	131,882	\$1.97	\$ 259,305	\$ 369,176
September	108,318	\$3.39	\$ 366,987	119,692	\$0.84	\$ 100,547	119,692	\$1.99	\$ 238,244	\$ 338,791
October	106,548	\$3.36	\$ 357,708	109,705	\$0.83	\$ 90,739	109,705	\$1.95	\$ 213,409	\$ 304,148
November	110,881	\$3.32	\$ 368,200	118,477	\$0.82	\$ 96,866	118,477	\$1.91	\$ 226,531	\$ 323,397
December	121,029	\$3.33	\$ 402,431	123,848	\$0.82	\$ 101,121	123,848	\$1.91	\$ 236,324	\$ 337,445
Total	1,336,656	\$ 3.36	\$ 4,488,257	1,406,936	\$ 0.83	\$ 1,165,635	1,406,946	\$ 1.95	\$ 2,743,686	\$ 3,909,321

2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	69,694	\$ 3.5200	\$ 245,323	70,071	\$ 0.8800	\$ 61,662	70,071	\$ 2.1300	\$ 149,251	\$ 210,914
February	68,122	\$ 3.5200	\$ 239,789	68,122	\$ 0.8800	\$ 59,947	68,122	\$ 2.1300	\$ 145,100	\$ 205,047
March	53,424	\$ 3.5200	\$ 188,052	56,325	\$ 0.8800	\$ 49,566	56,325	\$ 2.1300	\$ 119,972	\$ 169,538
April	50,206	\$ 3.5200	\$ 176,725	60,725	\$ 0.8800	\$ 53,438	60,735	\$ 2.1300	\$ 129,365	\$ 182,803
May	49,702	\$ 3.5200	\$ 174,951	51,366	\$ 0.8800	\$ 45,202	51,366	\$ 2.1300	\$ 109,410	\$ 154,612
June	47,246	\$ 3.5200	\$ 166,306	55,583	\$ 0.8800	\$ 48,913	55,583	\$ 2.1300	\$ 118,392	\$ 167,305
July	59,602	\$ 3.5200	\$ 209,799	70,120	\$ 0.8800	\$ 61,706	70,120	\$ 2.1300	\$ 149,356	\$ 211,061
August	63,866	\$ 3.5200	\$ 224,808	75,136	\$ 0.8800	\$ 66,120	75,136	\$ 2.1300	\$ 160,040	\$ 226,159
September	64,452	\$ 3.5200	\$ 226,871	75,826	\$ 0.8800	\$ 66,727	75,826	\$ 2.1300	\$ 161,509	\$ 228,236
October	53,325	\$ 3.5200	\$ 187,704	56,482	\$ 0.8800	\$ 49,704	56,482	\$ 2.1300	\$ 120,307	\$ 170,011
November	43,046	\$ 3.5200	\$ 151,522	50,642	\$ 0.8800	\$ 44,565	50,642	\$ 2.1300	\$ 107,867	\$ 152,432
December	48,617	\$ 3.5200	\$ 171,132	51,687	\$ 0.8800	\$ 45,485	51,687	\$ 2.1300	\$ 110,093	\$ 155,578
Total	671,302	\$ 3.52	\$ 2,362,983	742,085	\$ 0.88	\$ 653,035	742,095	\$ 2.13	\$ 1,580,662	\$ 2,233,697

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	53,418	\$ 3.1942	\$ 170,627	53,166	\$ 0.7710	\$ 40,991	53,166	\$ 1.7493	\$ 93,004	\$ 133,995
February	58,173	\$ 3.1942	\$ 185,816	58,173	\$ 0.7710	\$ 44,851	58,173	\$ 1.7493	\$ 101,762	\$ 146,613
March	51,034	\$ 3.1942	\$ 163,013	51,034	\$ 0.7710	\$ 39,347	51,034	\$ 1.7493	\$ 89,274	\$ 128,621
April	45,820	\$ 3.1942	\$ 146,358	45,820	\$ 0.7710	\$ 35,327	45,820	\$ 1.7493	\$ 80,153	\$ 115,480
May	45,317	\$ 3.1942	\$ 144,752	45,317	\$ 0.7710	\$ 34,939	45,317	\$ 1.7493	\$ 79,273	\$ 114,213
June	53,456	\$ 3.1942	\$ 170,748	53,455	\$ 0.7710	\$ 41,214	53,455	\$ 1.7493	\$ 93,510	\$ 134,724
July	64,056	\$ 3.1942	\$ 204,606	64,056	\$ 0.7710	\$ 49,387	64,056	\$ 1.7493	\$ 112,052	\$ 161,439
August	56,746	\$ 3.1942	\$ 181,257	56,746	\$ 0.7710	\$ 43,751	56,746	\$ 1.7493	\$ 99,265	\$ 143,016
September	43,866	\$ 3.1942	\$ 140,116	43,866	\$ 0.7710	\$ 33,820	43,866	\$ 1.7493	\$ 76,734	\$ 110,555
October	53,223	\$ 3.1942	\$ 170,004	53,223	\$ 0.7710	\$ 41,035	53,223	\$ 1.7493	\$ 93,103	\$ 134,137
November	67,835	\$ 3.1942	\$ 216,678	67,835	\$ 0.7710	\$ 52,301	67,835	\$ 1.7493	\$ 118,664	\$ 170,965
December	72,412	\$ 3.1942	\$ 231,299	72,161	\$ 0.7710	\$ 55,636	72,161	\$ 1.7493	\$ 126,231	\$ 181,867
Total	665,354	\$ 3.19	\$ 2,125,274	664,851	\$ 0.77	\$ 512,600	664,851	\$ 1.75	\$ 1,163,024	\$ 1,675,624

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Ontario Energy Board

v 1.1

2018 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2018 Uniform Transmission Rates are applied against historical 2016 transmission units.

Total										
	-	\$	-	\$	-	-	-	\$	-	-
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	123,112	\$ 3.38	415,950	123,237	\$ 0.83	102,654	123,237	\$ 1.97	242,255	\$ 344,908
February	126,295	\$ 3.37	425,605	126,295	\$ 0.83	104,799	126,295	\$ 1.95	246,862	\$ 351,660
March	104,458	\$ 3.36	351,065	107,359	\$ 0.83	88,913	107,359	\$ 1.95	209,246	\$ 298,159
April	96,026	\$ 3.36	323,083	106,545	\$ 0.83	88,765	106,555	\$ 1.97	209,518	\$ 298,283
May	95,019	\$ 3.36	319,703	96,683	\$ 0.83	80,142	96,683	\$ 1.95	188,683	\$ 268,824
June	100,702	\$ 3.35	337,053	109,038	\$ 0.83	90,127	109,038	\$ 1.94	211,901	\$ 302,029
July	123,658	\$ 3.35	414,405	134,176	\$ 0.83	111,092	134,176	\$ 1.95	261,408	\$ 372,501
August	120,612	\$ 3.37	406,066	131,882	\$ 0.83	109,871	131,882	\$ 1.97	259,305	\$ 369,176
September	108,318	\$ 3.39	366,987	119,692	\$ 0.84	100,547	119,692	\$ 1.99	238,244	\$ 338,791
October	106,548	\$ 3.36	357,708	109,705	\$ 0.83	90,739	109,705	\$ 1.95	213,409	\$ 304,148
November	110,881	\$ 3.32	368,200	118,477	\$ 0.82	96,866	118,477	\$ 1.91	226,531	\$ 323,397
December	121,029	\$ 3.33	402,431	123,848	\$ 0.82	101,121	123,848	\$ 1.91	236,324	\$ 337,445
Total	1,336,656	\$ 3.36	\$ 4,488,257	1,406,936	\$ 0.83	\$ 1,165,635	1,406,946	\$ 1.95	\$ 2,743,686	\$ 3,909,321

2017 RTSR Workform for Electricity Distributors

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.0073	188,962,936	0	1,379,429	26.2%	1,174,687	0.0062
General Service Less Than 50 kW	RTSR - Network	kWh	0.0065	91,733,651	0	596,269	11.3%	507,767	0.0055
General Service 50 to 4,999 kW	RTSR - Network	kW	2.8710		755,372	2,168,673	41.1%	1,846,787	2.4449
Large Use	RTSR - Network	kW	3.4592		319,825	1,106,340	21.0%	942,131	2.9458
Unmetered Scattered Load	RTSR - Network	kWh	0.0073	1,243,398	0	9,077	0.2%	7,730	0.0062
Standby Power	RTSR - Network			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Network	kW	2.0738		5,184	10,751	0.2%	9,155	1.7660

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.0059	188,962,936	0	1,114,881	26.0%	1,014,747	0.0054
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0054	91,733,651	0	495,362	11.5%	450,870	0.0049
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.3395		755,372	1,767,193	41.1%	1,608,471	2.1294
Large Use	RTSR - Connection	kW	2.8189		319,825	901,556	21.0%	820,582	2.5657
Unmetered Scattered Load	RTSR - Connection	kWh	0.0059	1,243,398	0	7,336	0.2%	6,677	0.0054
Standby Power	RTSR - Connection			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Connection	kW	1.6898		5,184	8,760	0.2%	7,973	1.5380

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Network
Residential	RTSR - Network	kWh	0.0062	188,962,936	0	1,174,687	26.2%	1,174,687	0.0062
General Service Less Than 50 kW	RTSR - Network	kWh	0.0055	91,733,651	0	507,767	11.3%	507,767	0.0055
General Service 50 to 4,999 kW	RTSR - Network	kW	2.4449		755,372	1,846,787	41.1%	1,846,787	2.4449
Large Use	RTSR - Network	kW	2.9458		319,825	942,131	21.0%	942,131	2.9458
Unmetered Scattered Load	RTSR - Network	kWh	0.0062	1,243,398	0	7,730	0.2%	7,730	0.0062
Standby Power	RTSR - Network			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Network	kW	1.7660		5,184	9,155	0.2%	9,155	1.7660

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR- Connection
Residential	RTSR - Connection	kWh	0.0054	188,962,936	0	1,014,747	26.0%	1,014,747	0.0054
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0049	91,733,651	0	450,870	11.5%	450,870	0.0049
General Service 50 to 4,999 kW	RTSR - Connection	kW	2.1294		755,372	1,608,471	41.1%	1,608,471	2.1294
Large Use	RTSR - Connection	kW	2.5657		319,825	820,582	21.0%	820,582	2.5657
Unmetered Scattered Load	RTSR - Connection	kWh	0.0054	1,243,398	0	6,677	0.2%	6,677	0.0054
Standby Power	RTSR - Connection			0		0	0.0%	0	0.0000
Street Lighting	RTSR - Connection	kW	1.5380		5,184	7,973	0.2%	7,973	1.5380



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2018 Cost of Service Filers)

Version 2.00

Utility Name	Kingston Hydro Corporation
Assigned EB Number	EB-2017-0055
Name of Contact and Title	Sherry Gibson, Sr Advisor Rates & Regulatory Affairs
Phone Number	613-546-1181 ext 2383
Email Address	sgibson@kingstonhydro.com
We are applying for rates effective	01-1-2018
Rate-Setting Method	Cost of Service
Please indicate in which Rate Year the Group 1 accounts were last cleared¹	2016
Please indicate the last Cost of Service Re-Basing Year	2016

Notes

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- White cells contain fixed values, automatically generated values or formulae.

Note:

1. Rate year of application

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

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

Tariff Schedule and Bill Impacts

Kingston Hydro Corporation TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2017 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2016-0087

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. 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 changes, 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	\$	18.54
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
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
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tariff Schedule and Bill Impacts

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

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

APPLICATION

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

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

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate

classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

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

“household” means the account-holder and any other people living at the accountholder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives; “household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit

\$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F.

OESP Credit

\$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit

\$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit

\$ (42.00)

Tariff Schedule and Bill Impacts

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class E

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

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

OESP Credit

\$ (45.00)

Class F

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

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

OESP Credit

\$ (50.00)

Class G

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

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

OESP Credit

\$ (55.00)

Class H

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

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

OESP Credit

\$ (60.00)

Class I

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

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

OESP Credit

\$ (75.00)

Tariff Schedule and Bill Impacts

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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 changes, 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	\$	14.59
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0151
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
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	0.0021
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tariff Schedule and Bill Impacts

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 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 changes, 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	\$	107.49
Distribution Volumetric Rate	\$/kW	3.1010
Low Voltage Service Rate	\$/kW	0.6753
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0369
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017	\$/kW	(1.8545)
Applicable Only for Non-WMP		
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017	\$/kWh	0.0139
Applicable Only for Non-RPP Customers		
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kW	0.1020
Retail Transmission Rate - Network Service Rate	\$/kW	2.8710
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3395

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
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tariff Schedule and Bill Impacts

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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 changes, 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	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2160
Low Voltage Service Rate	\$/kW	0.8137
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.4963
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017	\$/kW	(2.6933)
Applicable Only for Non-WMP		
Retail Transmission Rate - Network Service Rate	\$/kW	3.4592
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8189

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
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tariff Schedule and Bill Impacts

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical 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 changes, 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 (per customer)	\$	5.95
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kWh	(0.0051)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
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
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tariff Schedule and Bill Impacts

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors'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 changes, 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

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption to contribute towards Kingston Hydro's 2020 Conservation Targets, but are not able to operate their generators "24-7-365".

Tariff Schedule and Bill Impacts

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved 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 changes, 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 (per light)	\$	1.05
Distribution Volumetric Rate	\$/kW	11.8910
Low Voltage Service Rate	\$/kW	0.4878
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until December 31, 2017	\$/kW	1.0375
Rate Rider for Disposition of Deferral/Variance Accounts Non-WMP (2017) - effective until December 31, 2017 Applicable Only for Non-WMP	\$/kW	(1.9483)
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until December 31, 2017 Applicable Only for Non-RPP Customers	\$/kWh	0.0139
Rate Rider for Disposition of 1580 Sub-account CBR Class B (2017) - effective until December 31, 2017 - Applicable Only for Class B Non-WMP	\$/kW	0.1072
Retail Transmission Rate - Network Service Rate	\$/kW	2.0738
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6898

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
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Tariff Schedule and Bill Impacts

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. 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 changes, 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
----------------	----	------



Tariff Schedule and Bill Impacts

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)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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
Statement of Account	\$	15.00
Request for other billing information	\$	15.00
Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

Tariff Schedule and Bill Impacts

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

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	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086



Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2018 Cost of Service Filers)

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

Regulatory Charges		Proposed
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
Ontario Electricity Support Program (OESP)	\$/kWh	0.0000

Time-of-Use RPP Prices

As of		July 1, 2017
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0950
On-Peak	\$/kWh	0.1320

Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0070	If your utili value.
------------------------------	--------	--------	-------------------------

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Appendix C

Effective and Implementation Date January 1, 2018

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

EB-2017-0055

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. 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 changes, 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	\$	21.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0042
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0011
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
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

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Appendix C

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

APPLICATION

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

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

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate

classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

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

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

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

MONTHLY RATES AND CHARGES

Class A

Class A is composed of the following account-holders, other than account-holders who also meet the requirements of Class E:

- i. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of three persons.
- ii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of five persons.
- iii. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in any size household where the household income exceeds the maximum amount specified for that household size in any other part of this Schedule.

OESP Credit

\$ (35.00)

Class B

Class B is composed of the following account-holders, other than account-holders who also meet the requirements of Class G:

- i. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of two persons.
- ii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of six persons.
- iv. If the applications are processed pursuant to an agreement with the Minister of Community and Social Services under section 79.2.1 of the Act, account-holders living in a household of one person where the household income is between \$28,001 and \$39,000.

OESP Credit

\$ (40.00)

Class C

Class C is composed of the following account-holders, other than account-holders who also meet the requirements of Class I:

- i. Account-holders with a household income of \$28,000 or less living in a household of one or two persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of three persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of five persons.
- iv. Account-holders with a household income of more than \$48,000 and no more than \$52,000 living in a household of seven or more persons.

OESP Credit

\$ (45.00)

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class D

Class D is composed of the following account-holders, other than account-holders who also meet the requirements of Class J:

- i. Account-holders with a household income of \$28,000 or less living in a household of three persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of four persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of six persons.

OESP Credit

\$ (51.00)

Class E

Class E is composed of account-holders with a household income and household size described under Class A who also meet any of the following requirements:

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

OESP Credit

\$ (52.00)

Class F

Class F is composed of the following account-holders, other than account-holders who also meet the requirements of Class K:

- i. Account-holders with a household income of \$28,000 or less living in a household of four persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of five persons.
- iii. Account-holders with a household income of more than \$39,000 and no more than \$48,000 living in a household of seven or more persons.

OESP Credit

\$ (57.00)

Class G

Class G is composed of account-holders with a household income and household size described under Class B who also meet any of the following requirements:

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

OESP Credit

\$ (60.00)

Class H

Class H is composed of the following account-holders, other than account-holders who also meet the requirements of Class L:

- i. Account-holders with a household income of \$28,000 or less living in a household of five persons.
- ii. Account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of six persons.

OESP Credit

\$ (63.00)

Class I

Class I is composed of account-holders with a household income and household size described under Class C who also meet any of the following requirements:

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

OESP Credit

\$ (68.00)

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class J

Class J is composed of,

- i. account-holders with a household income of \$28,000 or less living in a household of six or more persons, other than account-holders who also meet the requirements of Class M,
- ii. account-holders with a household income of more than \$28,000 and no more than \$39,000 living in a household of seven or more persons, other than account-holders who also meet the requirements of Class M, and
- iii. account-holders with a household income and household size described under Class D who also meet any of the following requirements:

- A. The dwelling to which the account relates is heated primarily by electricity.
- B. The account-holder or any member of the account holder's family living within the household is an Indigenous person.
- C. The account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit

\$ (75.00)

Class K

Class K is composed of account-holders with a household income and household size described under Class F who also meet any of the following requirements:

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

OESP Credit

\$ (83.00)

Class L

Class L is composed of account-holders with a household income and household size described under Class H who also meet any of the following requirements:

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

OESP Credit

\$ (90.00)

Class M

Class M is composed of account-holders with a household income and household size described under subparagraph i or ii of the description of Class J who also meet any of the following requirements:

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

OESP Credit

\$ (113.00)

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION Appendix C

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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 changes, 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	\$	14.94
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

Appendix C

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 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 changes, 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	\$	109.29
Distribution Volumetric Rate	\$/kW	3.2130
Low Voltage Service Rate	\$/kW	0.6875
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	(0.4337)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account Non-WMP (2018) - effective until December 31, 2018	\$/kW	1.0496
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kW	2.4449
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1294

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

LARGE USE SERVICE CLASSIFICATION

Appendix C

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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 changes, 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	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.2750
Low Voltage Service Rate	\$/kW	0.8284
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	0.9658
Retail Transmission Rate - Network Service Rate	\$/kW	2.9458
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5657

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

Appendix C

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical 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 changes, 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 (per customer)	\$	6.10
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kWh	0.0009
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
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

STANDBY POWER SERVICE CLASSIFICATION

Appendix C

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors'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 changes, 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

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption to contribute towards Kingston Hydro's 2020 Conservation Targets, but are not able to operate their generators "24-7-365".

STREET LIGHTING SERVICE CLASSIFICATION

Appendix C

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved 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 changes, 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 (per light)	\$	1.24
Distribution Volumetric Rate	\$/kW	14.0417
Low Voltage Service Rate	\$/kW	0.4966
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts excluding Global Adjustment Account (2018) - effective until December 31, 2018	\$/kW	0.1970
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2018 Applicable Only for Non-RPP Customers	\$/kWh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kW	1.7660
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5380

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

microFIT SERVICE CLASSIFICATION

Appendix C

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. 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 changes, 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
----------------	----	------

ALLOWANCES

Appendix C

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)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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
Statement of Account	\$	15.00
Request for other billing information	\$	15.00
Account History	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

Other

Specific Charge for Access to the Power Poles (with the exception of wireless connections) - \$/pole/year	\$	22.35
Layout fees	\$	200.00

RETAIL SERVICE CHARGES (if applicable)

Appendix C

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

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	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086

Table 2

	RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
			A		B		C		A + B + C	
			\$	%	\$	%	\$	%	\$	%
1	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.34	1.4%	\$ 2.97	10.8%	\$ 1.72	4.6%	\$ 0.33	0.3%
2	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.15	2.6%	\$ 8.55	16.9%	\$ 5.43	7.2%	\$ 1.78	0.6%
3	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 8.52	2.9%	\$ (445.17)	-53.9%	\$ (483.34)	-42.5%	\$ (628.37)	-9.1%
4	LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 472.00	3.2%	\$ 17,892.00	151.3%	\$ 11,759.20	19.0%	\$ 2,718.21	0.3%
5	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.37	2.5%	\$ (7.58)	-27.0%	\$ (8.82)	-23.0%	\$ (11.55)	-7.8%
6	STANDBY POWER SERVICE CLASSIFICATION -									
7	STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,756.51	18.1%	\$ 90.24	0.8%	\$ (82.11)	-0.6%	\$ (409.88)	-1.1%
8	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.34	11.4%	\$ 3.22	14.6%	\$ 2.80	11.0%	\$ 2.45	4.9%
9	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.34	5.9%	\$ 3.09	12.5%	\$ 2.26	7.1%	\$ 1.39	1.7%
10	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (0.66)	-2.5%	\$ 2.84	9.4%	\$ 1.18	2.7%	\$ (0.73)	-0.5%
11	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (2.66)	-8.6%	\$ 2.59	7.3%	\$ 0.10	0.2%	\$ (2.85)	-1.4%
12	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ (4.66)	-13.3%	\$ 2.34	5.7%	\$ (0.99)	-1.4%	\$ (4.96)	-1.9%
13	RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.52	12.5%	\$ 0.40	1.6%	\$ 0.06	0.2%	\$ (0.33)	-0.6%
14	RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.34	1.4%	\$ (7.46)	-19.3%	\$ (8.71)	-17.8%	\$ (10.62)	-7.4%
15	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.75	2.5%	\$ 4.45	13.5%	\$ 2.89	6.4%	\$ 1.07	0.7%
16	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.35	2.6%	\$ 20.85	20.1%	\$ 13.06	7.9%	\$ 3.89	0.6%
17	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 4.35	2.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
18	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
19	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
20	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
21	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
22	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
23	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
24	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
25	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
26	LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
27	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	750	\$ 6.15	\$ 0.0042	750	\$ 3.15	\$ (3.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 24.69			\$ 25.03	\$ 0.34	1.38%
Line Losses on Cost of Power	\$ 0.0822	29	\$ 2.42	\$ 0.0822	29	\$ 2.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	750	\$ (1.80)	\$ 0.0011	750	\$ 0.83	\$ 2.63	-145.83%
GA Rate Riders	0	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.45			\$ 30.41	\$ 2.97	10.80%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0062	779	\$ 4.83	\$ (0.86)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	779	\$ 4.60	\$ 0.0054	779	\$ 4.21	\$ (0.39)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 37.74			\$ 39.46	\$ 1.72	4.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	779	\$ 1.64	\$ 0.0003	779	\$ 0.23	\$ (1.40)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	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)			\$ 104.05			\$ 104.37	\$ 0.31	0.30%
HST	13%		\$ 13.53	13%		\$ 13.57	\$ 0.04	0.30%
8% Rebate	8%		\$ (8.32)	8%		\$ (8.35)	\$ (0.03)	-0.30%
Total Bill on TOU			\$ 109.25			\$ 109.58	\$ 0.33	0.30%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	2000	\$ 30.20	\$ 0.0155	2000	\$ 31.00	\$ 0.80	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 44.79			\$ 45.94	\$ 1.15	2.57%
Line Losses on Cost of Power	\$ 0.0822	79	\$ 6.46	\$ 0.0822	79	\$ 6.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	2,000	\$ (4.60)	\$ 0.0014	2,000	\$ 2.80	\$ 7.40	-160.87%
GA Rate Riders	0	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 50.64			\$ 59.19	\$ 8.55	16.89%
RTSR - Network	\$ 0.0065	2,079	\$ 13.51	\$ 0.0055	2,079	\$ 11.43	\$ (2.08)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	2,079	\$ 11.22	\$ 0.0049	2,079	\$ 10.19	\$ (1.04)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 75.37			\$ 80.80	\$ 5.43	7.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	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)			\$ 265.79			\$ 267.48	\$ 1.69	0.64%
HST		13%	\$ 34.55	13%		\$ 34.77	\$ 0.22	0.64%
8% Rebate		8%	\$ (21.26)	8%		\$ (21.40)	\$ (0.14)	-0.64%
Total Bill on TOU			\$ 279.08			\$ 280.85	\$ 1.78	0.64%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	38,880	kWh
Demand	60	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	60	\$ 186.06	\$ 3.2130	60	\$ 192.78	\$ 6.72	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 293.55			\$ 302.07	\$ 8.52	2.90%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	60	\$ (49.06)	\$ 0.6159	60	\$ 36.95	\$ 86.01	-175.33%
GA Rate Riders	0.0139	38,880	\$ 540.43	-	38,880	\$ -	\$ (540.43)	-100.00%
Low Voltage Service Charge	\$ 0.6753	60	\$ 40.52	\$ 0.6875	60	\$ 41.25	\$ 0.73	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 825.44			\$ 380.27	\$ (445.17)	-53.93%
RTSR - Network	\$ 2.8710	60	\$ 172.26	\$ 2.4449	60	\$ 146.69	\$ (25.57)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	60	\$ 140.37	\$ 2.1294	60	\$ 127.76	\$ (12.61)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,138.07			\$ 654.73	\$ (483.34)	-42.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	40,408	\$ 145.47	\$ 0.0036	40,408	\$ 145.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	40,408	\$ 84.86	\$ 0.0003	40,408	\$ 12.12	\$ (72.73)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	38,880	\$ 272.16	\$ 0.0070	38,880	\$ 272.16	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	40,408	\$ 4,448.92	\$ 0.1101	40,408	\$ 4,448.92	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,089.48			\$ 5,533.40	\$ (556.08)	-9.13%
HST	13%		\$ 791.63	13%		\$ 719.34	\$ (72.29)	-9.13%
Total Bill on Average IESO Wholesale Market Price			\$ 6,881.11			\$ 6,252.74	\$ (628.37)	-9.13%

Customer Class:	LARGE USE SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	5,000,000 kWh
Demand	8,000 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2160	8000	\$ 9,728.00	\$ 1.2750	8000	\$ 10,200.00	\$ 472.00	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	8000	\$ -	\$ -	8000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 14,892.00			\$ 15,364.00	\$ 472.00	3.17%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.1970	8,000	\$ (9,576.00)	\$ 0.9658	8,000	\$ 7,726.40	\$ 17,302.40	-180.69%
GA Rate Riders	0	5,000,000	\$ -	\$ -	5,000,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.8137	8,000	\$ 6,509.60	\$ 0.8284	8,000	\$ 6,627.20	\$ 117.60	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 11,825.60			\$ 29,717.60	\$ 17,892.00	151.30%
RTSR - Network	\$ 3.4592	8,000	\$ 27,673.60	\$ 2.9458	8,000	\$ 23,566.40	\$ (4,107.20)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8189	8,000	\$ 22,551.20	\$ 2.5657	8,000	\$ 20,525.60	\$ (2,025.60)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 62,050.40			\$ 73,809.60	\$ 11,759.20	18.95%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	5,196,500	\$ 18,707.40	\$ 0.0036	5,196,500	\$ 18,707.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	5,196,500	\$ 10,912.65	\$ 0.0003	5,196,500	\$ 1,558.95	\$ (9,353.70)	-85.71%
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)	\$ 0.0070	5,000,000	\$ 35,000.00	\$ 0.0070	5,000,000	\$ 35,000.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	5,196,500	\$ 572,134.65	\$ 0.1101	5,196,500	\$ 572,134.65	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 698,805.10			\$ 701,210.60	\$ 2,405.50	0.34%
HST	13%		\$ 90,844.66	13%		\$ 91,157.38	\$ 312.71	0.34%
Total Bill on Average IESO Wholesale Market Price			\$ 789,649.76			\$ 792,367.98	\$ 2,718.21	0.34%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.95	1	\$ 5.95	\$ 6.10	1	\$ 6.10	\$ 0.15	2.52%
Distribution Volumetric Rate	\$ 0.0118	750	\$ 8.85	\$ 0.0121	750	\$ 9.08	\$ 0.23	2.54%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14.80			\$ 15.18	\$ 0.37	2.53%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.25	\$ 0.1101	29	\$ 3.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	750	\$ (1.80)	\$ 0.0009	750	\$ 0.68	\$ 2.48	-137.50%
GA Rate Riders	0.0139	750	\$ 10.43	\$ -	750	\$ -	\$ (10.43)	-100.00%
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.02			\$ 20.45	\$ (7.58)	-27.03%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0062	779	\$ 4.83	\$ (0.86)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	779	\$ 4.60	\$ 0.0054	779	\$ 4.21	\$ (0.39)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.31			\$ 29.49	\$ (8.82)	-23.03%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	779	\$ 1.64	\$ 0.0003	779	\$ 0.23	\$ (1.40)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	750	\$ 5.25	\$ 0.0070	750	\$ 5.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 130.58			\$ 120.35	\$ (10.23)	-7.83%
HST	13%		\$ 16.98	13%		\$ 15.65	\$ (1.33)	-7.83%
Total Bill on Average IESO Wholesale Market Price			\$ 147.55			\$ 136.00	\$ (11.55)	-7.83%

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION	
RPP / Non-RPP:	0	
Consumption	-	kWh
Demand	-	kW
Current Loss Factor	0.0000	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ -			\$ -	\$ -	
Line Losses on Cost of Power	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ 0	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ -			\$ -	\$ -	
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ -			\$ -	\$ -	
Wholesale Market Service Charge (WMSC)	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Debt Retirement Charge (DRC)	\$ 0.0070	-	\$ -	\$ 0.0070	-	\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	-	\$ -	\$ 0.0650	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.0950	-	\$ -	\$ 0.0950	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1320	-	\$ -	\$ 0.1320	-	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1101	-	\$ -	\$ 0.1101	-	\$ -	\$ -	
Total Bill on TOU (before Taxes)			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill on TOU			\$ -			\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ -			\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ -			\$ -	\$ -	
HST	13%		\$ -	13%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ -			\$ -	\$ -	

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	150,000 kWh
Demand	375 kW
Current Loss Factor	1.0393
Proposed/Approved Loss Factor	1.0393

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.05	5000	\$ 5,250.00	\$ 1.24	5000	\$ 6,200.00	\$ 950.00	18.10%
Distribution Volumetric Rate	\$ 11.8910	375	\$ 4,459.13	\$ 14.0417	375	\$ 5,265.64	\$ 806.51	18.09%
Fixed Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 9,709.13			\$ 11,465.64	\$ 1,756.51	18.09%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.9108	375	\$ (341.55)	\$ 0.1970	375	\$ 73.88	\$ 415.43	-121.63%
GA Rate Riders	0.0139	150,000	\$ 2,085.00	-	150,000	\$ -	\$ (2,085.00)	-100.00%
Low Voltage Service Charge	\$ 0.4878	375	\$ 182.93	\$ 0.4966	375	\$ 186.23	\$ 3.30	1.80%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 11,635.50			\$ 11,725.74	\$ 90.24	0.78%
RTSR - Network	\$ 2.0738	375	\$ 777.68	\$ 1.7660	375	\$ 662.25	\$ (115.43)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.6898	375	\$ 633.68	\$ 1.5380	375	\$ 576.75	\$ (56.93)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13,046.85			\$ 12,964.74	\$ (82.11)	-0.63%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	155,895	\$ 561.22	\$ 0.0036	155,895	\$ 561.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	155,895	\$ 327.38	\$ 0.0003	155,895	\$ 46.77	\$ (280.61)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	150,000	\$ 1,050.00	\$ 0.0070	150,000	\$ 1,050.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	155,895	\$ 17,164.04	\$ 0.1101	155,895	\$ 17,164.04	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 32,149.49			\$ 31,786.77	\$ (362.72)	-1.13%
HST	13%		\$ 4,179.43	13%		\$ 4,132.28	\$ (47.15)	-1.13%
Total Bill on Average IESO Wholesale Market Price			\$ 36,328.92			\$ 35,919.05	\$ (409.88)	-1.13%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	250	\$ 2.05	\$ 0.0042	250	\$ 1.05	\$ (1.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 20.59			\$ 22.93	\$ 2.34	11.36%
Line Losses on Cost of Power	\$ 0.0822	10	\$ 0.81	\$ 0.0822	10	\$ 0.81	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	250	\$ (0.60)	\$ 0.0011	250	\$ 0.28	\$ 0.88	-145.83%
GA Rate Riders	0	250	\$ -	\$ -	250	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	250	\$ 0.45	\$ 0.0018	250	\$ 0.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.04			\$ 25.25	\$ 3.22	14.59%
RTSR - Network	\$ 0.0073	260	\$ 1.90	\$ 0.0062	260	\$ 1.61	\$ (0.29)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	260	\$ 1.53	\$ 0.0054	260	\$ 1.40	\$ (0.13)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 25.46			\$ 28.26	\$ 2.80	10.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	260	\$ 0.94	\$ 0.0036	260	\$ 0.94	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	260	\$ 0.55	\$ 0.0003	260	\$ 0.08	\$ (0.47)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	163	\$ 10.56	\$ 0.0650	163	\$ 10.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	43	\$ 4.04	\$ 0.0950	43	\$ 4.04	\$ -	0.00%
TOU - On Peak	\$ 0.1320	45	\$ 5.94	\$ 0.1320	45	\$ 5.94	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 47.74			\$ 50.07	\$ 2.33	4.88%
HST	13%		\$ 6.21	13%		\$ 6.51	\$ 0.30	4.88%
8% Rebate	8%		\$ (3.82)	8%		\$ (4.01)	\$ (0.19)	-4.88%
Total Bill on TOU			\$ 50.12			\$ 52.57	\$ 2.45	4.88%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	500	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	500	\$ 4.10	\$ 0.0042	500	\$ 2.10	\$ (2.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 22.64			\$ 23.98	\$ 1.34	5.92%
Line Losses on Cost of Power	\$ 0.0822	20	\$ 1.61	\$ 0.0822	20	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	500	\$ (1.20)	\$ 0.0011	500	\$ 0.55	\$ 1.75	-145.83%
GA Rate Riders	0	500	\$ -	\$ -	500	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	500	\$ 0.90	\$ 0.0018	500	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.74			\$ 27.83	\$ 3.09	12.49%
RTSR - Network	\$ 0.0073	520	\$ 3.79	\$ 0.0062	520	\$ 3.22	\$ (0.57)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	520	\$ 3.07	\$ 0.0054	520	\$ 2.81	\$ (0.26)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.60			\$ 33.86	\$ 2.26	7.15%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	520	\$ 1.87	\$ 0.0036	520	\$ 1.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	520	\$ 1.09	\$ 0.0003	520	\$ 0.16	\$ (0.94)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	325	\$ 21.13	\$ 0.0650	325	\$ 21.13	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	85	\$ 8.08	\$ 0.0950	85	\$ 8.08	\$ -	0.00%
TOU - On Peak	\$ 0.1320	90	\$ 11.88	\$ 0.1320	90	\$ 11.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 75.89			\$ 77.22	\$ 1.32	1.74%
HST	13%		\$ 9.87	13%		\$ 10.04	\$ 0.17	1.74%
8% Rebate	8%		\$ (6.07)	8%		\$ (6.18)	\$ (0.11)	-1.74%
Total Bill on TOU			\$ 79.69			\$ 81.08	\$ 1.39	1.74%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	1000	\$ 8.20	\$ 0.0042	1000	\$ 4.20	\$ (4.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 26.74			\$ 26.08	\$ (0.66)	-2.47%
Line Losses on Cost of Power	\$ 0.0822	39	\$ 3.23	\$ 0.0822	39	\$ 3.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	1,000	\$ (2.40)	\$ 0.0011	1,000	\$ 1.10	\$ 3.50	-145.83%
GA Rate Riders	0	1,000	\$ -	\$ -	1,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	1,000	\$ 1.80	\$ 0.0018	1,000	\$ 1.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 30.16			\$ 33.00	\$ 2.84	9.42%
RTSR - Network	\$ 0.0073	1,039	\$ 7.59	\$ 0.0062	1,039	\$ 6.44	\$ (1.14)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	1,039	\$ 6.13	\$ 0.0054	1,039	\$ 5.61	\$ (0.52)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 43.88			\$ 45.05	\$ 1.18	2.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,039	\$ 3.74	\$ 0.0036	1,039	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,039	\$ 2.18	\$ 0.0003	1,039	\$ 0.31	\$ (1.87)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	170	\$ 16.15	\$ 0.0950	170	\$ 16.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 132.21			\$ 131.52	\$ (0.69)	-0.52%
HST		13%	\$ 17.19	13%		\$ 17.10	\$ (0.09)	-0.52%
8% Rebate		8%	\$ (10.58)	8%		\$ (10.52)	\$ 0.06	0.06%
Total Bill on TOU			\$ 138.82			\$ 138.09	\$ (0.73)	-0.52%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,500	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	1500	\$ 12.30	\$ 0.0042	1500	\$ 6.30	\$ (6.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1500	\$ -	\$ -	1500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 30.84			\$ 28.18	\$ (2.66)	-8.63%
Line Losses on Cost of Power	\$ 0.0822	59	\$ 4.84	\$ 0.0822	59	\$ 4.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	1,500	\$ (3.60)	\$ 0.0011	1,500	\$ 1.65	\$ 5.25	-145.83%
GA Rate Riders	0	1,500	\$ -	\$ -	1,500	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	1,500	\$ 2.70	\$ 0.0018	1,500	\$ 2.70	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.57			\$ 38.16	\$ 2.59	7.28%
RTSR - Network	\$ 0.0073	1,559	\$ 11.38	\$ 0.0062	1,559	\$ 9.67	\$ (1.71)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	1,559	\$ 9.20	\$ 0.0054	1,559	\$ 8.42	\$ (0.78)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 56.15			\$ 56.25	\$ 0.10	0.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,559	\$ 5.61	\$ 0.0036	1,559	\$ 5.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,559	\$ 3.27	\$ 0.0003	1,559	\$ 0.47	\$ (2.81)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
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)			\$ 188.53			\$ 185.82	\$ (2.71)	-1.44%
HST	13%		\$ 24.51	13%		\$ 24.16	\$ (0.35)	-1.44%
8% Rebate	8%		\$ (15.08)	8%		\$ (14.87)	\$ 0.22	
Total Bill on TOU			\$ 197.95			\$ 195.11	\$ (2.85)	-1.44%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	2000	\$ 16.40	\$ 0.0042	2000	\$ 8.40	\$ (8.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.94			\$ 30.28	\$ (4.66)	-13.34%
Line Losses on Cost of Power	\$ 0.0822	79	\$ 6.46	\$ 0.0822	79	\$ 6.46	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	2,000	\$ (4.80)	\$ 0.0011	2,000	\$ 2.20	\$ 7.00	-145.83%
GA Rate Riders	0	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0018	2,000	\$ 3.60	\$ 0.0018	2,000	\$ 3.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.99			\$ 43.33	\$ 2.34	5.71%
RTSR - Network	\$ 0.0073	2,079	\$ 15.17	\$ 0.0062	2,079	\$ 12.89	\$ (2.29)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,079	\$ 12.26	\$ 0.0054	2,079	\$ 11.22	\$ (1.04)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 68.42			\$ 67.44	\$ (0.99)	-1.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
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)			\$ 244.84			\$ 240.11	\$ (4.73)	-1.93%
HST		13%	\$ 31.83	13%		\$ 31.21	\$ (0.61)	-1.93%
8% Rebate		8%	\$ (19.59)	8%		\$ (19.21)	\$ 0.38	
Total Bill on TOU			\$ 257.08			\$ 252.12	\$ (4.96)	-1.93%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	204	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	204	\$ 1.67	\$ 0.0042	204	\$ 0.86	\$ (0.82)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	204	\$ -	\$ -	204	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 20.21			\$ 22.74	\$ 2.52	12.49%
Line Losses on Cost of Power	\$ 0.1101	8	\$ 0.88	\$ 0.1101	8	\$ 0.88	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	204	\$ (0.49)	\$ 0.0011	204	\$ 0.22	\$ 0.71	-145.83%
GA Rate Riders	0.0139	204	\$ 2.84	\$ -	204	\$ -	\$ (2.84)	-100.00%
Low Voltage Service Charge	\$ 0.0018	204	\$ 0.37	\$ 0.0018	204	\$ 0.37	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 24.60			\$ 25.00	\$ 0.40	1.64%
RTSR - Network	\$ 0.0073	212	\$ 1.55	\$ 0.0062	212	\$ 1.31	\$ (0.23)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	212	\$ 1.25	\$ 0.0054	212	\$ 1.14	\$ (0.11)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 27.40			\$ 27.46	\$ 0.06	0.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	212	\$ 0.76	\$ 0.0036	212	\$ 0.76	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	212	\$ 0.45	\$ 0.0003	212	\$ 0.06	\$ (0.38)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	\$ 0.1101	204	\$ 22.46	\$ 0.1101	204	\$ 22.46	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 51.06			\$ 50.75	\$ (0.32)	-0.62%
HST	13%		\$ 6.64	13%		\$ 6.60	\$ (0.04)	-0.62%
8% Rebate	8%		\$ (4.09)	8%		\$ (4.06)	\$ (0.03)	-0.62%
Total Bill on Non-RPP Avg. Price			\$ 53.62			\$ 53.28	\$ (0.33)	-0.62%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.54	1	\$ 18.54	\$ 21.88	1	\$ 21.88	\$ 3.34	18.02%
Distribution Volumetric Rate	\$ 0.0082	750	\$ 6.15	\$ 0.0042	750	\$ 3.15	\$ (3.00)	-48.78%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 24.69			\$ 25.03	\$ 0.34	1.38%
Line Losses on Cost of Power	\$ 0.1101	29	\$ 3.25	\$ 0.1101	29	\$ 3.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	750	\$ (1.80)	\$ 0.0011	750	\$ 0.83	\$ 2.63	-145.83%
GA Rate Riders	0.0139	750	\$ 10.43	\$ -	750	\$ -	\$ (10.43)	-100.00%
Low Voltage Service Charge	\$ 0.0018	750	\$ 1.35	\$ 0.0018	750	\$ 1.35	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38.70			\$ 31.24	\$ (7.46)	-19.28%
RTSR - Network	\$ 0.0073	779	\$ 5.69	\$ 0.0062	779	\$ 4.83	\$ (0.86)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	779	\$ 4.60	\$ 0.0054	779	\$ 4.21	\$ (0.39)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 48.99			\$ 40.28	\$ (8.71)	-17.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.81	\$ 0.0036	779	\$ 2.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	779	\$ 1.64	\$ 0.0003	779	\$ 0.23	\$ (1.40)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 136.01			\$ 125.90	\$ (10.11)	-7.43%
HST	13%		\$ 17.68	13%		\$ 16.37	\$ (1.31)	-7.43%
8% Rebate	8%		\$ (10.88)	8%		\$ (10.07)	\$ (8.11)	-74.72%
Total Bill on Non-RPP Avg. Price			\$ 142.81			\$ 132.19	\$ (10.62)	-7.43%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	1000	\$ 15.10	\$ 0.0155	1000	\$ 15.50	\$ 0.40	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 29.69			\$ 30.44	\$ 0.75	2.53%
Line Losses on Cost of Power	\$ 0.0822	39	\$ 3.23	\$ 0.0822	39	\$ 3.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	1,000	\$ (2.30)	\$ 0.0014	1,000	\$ 1.40	\$ 3.70	-160.87%
GA Rate Riders	0	1,000	\$ -	\$ -	1,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	1,000	\$ 1.60	\$ 0.0016	1,000	\$ 1.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.01			\$ 37.46	\$ 4.45	13.48%
RTSR - Network	\$ 0.0065	1,039	\$ 6.76	\$ 0.0055	1,039	\$ 5.72	\$ (1.04)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	1,039	\$ 5.61	\$ 0.0049	1,039	\$ 5.09	\$ (0.52)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.37			\$ 48.27	\$ 2.89	6.37%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,039	\$ 3.74	\$ 0.0036	1,039	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	1,039	\$ 2.18	\$ 0.0003	1,039	\$ 0.31	\$ (1.87)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,000	\$ 7.00	\$ 0.0070	1,000	\$ 7.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	650	\$ 42.25	\$ 0.0650	650	\$ 42.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	170	\$ 16.15	\$ 0.0950	170	\$ 16.15	\$ -	0.00%
TOU - On Peak	\$ 0.1320	180	\$ 23.76	\$ 0.1320	180	\$ 23.76	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 140.71			\$ 141.73	\$ 1.02	0.73%
HST		13%	\$ 18.29	13%		\$ 18.42	\$ 0.13	0.73%
8% Rebate		8%	\$ (11.26)	8%		\$ (11.34)	\$ (0.08)	-0.73%
Total Bill on TOU			\$ 147.74			\$ 148.82	\$ 1.07	0.73%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	5,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	5000	\$ 75.50	\$ 0.0155	5000	\$ 77.50	\$ 2.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 90.09			\$ 92.44	\$ 2.35	2.61%
Line Losses on Cost of Power	\$ 0.0822	196	\$ 16.14	\$ 0.0822	196	\$ 16.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	5,000	\$ (11.50)	\$ 0.0014	5,000	\$ 7.00	\$ 18.50	-160.87%
GA Rate Riders	0	5,000	\$ -	\$ -	5,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	5,000	\$ 8.00	\$ 0.0016	5,000	\$ 8.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 103.52			\$ 124.37	\$ 20.85	20.14%
RTSR - Network	\$ 0.0065	5,197	\$ 33.78	\$ 0.0055	5,197	\$ 28.58	\$ (5.20)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	5,197	\$ 28.06	\$ 0.0049	5,197	\$ 25.46	\$ (2.60)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 165.36			\$ 178.42	\$ 13.06	7.90%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	5,197	\$ 18.71	\$ 0.0036	5,197	\$ 18.71	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	5,197	\$ 10.91	\$ 0.0003	5,197	\$ 1.56	\$ (9.35)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	5,000	\$ 35.00	\$ 0.0070	5,000	\$ 35.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	3,250	\$ 211.25	\$ 0.0650	3,250	\$ 211.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	850	\$ 80.75	\$ 0.0950	850	\$ 80.75	\$ -	0.00%
TOU - On Peak	\$ 0.1320	900	\$ 118.80	\$ 0.1320	900	\$ 118.80	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 641.03			\$ 644.73	\$ 3.70	0.58%
HST	13%		\$ 83.33	13%		\$ 83.82	\$ 0.48	0.58%
8% Rebate	8%		\$ (51.28)	8%		\$ (51.58)	\$ (0.30)	-0.46%
Total Bill on TOU			\$ 673.08			\$ 676.97	\$ 3.89	0.58%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	10,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	10000	\$ 151.00	\$ 0.0155	10000	\$ 155.00	\$ 4.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 165.59			\$ 169.94	\$ 4.35	2.63%
Line Losses on Cost of Power	\$ 0.0822	393	\$ 32.29	\$ 0.0822	393	\$ 32.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	10,000	\$ (23.00)	\$ 0.0014	10,000	\$ 14.00	\$ 37.00	-160.87%
GA Rate Riders	0	10,000	\$ -	\$ -	10,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	10,000	\$ 16.00	\$ 0.0016	10,000	\$ 16.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 191.67			\$ 233.02	\$ 41.35	21.57%
RTSR - Network	\$ 0.0065	10,393	\$ 67.55	\$ 0.0055	10,393	\$ 57.16	\$ (10.39)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	10,393	\$ 56.12	\$ 0.0049	10,393	\$ 50.93	\$ (5.20)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 315.34			\$ 341.10	\$ 25.76	8.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	10,393	\$ 37.41	\$ 0.0036	10,393	\$ 37.41	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	10,393	\$ 21.83	\$ 0.0003	10,393	\$ 3.12	\$ (18.71)	-85.71%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	10,000	\$ 70.00	\$ 0.0070	10,000	\$ 70.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	6,500	\$ 422.50	\$ 0.0650	6,500	\$ 422.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	1,700	\$ 161.50	\$ 0.0950	1,700	\$ 161.50	\$ -	0.00%
TOU - On Peak	\$ 0.1320	1,800	\$ 237.60	\$ 0.1320	1,800	\$ 237.60	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,266.43			\$ 1,273.49	\$ 7.05	0.56%
HST	13%		\$ 164.64	13%		\$ 165.55	\$ 0.92	0.56%
8% Rebate	8%		\$ (101.31)	8%		\$ (101.88)	\$ (0.56)	-0.56%
Total Bill on TOU			\$ 1,329.76			\$ 1,337.16	\$ 7.41	0.56%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	15,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	15000	\$ 226.50	\$ 0.0155	15000	\$ 232.50	\$ 6.00	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	15000	\$ -	\$ -	15000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 241.09			\$ 247.44	\$ 6.35	2.63%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0023	15,000	\$ (34.50)	\$ 0.0014	15,000	\$ 21.00	\$ 55.50	-160.87%
GA Rate Riders	\$ 0.0139	15,000	\$ 208.50	\$ -	15,000	\$ -	\$ (208.50)	-100.00%
Low Voltage Service Charge	\$ 0.0016	15,000	\$ 24.00	\$ 0.0016	15,000	\$ 24.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 439.88			\$ 293.23	\$ (146.65)	-33.34%
RTSR - Network	\$ 0.0065	15,590	\$ 101.33	\$ 0.0055	15,590	\$ 85.74	\$ (15.59)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	15,590	\$ 84.18	\$ 0.0049	15,590	\$ 76.39	\$ (7.79)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 625.39			\$ 455.36	\$ (170.03)	-27.19%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	15,590	\$ 56.12	\$ 0.0036	15,590	\$ 56.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	15,590	\$ 32.74	\$ 0.0003	15,590	\$ 4.68	\$ (28.06)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	15,000	\$ 105.00	\$ 0.0070	15,000	\$ 105.00	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	15,590	\$ 1,716.40	\$ 0.1101	15,590	\$ 1,716.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 2,535.66			\$ 2,337.56	\$ (198.10)	-7.81%
HST	13%		\$ 329.64	13%		\$ 303.88	\$ (25.75)	-7.81%
8% Rebate	8%		\$ (202.85)	8%		\$ (187.00)	\$ (15.85)	-7.78%
Total Bill on Non-RPP Avg. Price			\$ 2,662.44			\$ 2,454.44	\$ (208.00)	-7.81%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59	1	\$ 14.59	\$ 14.94	1	\$ 14.94	\$ 0.35	2.40%
Distribution Volumetric Rate	\$ 0.0151	2000	\$ 30.20	\$ 0.0155	2000	\$ 31.00	\$ 0.80	2.65%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 44.79			\$ 45.94	\$ 1.15	2.57%
Line Losses on Cost of Power	\$ 0.1101	79	\$ 8.65	\$ 0.1101	79	\$ 8.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	2,000	\$ (4.60)	\$ 0.0014	2,000	\$ 2.80	\$ 7.40	-160.87%
GA Rate Riders	\$ 0.0139	2,000	\$ 27.80	\$ -	2,000	\$ -	\$ (27.80)	-100.00%
Low Voltage Service Charge	\$ 0.0016	2,000	\$ 3.20	\$ 0.0016	2,000	\$ 3.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7880	1	\$ 0.79	\$ 0.7880	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 80.63			\$ 61.38	\$ (19.25)	-23.87%
RTSR - Network	\$ 0.0065	2,079	\$ 13.51	\$ 0.0055	2,079	\$ 11.43	\$ (2.08)	-15.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0054	2,079	\$ 11.22	\$ 0.0049	2,079	\$ 10.19	\$ (1.04)	-9.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 105.37			\$ 83.00	\$ (22.37)	-21.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,079	\$ 7.48	\$ 0.0036	2,079	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	2,079	\$ 4.37	\$ 0.0003	2,079	\$ 0.62	\$ (3.74)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 351.42			\$ 325.31	\$ (26.11)	-7.43%
HST	13%		\$ 45.68	13%		\$ 42.29	\$ (3.39)	-7.43%
8% Rebate	8%		\$ (28.11)	8%		\$ (26.02)	\$ (2.09)	-7.43%
Total Bill on Non-RPP Avg. Price			\$ 368.99			\$ 341.57	\$ (27.41)	-7.43%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	45,360	kWh
Demand	70	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	70	\$ 217.07	\$ 3.2130	70	\$ 224.91	\$ 7.84	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 324.56			\$ 334.20	\$ 9.64	2.97%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	70	\$ (57.23)	\$ 0.6159	70	\$ 43.11	\$ 100.35	-175.33%
GA Rate Riders	0.0139	45,360	\$ 630.50	-	45,360	\$ -	\$ (630.50)	-100.00%
Low Voltage Service Charge	\$ 0.6753	70	\$ 47.27	\$ 0.6875	70	\$ 48.13	\$ 0.85	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 945.10			\$ 425.44	\$ (519.67)	-54.99%
RTSR - Network	\$ 2.8710	70	\$ 200.97	\$ 2.4449	70	\$ 171.14	\$ (29.83)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	70	\$ 163.77	\$ 2.1294	70	\$ 149.06	\$ (14.71)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,309.84			\$ 745.64	\$ (564.20)	-43.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	47,143	\$ 169.71	\$ 0.0036	47,143	\$ 169.71	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	47,143	\$ 99.00	\$ 0.0003	47,143	\$ 14.14	\$ (84.86)	-85.71%
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Debt Retirement Charge (DRC)	\$ 0.0070	45,360	\$ 317.52	\$ 0.0070	45,360	\$ 317.52	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	47,143	\$ 5,190.41	\$ 0.1101	47,143	\$ 5,190.41	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,086.48			\$ 6,437.42	\$ (649.06)	-9.16%
HST	13%		\$ 921.24	13%		\$ 836.86	\$ (84.38)	-9.16%
Total Bill on Average IESO Wholesale Market Price			\$ 8,007.72			\$ 7,274.29	\$ (733.43)	-9.16%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	69,925	kWh
Demand	178	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	178	\$ 551.98	\$ 3.2130	178	\$ 571.91	\$ 19.94	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	178	\$ -	\$ -	178	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 659.47			\$ 681.20	\$ 21.74	3.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	178	\$ (145.53)	\$ 0.6159	178	\$ 109.63	\$ 255.16	-175.33%
GA Rate Riders	0.0139	69,925	\$ 971.96	-	69,925	\$ -	\$ (971.96)	-100.00%
Low Voltage Service Charge	\$ 0.6753	178	\$ 120.20	\$ 0.6875	178	\$ 122.38	\$ 2.17	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,606.10			\$ 913.21	\$ (692.89)	-43.14%
RTSR - Network	\$ 2.8710	178	\$ 511.04	\$ 2.4449	178	\$ 435.19	\$ (75.85)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	178	\$ 416.43	\$ 2.1294	178	\$ 379.03	\$ (37.40)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,533.57			\$ 1,727.43	\$ (806.13)	-31.82%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	72,673	\$ 261.62	\$ 0.0036	72,673	\$ 261.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	72,673	\$ 152.61	\$ 0.0003	72,673	\$ 21.80	\$ (130.81)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	69,925	\$ 489.48	\$ 0.0070	69,925	\$ 489.48	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	72,673	\$ 8,001.30	\$ 0.1101	72,673	\$ 8,001.30	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 11,438.58			\$ 10,501.64	\$ (936.94)	-8.19%
HST		13%	\$ 1,487.02		13%	\$ 1,365.21	\$ (121.80)	-8.19%
Total Bill on Average IESO Wholesale Market Price			\$ 12,925.59			\$ 11,866.85	\$ (1,058.74)	-8.19%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	15,081	kWh
Demand	306	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	306	\$ 948.91	\$ 3.2130	306	\$ 983.18	\$ 34.27	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	306	\$ -	\$ -	306	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 1,056.40			\$ 1,092.47	\$ 36.07	3.41%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	306	\$ (250.19)	\$ 0.6159	306	\$ 188.47	\$ 438.65	-175.33%
GA Rate Riders	0.0139	15,081	\$ 209.63	\$ -	15,081	\$ -	\$ (209.63)	-100.00%
Low Voltage Service Charge	\$ 0.6753	306	\$ 206.64	\$ 0.6875	306	\$ 210.38	\$ 3.73	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,222.48			\$ 1,491.31	\$ 268.83	21.99%
RTSR - Network	\$ 2.8710	306	\$ 878.53	\$ 2.4449	306	\$ 748.14	\$ (130.39)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	306	\$ 715.89	\$ 2.1294	306	\$ 651.60	\$ (64.29)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,816.89			\$ 2,891.04	\$ 74.15	2.63%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	15,674	\$ 56.43	\$ 0.0036	15,674	\$ 56.43	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	15,674	\$ 32.91	\$ 0.0003	15,674	\$ 4.70	\$ (28.21)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	15,081	\$ 105.57	\$ 0.0070	15,081	\$ 105.57	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	15,674	\$ 1,725.67	\$ 0.1101	15,674	\$ 1,725.67	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 4,737.47			\$ 4,783.41	\$ 45.94	0.97%
HST		13%	\$ 615.87		13%	\$ 621.84	\$ 5.97	0.97%
Total Bill on Average IESO Wholesale Market Price			\$ 5,353.34			\$ 5,405.25	\$ 51.91	0.97%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	324,000	kWh
Demand	500	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	500	\$ 1,550.50	\$ 3.2130	500	\$ 1,606.50	\$ 56.00	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 1,657.99			\$ 1,715.79	\$ 57.80	3.49%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	500	\$ (408.80)	\$ 0.6159	500	\$ 307.95	\$ 716.75	-175.33%
GA Rate Riders	0.0139	324,000	\$ 4,503.60	-	324,000	\$ -	\$ (4,503.60)	-100.00%
Low Voltage Service Charge	\$ 0.6753	500	\$ 337.65	\$ 0.6875	500	\$ 343.75	\$ 6.10	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6,090.44			\$ 2,367.49	\$ (3,722.95)	-61.13%
RTSR - Network	\$ 2.8710	500	\$ 1,435.50	\$ 2.4449	500	\$ 1,222.45	\$ (213.05)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	500	\$ 1,169.75	\$ 2.1294	500	\$ 1,064.70	\$ (105.05)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8,695.69			\$ 4,654.64	\$ (4,041.05)	-46.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	336,733	\$ 1,212.24	\$ 0.0036	336,733	\$ 1,212.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	336,733	\$ 707.14	\$ 0.0003	336,733	\$ 101.02	\$ (606.12)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	324,000	\$ 2,268.00	\$ 0.0070	324,000	\$ 2,268.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	336,733	\$ 37,074.33	\$ 0.1101	336,733	\$ 37,074.33	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 49,957.39			\$ 45,310.22	\$ (4,647.17)	-9.30%
HST		13%	\$ 6,494.46		13%	\$ 5,890.33	\$ (604.13)	-9.30%
Total Bill on Average IESO Wholesale Market Price			\$ 56,451.86			\$ 51,200.55	\$ (5,251.30)	-9.30%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	269,010	kWh
Demand	700	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	700	\$ 2,170.70	\$ 3.2130	700	\$ 2,249.10	\$ 78.40	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	700	\$ -	\$ -	700	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 2,278.19			\$ 2,358.39	\$ 80.20	3.52%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	700	\$ (572.32)	\$ 0.6159	700	\$ 431.13	\$ 1,003.45	-175.33%
GA Rate Riders	0.0139	269,010	\$ 3,739.24	\$ -	269,010	\$ -	\$ (3,739.24)	-100.00%
Low Voltage Service Charge	\$ 0.6753	700	\$ 472.71	\$ 0.6875	700	\$ 481.25	\$ 8.54	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5,917.82			\$ 3,270.77	\$ (2,647.05)	-44.73%
RTSR - Network	\$ 2.8710	700	\$ 2,009.70	\$ 2.4449	700	\$ 1,711.43	\$ (298.27)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	700	\$ 1,637.65	\$ 2.1294	700	\$ 1,490.58	\$ (147.07)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9,565.17			\$ 6,472.78	\$ (3,092.39)	-32.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	279,582	\$ 1,006.50	\$ 0.0036	279,582	\$ 1,006.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	279,582	\$ 587.12	\$ 0.0003	279,582	\$ 83.87	\$ (503.25)	-85.71%
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)	\$ 0.0070	269,010	\$ 1,883.07	\$ 0.0070	269,010	\$ 1,883.07	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	279,582	\$ 30,781.99	\$ 0.1101	279,582	\$ 30,781.99	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 43,823.85			\$ 40,228.21	\$ (3,595.64)	-8.20%
HST		13%	\$ 5,697.10		13%	\$ 5,229.67	\$ (467.43)	-8.20%
Total Bill on Average IESO Wholesale Market Price			\$ 49,520.95			\$ 45,457.88	\$ (4,063.07)	-8.20%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	648,000	kWh
Demand	1,000	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 107.49	1	\$ 107.49	\$ 109.29	1	\$ 109.29	\$ 1.80	1.67%
Distribution Volumetric Rate	\$ 3.1010	1000	\$ 3,101.00	\$ 3.2130	1000	\$ 3,213.00	\$ 112.00	3.61%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 3,208.49			\$ 3,322.29	\$ 113.80	3.55%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.8176	1,000	\$ (817.60)	\$ 0.6159	1,000	\$ 615.90	\$ 1,433.50	-175.33%
GA Rate Riders	0.0139	648,000	\$ 9,007.20	-	648,000	\$ -	\$ (9,007.20)	-100.00%
Low Voltage Service Charge	\$ 0.6753	1,000	\$ 675.30	\$ 0.6875	1,000	\$ 687.50	\$ 12.20	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12,073.39			\$ 4,625.69	\$ (7,447.70)	-61.69%
RTSR - Network	\$ 2.8710	1,000	\$ 2,871.00	\$ 2.4449	1,000	\$ 2,444.90	\$ (426.10)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3395	1,000	\$ 2,339.50	\$ 2.1294	1,000	\$ 2,129.40	\$ (210.10)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 17,283.89			\$ 9,199.99	\$ (8,083.90)	-46.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	673,466	\$ 2,424.48	\$ 0.0036	673,466	\$ 2,424.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	673,466	\$ 1,414.28	\$ 0.0003	673,466	\$ 202.04	\$ (1,212.24)	-85.71%
Standard Supply Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Debt Retirement Charge (DRC)	\$ 0.0070	648,000	\$ 4,536.00	\$ 0.0070	648,000	\$ 4,536.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	673,466	\$ 74,148.65	\$ 0.1101	673,466	\$ 74,148.65	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 99,807.30			\$ 90,511.16	\$ (9,296.14)	-9.31%
HST		13%	\$ 12,974.95		13%	\$ 11,766.45	\$ (1,208.50)	-9.31%
Total Bill on Average IESO Wholesale Market Price			\$ 112,782.25			\$ 102,277.61	\$ (10,504.64)	-9.31%

Customer Class:	LARGE USE SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	3,450,000 kWh
Demand	5,500 kW
Current Loss Factor	1.0188
Proposed/Approved Loss Factor	1.0188

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,164.00	1	\$ 5,164.00	\$ 5,164.00	1	\$ 5,164.00	\$ -	0.00%
Distribution Volumetric Rate	\$ 1.2160	5500	\$ 6,688.00	\$ 1.2750	5500	\$ 7,012.50	\$ 324.50	4.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	5500	\$ -	\$ -	5500	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 11,852.00			\$ 12,176.50	\$ 324.50	2.74%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 1.1970	5,500	\$ (6,583.50)	\$ 0.9658	5,500	\$ 5,311.90	\$ 11,895.40	-180.69%
GA Rate Riders	\$ 0	3,450,000	\$ -	\$ -	3,450,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.8137	5,500	\$ 4,475.35	\$ 0.8284	5,500	\$ 4,556.20	\$ 80.85	1.81%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9,743.85			\$ 22,044.60	\$ 12,300.75	126.24%
RTSR - Network	\$ 3.4592	5,500	\$ 19,025.60	\$ 2.9458	5,500	\$ 16,201.90	\$ (2,823.70)	-14.84%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8189	5,500	\$ 15,503.95	\$ 2.5657	5,500	\$ 14,111.35	\$ (1,392.60)	-8.98%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44,273.40			\$ 52,357.85	\$ 8,084.45	18.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	3,514,860	\$ 12,653.50	\$ 0.0036	3,514,860	\$ 12,653.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	3,514,860	\$ 7,381.21	\$ 0.0003	3,514,860	\$ 1,054.46	\$ (6,326.75)	-85.71%
Standard Supply Service Charge	\$ 0.0070	3,450,000	\$ 24,150.00	\$ 0.0070	3,450,000	\$ 24,150.00	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.1101	3,514,860	\$ 386,986.09	\$ 0.1101	3,514,860	\$ 386,986.09	\$ -	0.00%
Average IESO Wholesale Market Price								
Total Bill on Average IESO Wholesale Market Price			\$ 475,444.19			\$ 477,201.89	\$ 1,757.70	0.37%
HST	13%		\$ 61,807.74	13%		\$ 62,036.25	\$ 228.50	0.37%
Total Bill on Average IESO Wholesale Market Price			\$ 537,251.93			\$ 539,238.14	\$ 1,986.20	0.37%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0393	
Proposed/Approved Loss Factor	1.0393	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.95		\$ -	\$ 6.10	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0118	150	\$ 1.77	\$ 0.0121	150	\$ 1.82	\$ 0.04	2.54%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1.77			\$ 1.82	\$ 0.04	2.54%
Line Losses on Cost of Power	\$ 0.1101	6	\$ 0.65	\$ 0.1101	6	\$ 0.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0024	150	\$ (0.36)	\$ 0.0009	150	\$ 0.14	\$ 0.50	-137.50%
GA Rate Riders	0.0139	150	\$ 2.09	\$ -	150	\$ -	\$ (2.09)	-100.00%
Low Voltage Service Charge	\$ 0.0018	150	\$ 0.27	\$ 0.0018	150	\$ 0.27	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4.41			\$ 2.87	\$ (1.55)	-35.00%
RTSR - Network	\$ 0.0073	156	\$ 1.14	\$ 0.0062	156	\$ 0.97	\$ (0.17)	-15.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	156	\$ 0.92	\$ 0.0054	156	\$ 0.84	\$ (0.08)	-8.47%
Sub-Total C - Delivery (including Sub-Total B)			\$ 6.47			\$ 4.68	\$ (1.79)	-27.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	156	\$ 0.56	\$ 0.0036	156	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0021	156	\$ 0.33	\$ 0.0003	156	\$ 0.05	\$ (0.28)	-85.71%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	\$ 0.0070	150	\$ 1.05	\$ 0.0070	150	\$ 1.05	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	150	\$ 16.52	\$ 0.1101	150	\$ 16.52	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 24.93			\$ 22.85	\$ (2.08)	-8.32%
HST	13%		\$ 3.24	13%		\$ 2.97	\$ (0.27)	-8.32%
Total Bill on Average IESO Wholesale Market Price			\$ 28.17			\$ 25.82	\$ (2.34)	-8.32%

Kingston Hydro
Capital Additions Variance Model

General Plant - ERM Software

Deferred to 2017

Depreciation Years	5
CCA Rate	55%
PILs Rate	26.5%
Deemed STD%	4.0%
Deemed LTD%	56.0%
Deemed Equity %	40.0%

	2016	2017	2018	2019	2020
Fixed Asset Continuity					
Opening Balance	-	(211,886)	(164,800)		
Capex Variance	(235,429)	-	200,000		
Depreciation (1/2 year)	23,543	47,086	(20,000)		
Closing Balance	(211,886)	(164,800)	15,200		
Average Balance (Rate Base)	(105,943)	(188,343)	(74,800)		
UCC Continuity					
Opening Balance	-	(170,686)	(76,809)		
Capex Variance	(235,429)	-	200,000		
CCA	64,743	93,877	12,755		
Closing Balance	(170,686)	(76,809)	135,946		
Cost of Capital					
Short-Term Debt	1.65%	1.65%	1.65%		
Long-Term Debt Rate	3.91%	3.91%	3.92%		
Weighted Debt Rate	3.76%	3.76%	3.77%		
Equity	9.19%	9.19%	9.19%		
PILS Calculation					
Cost of Equity Capital	(3,894)	(6,923)	(2,750)		
Add Depreciation	(23,543)	(47,086)	20,000		
Deduct CCA	64,743	93,877	12,755		
PILs Income	37,306	39,868	30,006		
PILs before Gross-Up	9,886	10,565	7,951		
Pils Grossed Up	13,450	14,374	10,818		
Revenue Requirement ("RR")					
Depreciation	(23,543)	(47,086)	20,000		
Cost of Capital:					
Debt	(2,390)	(4,248)	(1,691)		
Equity	(3,894)	(6,923)	(2,750)		
PILS Gross-up	13,450	14,374	10,818		
Annual RR Variance	(16,377)	(43,883)	26,377		

Kingston Hydro
Capital Additions Variance Model

General Plant - Truck

Not received/in service until 2017

Depreciation Years	12
CCA Rate	30%
PILs Rate	26.5%
Deemed STD%	4.0%
Deemed LTD%	56.0%
Deemed Equity %	40.0%

	2016	2017	2018	2019	2020
Fixed Asset Continuity					
Opening Balance	-	(173,564)	(158,471)		
Capex Variance	(181,110)	-	200,000		
Depreciation (1/2 year)	7,546	15,093	(8,333)		
Closing Balance	(173,564)	(158,471)	33,195		
Average Balance (Rate Base)	(86,782)	(166,018)	(62,638)		
UCC Continuity					
Opening Balance	-	(153,944)	(107,760)		
Capex Variance	(181,110)	-	200,000		
CCA	27,167	46,183	(2,328)		
Closing Balance	(153,944)	(107,760)	89,911		
Cost of Capital					
Short-Term Debt	1.65%	1.65%	1.65%		
Long-Term Debt Rate	3.91%	3.91%	3.92%		
Weighted Debt Rate	3.76%	3.76%	3.77%		
Equity	9.19%	9.19%	9.19%		
PILS Calculation					
Cost of Equity Capital	(3,190)	(6,103)	(2,303)		
Add Depreciation	(7,546)	(15,093)	8,333		
Deduct CCA	27,167	46,183	(2,328)		
PILs Income	16,430	24,988	3,703		
PILS before Gross-Up	4,354	6,622	981		
Pils Grossed Up	5,924	9,009	1,335		
Revenue Requirement ("RR")					
Depreciation	(7,546)	(15,093)	8,333		
Cost of Capital:					
Debt	(1,958)	(3,745)	(1,416)		
Equity	(3,190)	(6,103)	(2,303)		
PILS Gross-up	5,924	9,009	1,335		
Annual RR Variance	(6,770)	(15,931)	5,949		

Kingston Hydro
Capital Additions Variance Model

System Renewal/Service

2016 underspending

Depreciation Years	60
CCA Rate	8%
PILs Rate	26.5%
Deemed STD%	4.0%
Deemed LTD%	56.0%
Deemed Equity %	40.0%

	2016	2017	2018	2019	2020
Fixed Asset Continuity					
Opening Balance	-	(210,215)	(206,682)		
Capex Variance	(211,982)	-	200,000		
Depreciation (1/2 year)	1,767	3,533	(1,667)		
Closing Balance	(210,215)	(206,682)	(8,349)		
Average Balance (Rate Base)	(105,108)	(208,449)	(107,516)		
UCC Continuity					
Opening Balance	-	(203,503)	(187,223)		
Capex Variance	(211,982)	-	200,000		
CCA	8,479	16,280	(6,978)		
Closing Balance	(203,503)	(187,223)	5,800		
Cost of Capital					
Short-Term Debt	1.65%	1.65%	1.65%		
Long-Term Debt Rate	3.91%	3.91%	3.92%		
Weighted Debt Rate	3.76%	3.76%	3.77%		
Equity	9.19%	9.19%	9.19%		
PILS Calculation					
Cost of Equity Capital	(3,864)	(7,663)	(3,952)		
Add Depreciation	(1,767)	(3,533)	1,667		
Deduct CCA	8,479	16,280	(6,978)		
PILs Income	2,849	5,085	(9,263)		
PILS before Gross-Up	755	1,347	(2,455)		
Pils Grossed Up	1,027	1,833	(3,340)		
Revenue Requirement ("RR")					
Depreciation	(1,767)	(3,533)	1,667		
Cost of Capital:					
Debt	(2,371)	(4,702)	(2,431)		
Equity	(3,864)	(7,663)	(3,952)		
PILS Gross-up	1,027	1,833	(3,340)		
Annual RR Variance	(6,974)	(14,064)	(8,057)		

(30,122)

2017 Current and 2018 Proposed Low Voltage Service Rates					
Customer Class Name	2017 Current Low Voltage Rates				
	Rate	per			
Residential	\$0.0018	kWh			
General Service < 50 kW	\$0.0016	kWh			
General Service 50 to 4999 kW	\$0.6753	kW			
Large Use	\$0.8137	kW			
Unmetered Scattered Load	\$0.0018	kWh			
Street Lighting	\$0.4878	kW			
Standby		kW			
Customer Class Name	2018 PROJECTED TRANSMISSION-CONNECTION REVENUE				
	Rate ¹	per	Volume ²	Revenue	%
Residential	\$0.0054	kWh	193,526,497	1,039,254	27.35%
General Service < 50 kW	\$0.0049	kWh	85,866,699	422,034	11.11%
General Service 50 to 4999 kW	\$2.1294	kW	755,333	1,608,388	42.33%
Large Use	\$2.5657	kW	279,169	716,270	18.85%
Unmetered Scattered Load	\$0.0054	kWh	1,192,405	6,403	0.17%
Street Lighting	\$1.5380	kW	4,770	7,337	0.19%
Standby Power		kW			
TOTAL				3,799,686	100.00%
Customer Class Name	2018 PROPOSED LOW VOLTAGE CHARGES & RATES				
	% Allocation	Charges	Volume ³	Rate	per
Residential	27.35%	335,544	186,210,871	\$0.0018	kWh
General Service < 50 kW	11.11%	136,262	82,620,794	\$0.0016	kWh
General Service 50 to 4999 kW	42.33%	519,300	755,333	\$0.6875	kW
Large Use	18.85%	231,262	279,169	\$0.8284	kW
Unmetered Scattered Load	0.17%	2,067	1,147,330	\$0.0018	kWh
Street Lighting	0.19%	2,369	4,770	\$0.4966	kW
Standby Power					kW
TOTAL		1,226,804			
¹ Rates from 2018 RTSR Workform (EB-2017-0055) December 2017 Update					
² kWh's uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					
³ kWh's not uplifted for line losses - approved volumes per Custom IR (EB-2015-0083)					