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October 4, 2018

VIA COURIER, EMAIL AND RESS

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

Dear Ms. Walli:

Re: Application for electricity distribution rates
EB-2017-0038

We are counsel to Erie Thames Powerlines Corporation (**"ETPL"**), in the above noted proceeding.

Pursuant to the Procedural Order No. 1 as updated in the Board's letter of September 25, 2018, please find enclosed Settlement Proposal for filing.

If there are any questions, please contact the undersigned.

Yours truly,

AIRD & BERLIS LLP

Scott Stoll

SAS/ar

cc. List of Parties

33872666.1

EB-2017-0038

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

AND IN THE MATTER OF an Application by Erie Thames Powerlines Corporation under Section 78 of the OEB Act to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1st , 2018.

ERIE THAMES POWERLINES CORPORATION

SETTLEMENT PROPOSAL

October 4, 2018

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The following Appendices are attached to and form an integral part of this Settlement Proposal:

Appendix "A" – Approved Issues List
Appendix "B" – Revenue Requirement Work Form
Appendix "C" – Fixed Asset Continuity Schedule
Appendix "D" – Cost of Capital
Appendix "E" – Bill Impacts
Appendix "F" – 2018 Proposed Tariff of Rates and Charges
Appendix "G" – DVA Continuity Schedules
Appendix "H" – Cost Allocation

In addition to the Appendices listed above, ETPL updated the Application in accordance with this Settlement Proposal. The complete record in this matter may be found on the OEB's website at:
http://www.rds.oeb.ca/HPECMWebDrawer/Record?q=CaseNumber=EB-2017-0038&sortBy=recRegisteredOn-&pageSize=400

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SETTLEMENT PROPOSAL

PREAMBLE

Erie Thames Powerlines Corporation ("**ETPL**") filed a cost of service application with the Ontario Energy Board (the "**OEB**") on September 15th, 2017 under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B) (the "**Act**"), seeking approval for changes to the distribution rates that ETPL charges for electricity distribution and other charges to be effective May 1, 2018 (OEB Docket Number EB-2017-0038) (the "**Application**"). The Application was subsequently updated March 1, 2018.

A community meeting with ETPL and OEB Staff was conducted on December 12, 2017 in the Town of Ingersoll, the largest community served by ETPL. Four individual customers were in attendance. The remainder of attendees including ETPL staff and board members, OEB staff and an intervenor. Customers inquired about overall rate increases, and about the business activities of ETPL's affiliates.

This Application is being considered under the OEB's proportionate review approach which is intended to allow streamlined hearing applications where it is appropriate. On March 14, 2018, the OEB Staff issued a report, "*OEB Staff Report to the Registrar: Erie Thames Powerlines Corporation – 2018 Cost of Service Application Proportionate Review Pilot*". The Parties agree that follow up between the OEB and the Parties may provide learnings for the improvement of the proportionate review approach in the future. In general, the Parties found the processes employed in this Application did not result in promptly raising and addressing a number of issues that should have been identified and considered earlier in the processing of the Application. Further, the process did not result in a shorter processing period compared to the traditional process which was understood to be a goal of the process.

The OEB issued an order on April 27th, 2018 confirming the then existing rates as interim pending the resolution of this matter.

On June 8, 2018, the OEB, by Delegation, issued its scoping decision on the Application in which it identified issues that would be subject to further discovery by the Intervenors and Board Staff. Parties were not permitted additional discovery on the remaining issues. All issues would be subject to submissions. This settlement proposal addresses all of the issues arising from the Application.

The OEB issued a Letter of Direction June 26, 2018 pursuant to which the Schools Energy Coalition ("**SEC**"), the Vulnerable Energy Consumers Coalition ("**VECC**") and the Consumers Council ("**CCC**") applied for status as intervenors in respect of the entire Application. In addition, Toyota Motor Manufacturing Canada Inc. ("**TMMC**") applied for intervenor status solely on the issues of gross load billing and standby rates.

On ETPL filed an affidavit dated June 29th, 2018 confirming publication and service as required by the Letter of Direction.

In accordance with Procedural Order No. 1, SEC, VECC and CCC were granted intervenor status and cost eligibility. TMMC was originally denied intervenors status. TMMC appealed and was granted status in respect of the issues of gross load billing and standby charges in the Decision on Issues List and Appeal dated August 9th, 2018.

In accordance with Procedural Order No. 1, a settlement conference was convened on September 12th, 2018 and continued on September 13th, 2018 in accordance with the OEB's Rules of Practice and Procedure (the "**Rules**") and the OEB's Practice Direction on Settlement Conferences (the "**Practice Direction**"). Additional settlement communications occurred subsequent to the Settlement Conference. Mr. Jim Faught acted as facilitator for the settlement conference, which lasted for two days.

ETPL and the following intervenors (the "**Intervenors**"), participated in the settlement conference:

CCC;
SEC;
VECC; and
TMMC.

ETPL, CCC, SEC, TMMC and VECC are collectively referred to herein as the "**Parties**". TMMC's interest in the proceeding was solely in respect of the gross load billing and standby rates. TMMC takes no position on any other matter included in this Settlement Proposal.

OEB staff also participated in the settlement conference. The role adopted by OEB staff is set out in page 5 of the Practice Direction. Although OEB staff is not a party to this Settlement Proposal, as noted in the Practice Direction, OEB staff who did participate in the settlement conference are bound by the same confidentiality requirements that apply to the Parties to the proceeding.

This document is called a "**Settlement Proposal**" because it is a proposal by the Parties to the OEB to settle the issues in this proceeding. It is termed a proposal as between the Parties and the OEB. However, as between the Parties, and subject only to the OEB's approval of this Settlement Proposal, this document is intended to be a legal agreement, creating mutual obligations, and binding and enforceable in accordance with its terms. As set forth later in this Preamble, this agreement is subject to a condition subsequent, that if it is not accepted by the OEB in its entirety, then unless amended by the Parties it is null and void and of no further effect. In entering into this agreement, the Parties understand and agree that, pursuant to the Act, the OEB has exclusive jurisdiction with respect to the interpretation and enforcement of the Settlement Proposal.

The Parties have settled the issues as a package, and none of the parts of this Settlement Proposal are severable. If the OEB does not accept this Settlement Proposal in its entirety, then there is no settlement (unless the Parties agree in writing that any part(s) of this Settlement Proposal that the OEB does accept may continue as a valid settlement without inclusion of any part(s) that the OEB does not accept).

In the event that the OEB directs the Parties to make reasonable efforts to revise the Settlement Proposal, the Parties agree to use reasonable efforts to discuss any potential revisions, but no Party will be obligated to accept any proposed revision. The Parties agree that all of the Parties who took on a position on a particular issue must agree with any revised Settlement Proposal as it relates to that issue prior to its resubmission to the OEB.

These settlement proceedings are subject to the rules relating to confidentiality and privilege contained in the Practice Direction. The Parties acknowledge that this settlement proceeding is confidential in accordance with the Practice Direction. The Parties understand that confidentiality in that context does not have the same meaning as confidentiality in the OEB's Practice Direction on Confidential Filings, and the rules of that latter document do not apply. Instead, in this settlement conference, and in this Agreement, the Parties have interpreted "**confidential**" to mean that the documents and other information provided during the course of the settlement proceeding, the discussion of each issue, the offers and counter-offers, and the negotiations leading to the settlement – or not – of each issue during the settlement conference are strictly privileged and without prejudice. None of the foregoing is admissible as evidence in this proceeding, or otherwise, with one exception, the need to resolve a subsequent dispute over the interpretation of any provision of this Settlement Proposal. Further, the Parties shall not disclose those documents or other information to persons who were not attendees at the settlement conference. However, the Parties agree that "**attendees**" is deemed to include, in this context, persons who were not physically in attendance at the settlement conference but were a) any persons or entities that the Parties engage to assist them with the settlement conference, and b) any persons or entities from whom they seek instructions with respect to the negotiations; in each case provided that any such persons or entities have agreed to be bound by the same confidentiality provisions.

This Settlement Proposal provides a brief description of each of the settled and partially settled issues, as applicable, together with references to the evidence. The Parties agree that references to the "**evidence**" in this Settlement Proposal shall, unless the context otherwise requires, include (a) additional information included by the Parties in this Settlement Proposal, and (b) the Appendices to this document. The supporting Parties for each settled and partially settled issue, as applicable, agree that the evidence in respect of that settled or partially settled issue, as applicable, is sufficient in the context of the overall settlement to support the proposed settlement, and the sum of the evidence in this proceeding provides an appropriate evidentiary record to support acceptance by the OEB of this Settlement Proposal.

There are Appendices to this Settlement Proposal which provide further support for the proposed settlement. The Parties acknowledge that the Appendices were prepared by ETPL. While the Intervenors have reviewed the Appendices, the Intervenors are relying on the accuracy of the underlying evidence in entering into this Settlement Proposal.

Unless stated otherwise, the settlement of any particular issue in this proceeding and the positions of the Parties in this Settlement Proposal are without prejudice to the rights of Parties to raise the same issue and/or to take any position thereon in any other proceeding, whether or not ETPL is a party to such proceeding. For greater certainty, the adoption or use of any methodology or calculation in this Settlement Proposal reflects the Parties' agreement to adopt such methodologies or calculations solely for the purpose of this Settlement Proposal, and should not be construed as the Parties' general acceptance of any one or more of such methodologies or calculations in current or future proceedings before the Board.

Where in this Agreement, the Parties "**accept**" the evidence of ETPL, or the Parties or any of them "**agree**" to a revised term or condition, including a revised budget or forecast, then unless the Agreement expressly states to the contrary, the words "**for the purpose of settlement of the issues herein**" shall be deemed to qualify that acceptance or agreement.

SUMMARY

The Parties are pleased to advise the OEB that they have reached an agreement with respect to all issues. The Parties have agreed that rates would become effective at the beginning of the calendar month following the Board's decision in this matter, but potentially as late as January 1, 2019.

A summary of the changes in the revenue requirement resulting from interrogatories and the Settlement Proposal is provided in Table 1 below. The proposed Bill Impacts, see Table 2, below, show that most ratepayers will see a decrease. Proposed tariffs are included in Appendix "F". The Total Revenue and Base Revenue Requirement agreed to as part of this Settlement Proposal for the Test Year are $10,726,320 and $10,159,179 respectively. This translates into a Grossed up Revenue Sufficiency of $180,070.

In reaching this Settlement Proposal, the Parties have been guided by the Filing Requirements for 2018 rates, incorporation of all applicable laws and the Approved Issues List.

Table 1. Summary of Changes in Revenue Requirement

		Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
Reference [1]	Item / Description [2]	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	$ 2,420,231	6.02%	$ 40,195,158	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,930,285	$ 494,448	$ 10,435,837	$ 315,992
change in gross fixed assets	Change in gross fixed assets due to updated continuity	$ 2,416,436	6.02%	$ 40,132,140	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,926,491	$ 494,448	$ 10,432,043	$ 311,380
	Change	-$ 3,794	0.00%	-$ 63,018	$ -	$ -	$ -	$ -	$ -	-$ 3,794	$ -	-$ 3,794	-$ 4,612
Change in accumulated amortizaiton	change due to updated fixed asset continuity	$ 2,438,639	6.02%	$ 40,500,874	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,948,693	$ 494,448	$ 10,454,245	$ 338,368
	Change	$ 22,202	0.00%	$ 368,734	$ -	$ -	$ -	$ -	$ -	$ 22,202	$ -	$ 22,202	$ 26,988
Change in commodity costs	Change due to implementation of FHP in Commodity rate	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,852,239	$ 494,448	$ 10,357,791	$ 221,122
	Change	-$ 96,454	0.00%	-$ 1,601,909	-$ 21,358,791	-$ 1,601,909	$ -	$ -	$ -	-$ 96,454	$ -	-$ 96,454	-$ 117,246
Change in amortization expense	change due to updated fixed asset continuity	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 198,681	$ 6,412,957	$ 10,795,464	$ 494,448	$ 10,301,016	$ 164,347
	Change	$ -	0.00%	$ -	$ -	$ -	-$ 56,775	$ -	$ -	-$ 56,775	$ -	-$ 56,775	-$ 56,775
Change in Income taxes	all changes reflected in updated PILS model	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 161,388	$ 6,412,957	$ 10,758,170	$ 494,448	$ 10,263,723	$ 143,877
	Change	$ -	0.00%	$ -	$ -	$ -	$ -	-$ 37,294	$ -	-$ 37,294	$ -	-$ 37,294	-$ 20,470
Change in Net Fixed Asset	Removal of generation assets and reduction of captial spend	$ 2,318,656	6.02%	$ 38,508,210	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 161,388	$ 6,412,957	$ 10,734,642	$ 494,448	$ 10,240,194	$ 115,277
	Change	-$ 23,528	0.00%	-$ 390,755	$ -	$ -	$ -	$ -	$ -	-$ 23,528	$ -	-$ 23,528	-$ 28,600
Change in OM&A	reduce OM&A by 40k and adjust other rev and O&M Affiliate movement	$ 2,318,803	6.02%	$ 38,510,652	$ 47,383,630	$ 3,553,772	$ 1,786,005	$ 161,388	$ 6,445,514	$ 10,830,727	$ 567,005	$ 10,263,722	$ 42,899
	Change	$ 147	0.00%	$ 2,442	$ 32,557	$ 2,442	$ -	$ -	$ 32,557	$ 96,085	$ 72,557	$ 23,528	-$ 72,378
Change in Load Forecast	Changes Cost of Power and Dist Rev at Current Rates	$ 2,299,862	6.02%	$ 38,196,076	$ 43,189,290	$ 3,239,197	$ 1,786,005	$ 161,388	$ 6,445,514	$ 10,715,848	$ 567,005	$ 10,148,843	-$ 199,500
	Change	-$ 18,941	0.00%	-$ 314,576	-$ 4,194,340	-$ 314,576	$ -	$ -	$ -	-$ 114,879	$ -	-$ 114,879	-$ 242,399
PILS excess interest sharing	remove 50% of excess interest from the pils calculation	$ 2,299,726	6.02%	$ 38,196,076	$ 43,189,290	$ 3,239,197	$ 1,786,005	$ 32,894	$ 6,445,514	$ 10,619,941	$ 567,005	$ 10,052,936	-$ 286,284
	Change	-$ 136	0.00%	$ -	$ -	$ -	$ -	-$ 128,494	$ -	-$ 95,907	$ -	-$ 95,907	-$ 86,784
Amortization Correcton	Correction for amortization and COP expense	$ 2,299,726	6.02%	$ 38,193,812	$ 43,159,099	$ 3,236,932	$ 1,892,385	$ 32,924	$ 6,445,514	$ 10,726,184	$ 567,005	$ 10,159,179	-$ 180,070
	Change	$ -	0.00%	-$ 2,264	-$ 30,191	-$ 2,264	$ 106,380	$ 30	$ -	$ 106,243	$ -	$ 106,243	$ 106,214

Table 2. Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		A + B + C	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 0.88	2.9%	$ 1.98	5.6%	$ 1.63	3.7%	$ 1.68	1.5%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (0.87)	-1.7%	$ 1.86	2.9%	$ 1.17	1.3%	$ 1.12	0.4%
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (58.00)	-13.2%	$ 248.96	33.7%	$ 237.98	20.0%	$ 162.28	1.5%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (3,341.25)	-42.8%	$ (1,426.13)	-10.7%	$ (1,574.88)	-8.1%	$ (3,112.61)	-2.2%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (5,390.78)	-15.9%	$ 15,562.24	44.7%	$ 13,928.33	13.6%	$ 14,875.74	2.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	$ (8.02)	-39.4%	$ (7.37)	-32.8%	$ (7.43)	-30.7%	$ (8.40)	-17.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	$ (0.28)	-1.3%	$ 0.02	0.1%	$ (2.59)	-10.1%	$ (2.94)	-7.3%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (21.67)	-78.7%	$ (20.15)	-59.1%	$ (20.24)	-52.6%	$ (22.91)	-17.2%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (2,002.04)	-39.7%	$ (2,815.23)	-38.4%	$ (2,920.04)	-25.1%	$ (3,337.78)	-20.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 2.74	10.8%	$ 3.08	11.3%	$ 2.98	9.8%	$ 3.11	5.9%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 2.74	10.8%	$ 2.81	9.6%	$ 2.71	8.4%	$ 2.83	4.6%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 0.70	2.3%	$ 0.95	2.2%	$ 0.58	1.1%	$ 0.57	0.4%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ (0.02)	-0.1%	$ 1.44	3.7%	$ 0.99	1.9%	$ 0.98	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.78	6.4%	$ 2.51	8.0%	$ 2.28	6.1%	$ 2.37	2.8%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (0.47)	-1.3%	$ 0.89	2.1%	$ 0.55	1.0%	$ 0.52	0.3%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (2.07)	-2.2%	$ 4.75	3.8%	$ 3.02	1.7%	$ 2.92	0.4%
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (272.76)	-16.2%	$ (472.44)	-15%	$ (527.34)	-10%	$ (702.53)	-4.5%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (6,682.50)	-51.1%	$ (8,272.50)	-34.2%	$ (8,570.00)	-24%	$ (11,017.10)	-7.0%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (9,355.50)	-54%	$ (13,749.60)	-42%	$ (14,166.10)	-28.4%	$ (17,340.69)	-10%

DETAILED SETTLEMENT

The Parties have agreed to a comprehensive Settlement Proposal and have considered the Issues and sub-issues approved by the Board (see Appendix A for the OEB approved list of issues and sub-issues). The Parties have specifically referenced the sub-issues only where the Parties have viewed a detailed discussion of the sub-issue as necessary to explaining the settlement of the issue.

1. RATE BASE

1.1 Is the rate base element of the revenue requirement reasonable and has it been appropriately determined in accordance with OEB policies and practices?

Status:	Complete Settlement
Parties in Agreement:	All
Parties Opposed:	None.
Evidence:	Exhibit 1; section 1.6.1; Exhibit 2; Attachments 2-A, 2-B (updated); RRWF
Interrogatories:	CCC-7 thru 24; VECC-5 thru 14; 2-Staff-6 thru 41
Rationale:	

For the reasons set out below, the Parties are in agreement that the 2018 Total Rate Base of $38,193,812 is reasonable. The RRWF updated is provided at Appendix "B".

The Parties accept the evidence of ETPL that the rate base calculations, after making the adjustment to the working capital and the in-service additions for 2018, as detailed in this Settlement Proposal, are reasonable and have been appropriately determined in accordance with OEB policies and practices. Table 5 below outlines ETPL's Rate Base calculation. The Parties agree the change from CGAAP to IFRS in respect of Gross Fixed Assets is appropriate and consistent with APH 510. The Parties acknowledge service quality is acceptable. An updated fixed asset continuity schedule has been included in Appendix "C" as well as a live version being filed on RESS.

The Parties have agreed that: (i) the average Net Fixed Assets for the 2018 Test Year of $34,956,880 should incorporate the actual closing balance of 2017 net fixed assets of $34,374,437; (ii) the value of land in the Town of Mitchell that was purchased for a proposed new operations centre ($75,000) should be removed from rate base; and, (iii) the solar generating facility ($163,929)[1] and associated amortization $3,668 should also be removed from rate base and the revenue requirement. The solar generating facility is not a regulated asset. ETPL has continued to lease the existing Mitchell operations centre during 2018 and has not progressed to building a new operations centre in Mitchell for which the land may be required. The Fixed Asset Continuity Schedule Continuity Schedule filed in the original Application opening balances have been corrected in the updated filing.

Working Capital, as part of this calculation, been updated to reflect:

[1] Exhibit 2-BA, ETPL_2018_Filing_Requirements_Chapter2_Appendices_20170915, Tab App.2-BA_Fixed Asset Cont, Cell D721.

a) the process used by 2018 filers including the 7.5% default working capital allowance set by OEB;

b) the revised customer and load forecast forming part of this Settlement Agreement (see issue 5); and

c) the revised controllable expenses forming part of this Settlement Agreement.

Table 3. – Summary of Cost of Power

	2018 Test Year
Electricity Projections	$ 28,073,931.11
Transmission Network	$ 2,919,980.33
Transmission Connection	$ 2,321,665.77
Wholesale Market Service	$ 1,680,193.80
Rural and Remote Rate Protection	$ 140,016.15
Smart Meter Entity Fixed Charge	$ 120,330.57
Ontario Electricity Support	$ -
Low Voltage Charges	$ 1,401,830.88
Total	**$36,657,948.62**

Table 4. – Summary of Working Capital

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
6	Controllable Expenses	$6,468,593	$ -	$6,468,593	$32,557	$6,501,150
7	Cost of Power	$62,241,271	($21,358,791)	$40,882,480	($4,224,531)	$36,657,949
8	Working Capital Base	$68,709,864	($21,358,791)	$47,351,073	($4,191,974)	$43,159,099
9	Working Capital Rate % (1)	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	$5,153,240	($1,601,909)	$3,551,330	($314,398)	$3,236,932

The Parties have agreed that the 2018 Test Year capital additions of $3,057,271 are reasonable as the Parties have agreed to reduce the originally applied for Test Year capital expenditures by $200,000 as further detailed under Issue 2 herein.

The Parties accept the evidence of ETPL that the Net Depreciation is correctly determined from the above is $1,892,385. The revised Depreciation amount is reduced by the removal of the solar generating facility by $3,668, the reduction in Test Year capital expenditures and by the correction of an error in the initial Application which incorrectly calculated the depreciation of certain assets in the first year following installation (the transition from half-year rule to full depreciation). The change as a result of the correction is an increase of $106,380 in depreciation. Continuity Schedules are provided at Appendix “C”.

Table 5. Summary of Rate Base

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(2)	$41,001,517	($63,018)	$40,938,499	($1,658,387)	$39,280,112
2	Accumulated Depreciation (average)	(2)	($5,959,599)	$368,734	($5,590,865)	$1,267,632	($4,323,233)
3	Net Fixed Assets (average)	(2)	$35,041,919	$305,716	$35,347,635	($390,755)	$34,956,880
4	Allowance for Working Capital	(1)	$5,153,240	($1,601,909)	$3,551,330	($314,398)	$3,236,932
5	**Total Rate Base**		$40,195,158	($1,296,193)	$38,898,965	($705,153)	$38,193,812

2. DISTRIBUTION SYSTEM PLAN AND CAPITAL EXPENDITURES

2.1 Are ETPL's proposed capital expenditures appropriate and have the trade-offs with the proposed level of Operating Cost been given adequate consideration?

Status:	Complete Settlement
Parties in Agreement:	All
Parties Opposed:	None.
Evidence:	Exhibit 2, Tab 5, Exhibit 2 , Attachments 3 to 6
Interrogatories:	CCC-1 to 24 VECC-4, 5, 6, 7, 8, 9, 10, 13 2-Staff-xx
Rationale:	

For the purposes of settlement, the Parties accept the evidence of ETPL that the level of planned capital expenditures, which reflects an agreed to reduction of $200,000 in System Renewal spending, as summarized in Table 2 below, and the rationale for planning and pacing choices are appropriate to maintain system reliability, service quality objectives and the reliable and safe operations of the distribution system, is appropriate. The agreed to amount of System Renewal should permit a similar level of activity (incorporating consideration of inflation/efficiency) as was Board approved in 2012.

The Parties acknowledge that ETPL retains the full discretion to manage its capital spending in the Test Year and beyond in accordance with the actual operating conditions it confronts in any year.

Table 6. Planned Capital Expenditures

	Application (Sept. 15, 2017)	IRR (Aug. 31, 2018)	Variance Over Original Application	Settlement Proposal (April 13th, 2018)	Variance Over IRs
System Access	$819,500	$819,500	0	$819,500	-
System Renewal	$2,202,450	$2,216,771	14,321	$2,016,771	($200,000)
System Service	$90,000	$90,000	0	$90,000	-
General Plant	$131,000	$131,000	0	$131,000	-
Total Assets	**$3,242,950**	**$3,257,271**	**14,321**	**$3,057,271**	**($200,000)**

3. OPERATING COSTS

3.1 Are ETPL's operating costs appropriate?

Status: Complete Settlement
Parties in Agreement: All
Parties Opposed: None.
Evidence: Exhibit 4
Interrogatories: VECC-15 thru 20
CCC-25 thru 33
4-Staff-42 thru 57
Rationale:

The Parties agree that the 2018 Test Year operating expenses of $8,393,535 are reasonable.

Table 7. Summary of Operating Expense

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Expenses:					
4	OM+A Expenses	$6,412,957	$ -	$6,412,957	$32,557	$6,445,514
5	Depreciation/Amortization	$1,842,780	($56,775)	$1,786,005	$106,380	$1,892,385
6	Property taxes	$55,636	$ -	$55,636	$ -	$55,636
7	Capital taxes	$ -	$ -	$ -	$ -	$ -
8	Other expense	$ -	$ -		$ -	
9	Subtotal (lines 4 to 8)	$8,311,373	($56,775)	$8,254,598	$138,937	$8,393,535

OM&A

The Parties agree that the 2018 Test Year OM&A forecast of $6,445,514 is appropriate. This amount includes an agreed reduction of $40,000 from the applied for OM&A amount included in the pre-filed evidence and interrogatory responses. The reduction recognizes the current pace (6 month actuals) of OM&A spending in the 2018 Test Year. ETPL is a Group 3 utility under the Board's benchmarking analysis with a positive historical and future trend. The Parties agree the 2018 forecasted amount of OM&A represents a reasonable change from 2012 Board Approved amounts and reasonably incorporates customer growth, inflation, efficiency, staff reorganization and the transition to IFRS.

In addition, the amount agreed to incorporates the changes in methodology regarding the accounting for the affiliate transactions which resulted in an increase in OM&A of $72,557 (see Section 5.1.2, Table 15 below). The increase from the accounting change is offset by an offsetting increase in Other Revenue of the same amount so there is no direct impact of the accounting change on the Revenue Requirement. The combination of reduced spending and the change in accounting methodology creates an aggregate net increase in OM&A of $32,557.

The Parties acknowledge that ETPL retains the full discretion to manage its OM&A spending in the Test Year and beyond in accordance with the actual operating conditions it confronts in any year.

Table 8A. Summary of OM&A Cost Drivers 2012 to 2018[2]

Item	Last Rebasing Year (2012 Board Approved)	Core Value Reference
2012 Board-Approved OM&A	$ 5,660,594	
Increase in Operating Portion of Salaries, Wages and Benefits	$ 108,326	All
Affiliate Changes	-$ 429,932	All
Community Relations - Website, Social Media, Literacy Videos	$ 22,643	CC, MR
Customer Service - My Account Upgrades	$ 25,366	CC, MR
Impact of IFRS Capitalized Labour on OM&A	$ 307,347	All
CIS Upgrades to Meet Regulatory Requirements (Fair Hydro Plan etc.)	$ 375,503	CC
Smart Meter Maintenance, Re-Verification and Write-Off	$ 71,724	OE
Additional Engineering Software Licensing to Support OMS and SCADA	$ 44,814	SF, OE, MR
Inflation on Non-Labour Items	$ 564,173	All
Cost Savings changes	-$ 224,042	All
Other Immaterial Items	-$ 25,365	All
2018 Test Year OM&A	**$ 6,501,150**	

Table 8B – Summary of OM&A Expenditures 2012 to 2018

Expenses	Last Rebasing Year (2012 Board Approved)	Last Rebasing Year (2012 Actuals)	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actual	2018 Test Year
Operations	$ 187,551	$ 160,299	$ 100,096	$ 110,018	$ 128,569	$ 91,574	$ 93,131	$ 116,389
Maintenance	$ 696,405	$ 595,216	$ 645,161	$ 578,159	$ 320,160	$ 286,802	$ 291,677	$ 296,636
Billing and Collection	$ 987,418	$ 860,983	$ 1,172,874	$ 1,259,465	$ 1,111,468	$ 981,647	$ 998,335	$ 1,040,307
Community Relations	$ -	$ 18,711	$ 22,086	$ 22,871	$ 21,168	$ 24,584	$ 24,953	$ 25,327
Administrative and General	$ 3,789,220	$ 3,219,930	$ 3,682,598	$ 3,655,307	$ 4,210,858	$ 4,607,894	$ 4,678,811	$ 5,022,492
Total	**$ 5,660,594**	**$ 4,855,139**	**$ 5,622,815**	**$ 5,625,820**	**$ 5,792,223**	**$ 5,992,501**	**$ 6,086,907**	**$ 6,501,150**
Overhead Change Impact to OM&A			$ 258,315	$ 264,909	$ 275,095	$ 294,929	$ 301,073	$ 307,347
Total before MIFRS Overhead Impact	**$ 5,660,594**	**$ 4,855,139**	**$ 5,364,500**	**$ 5,360,911**	**$ 5,517,128**	**$ 5,697,571**	**$ 5,785,834**	**$ 6,193,804**

Table 8C – Summary of Annual Cost Driver Changes 2012 to 2018[3]

Expected OM&A Costs	2012	2013	2014	2015	2016	2017	2018
2012 Approved Costs	$ 5,660,594	$ 5,660,594.00	$ 5,749,499.66	$ 5,834,811.01	$ 5,916,602.78	$ 6,035,822.37	$ 6,131,276.02
Inflation		$ 101,890.69	$ 97,741.49	$ 93,356.98	$ 130,165.26	$ 108,644.80	$ 110,362.97
Customer Growth Costs		$ 3,996.75	$ 4,818.35	$ 5,939.23	$ 6,804.14	$ 4,916.31	$ 4,968.57
Productivity @ 0.30%		-$ 16,981.78	-$ 17,248.50	-$ 17,504.43	-$ 17,749.81	-$ 18,107.47	-$ 18,393.83
Expected OM&A Costs	$ 5,660,594	$ 5,749,499.66	$ 5,834,811.01	$ 5,916,602.78	$ 6,035,822.37	$ 6,131,276.02	$ 6,228,213.73
Actual OM&A Costs		$ 5,600,729.15	$ 5,602,948.64	$ 5,792,222.79	$ 5,992,500.76	$ 6,086,907.00	$ 6,501,150.16
Variance	**$ 5,660,594**	**$ 148,771**	**$ 231,862**	**$ 124,380**	**$ 43,322**	**$ 44,369**	**-$ 272,936**
Remove costs expensed due to IFRS		-$ 258,315	-$ 264,909	-$ 275,095	-$ 294,929	-$ 301,073	-$ 307,347
Net Difference		**$ 407,085**	**$ 496,771**	**$ 399,475**	**$ 338,251**	**$ 345,443**	**$ 34,410**
Change in Other Revenue		$ 393,237	$ 399,529	$ 408,318	$ 415,668	$ 423,150	$ 423,150
Final Difference		**$ 13,848**	**$ 97,243**	**-$ 8,844**	**-$ 77,417**	**-$ 77,708**	**-$ 388,740**

PILS

The Parties have further agreed to reduce the grossed up PILs amount from $198,681 to $32,894 in order that the benefit of any PILs savings from actual long-term debt expenses will be shared with

[2] Chapter 4, Tab 1, Schedule 4, page 2, September 15, 2017.
[3] Updated to reflect 2017 Actuals.

ratepayers equally. The Parties accept ETPL's evidence that it has otherwise calculated PILs in accordance with Board policies and procedures. ETPL included an adjustment to the PILs model, Tab "T1 Taxable Income Test Year" with a Deduction of $330,472 (cell F94).

The live PILs workform has been filed on the Board's website.

Table 9. Summary of Interest Shield Debt Adjustment Calculation

Debt at 7.25%	(%)	($)	(%)	($)
Debt				
Long-term Debt	56.00%	$21,389,803	7.25%	$1,550,761
Short-term Debt	4.00%	$1,527,843	2.29%	$34,988
Total Debt	60.00%	$22,917,646	6.92%	$1,585,748
Debt at Deemed	(%)	($)	(%)	($)
Debt				
Long-term Debt	56.00%	$21,389,803	4.16%	$889,816
Short-term Debt	4.00%	$1,527,843	2.29%	$34,988
Total Debt	60.00%	$22,917,646	4.04%	$924,803
Difference	(%)	($)	(%)	($)
Debt				
Long-term Debt	$ -	$ -	$0	$660,945
Short-term Debt	$ -	$ -	$ -	$ -
Total Debt				$660,945
		50% Sharing Mechanism		$330,472.45

Table 10A. PILs Summary

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$1,447,026	$1,400,363	$1,374,977
2	Adjustments required to arrive at taxable utility income	($895,966)	($952,741)	($1,283,743)
3	Taxable income	$551,060	$447,622	$91,234
	Calculation of Utility income Taxes			
4	Income taxes	$146,031	$118,620	$24,177
6	Total taxes	$146,031	$118,620	$24,177
7	Gross-up of Income Taxes	$52,651	$42,768	$8,717
8	Grossed-up Income Taxes	$198,681	$161,388	$32,894
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$198,681	$161,388	$32,894
10	Other tax Credits	$ -	$ -	$ -
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

10B. PILs Calculation on Taxable Income

Regulatory Taxable Income					T1	$ 91,233	A
	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate			
Ontario (Max 11.5%)	11.5%	11.5%	$ 10,492	11.5%	B		
Federal (Max 15%)	15.0%	15.0%	$ 13,685	15.0%	C		
Combined effective tax rate (Max 26.5%)						26.50%	D = B + C
Total Income Taxes						$ 24,177	E = A * D
Investment Tax Credits							F
Miscellaneous Tax Credits							G
Total Tax Credits						$ -	H = F + G
Corporate PILs/Income Tax Provision for Test Year						$ 24,177	I = E - H
Corporate PILs/Income Tax Provision Gross Up [1]				73.50%	J = 1-D	$ 8,717	K = I/J-I
Income Tax (grossed-up)						$ 32,894	L = K + I

Depreciation

The Parties accept the evidence that ETPL has correctly calculated depreciation in the amount of $1,892,385. During the interrogatory process, ETPL discovered an error in the transition from the installation year in which the half-year rule applied to the subsequent year. Table 11 below provides a summary the corrected amounts and the net impact on the Revenue Requirement. The revised depreciation amount incorporates the changes, reduced 2018 capital spending by $200,000, agreed to in this Settlement Proposal.

Table 11. Summary of Change in Depreciation

CCA Class [2]	OEB Account [3]	Description [3]	Accumulated Depreciation IR Response	Corrected	Difference
12	1611	Computer Software (Formally known as Account 1925)	-$ 87,797	-$ 93,947.67	$ 6,151
	1655	Solar Generation	-$ 5,335	$ -	-$ 5,335
47	1808	Buildings	-$ 11,346	-$ 18,382.94	$ 7,037
47	1820	Distribution Station Equipment <50 kV	-$ 9,728	-$ 9,727.65	$ -
47	1830	Poles, Towers & Fixtures	-$ 176,142	-$ 187,749.70	$ 11,608
47	1835	Overhead Conductors & Devices	-$ 246,001	-$ 264,165.49	$ 18,165
47	1840	Underground Conduit	-$ 73,054	-$ 76,577.18	$ 3,523
47	1845	Underground Conductors & Devices	-$ 180,758	-$ 192,838.31	$ 12,081
47	1850	Line Transformers	-$ 230,021	-$ 246,292.63	$ 16,272
47	1855	Services (Overhead & Underground)	-$ 93,123	-$ 112,581.33	$ 19,458
47	1860	Meters	-$ 125,511	-$ 140,835.42	$ 15,324
47	1860	Meters (Smart Meters)	-$ 231,658	-$ 231,658.00	$ -
13	1910	Leasehold Improvements	-$ 7,958	-$ 9,056.47	$ 1,098
8	1915	Office Furniture & Equipment (10 years)	-$ 4,084	-$ 4,121.50	$ 38
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	-$ 27,981	-$ 34,593.40	$ 6,612
10	1930	Transportation Equipment	-$ 118,041	-$ 254,149.38	$ 136,108
8	1935	Stores Equipment	$ -		$ -
8	1940	Tools, Shop & Garage Equipment	-$ 16,483	-$ 11,379.20	-$ 5,103
8	1945	Measurement & Testing Equipment	-$ 3,885	-$ 3,885.00	$ -
8	1950	Power Operated Equipment	-$ 85,691	-$ 85,691.00	$ -
8	1955	Communications Equipment	-$ 8,731	-$ 11,079.20	$ 2,348
47	1980	System Supervisor Equipment	-$ 88,338	-$ 69,120.90	-$ 19,217
47	1995	Contributions & Grants		$ 113,286.00	-$ 113,286
47	2440	Deferred Revenue[5]	$ 45,660	$ 52,161.60	-$ 6,502
					$ -
		Sub-Total	**-$ 1,786,005**	**-$ 1,892,385**	**$ 106,380**

4. COST OF LONG TERM DEBT

Status: Complete Settlement
Parties in Agreement: All
Parties Opposed: None.
Evidence: Exhibit 5;
Interrogatories:
Rationale:

ETPL has a series of debt instruments with ERTH, its parent company, and the municipal shareholders of ERTH with rates above the OEB's current deemed rate. The Parties accept that capital leases at interest rates above the OEB deemed affiliate rate will not have a material impact on the cost of capital for ETPL. Therefore, the Parties have agreed that such capital lease instruments need not be included in the calculation of the cost of capital.

The Parties have agreed that the use of the OEB's most recent approved costs for short-term debt (2.29%); long-term debt rate (4.16%) and the return on equity (9%). This has been applied to the OEB approved deemed capital structure of 4% short term debt, 56% long term debt and 40% equity is appropriate. The Parties accept that the long-term debt of $889,763 included in rates is reasonable and that sharing of the tax shield from higher actual debt rates as detailed in Table 9 above is appropriate.

Table 12 – Cost of Capital, including LT Debt

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$21,388,535	4.16%	$889,763
9	Short-term Debt	4.00%	$1,527,752	2.29%	$34,986
10	**Total Debt**	60.00%	$22,916,287	4.04%	$924,749
	Equity				
11	Common Equity	40.00%	$15,277,525	9.00%	$1,374,977
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$15,277,525	9.00%	$1,374,977
14	**Total**	100.00%	$38,193,812	6.02%	$2,299,726

5. LOAD FORECAST AND OTHER REVENUE

5.1.1 Is ETPL's Load Forecast appropriate, including the interrelationship with, and impacts of, other issues?

Status: Complete Settlement

Parties in Agreement: All
Parties Opposed: None.
Evidence: Exhibit 3;
Attachment 3-A ETPL Load Forecast
Attachment 3-B Load Forecast CDM Adjustment Work Form
Interrogatories: None
Rationale:

Customer Forecast

The Parties have agreed the actual customer count as at June 30, 2018, see Table 13 below, is a reasonable forecast of customer count for use in setting rates.

Table 13. Customer Forecast

Class	Application[4]	Count (June 30, 2018)
Residential	17,119	17,424
GS<50	2,018	2,018
GS>50 (to 999)	155	163
GS>50 (1000 to 4999)	4	6
Large Use	1	1
Street Light	6,070	6,070
Sentinel	238	238
Unmetered Scattered Load	130	130
Embedded Distributor	4	4

Load Forecast

The Parties have agreed the weather normalization methodology included in the Application has produced a reasonable result in the present Application. The Intervenors in accepting this result express no opinion regarding the methodology, in general, or its appropriateness for use in other circumstances. Table 14 below, provides the agreed 2018 CDM Adjusted Forecast which includes the 2015 and 2016 actual verified results.

[4] Exhibit 3, Load Forecast 2017.

Table 14 – Load Forecast (kWh) for 2018

CDM Adjusted

kWh	2018 Weather Normal Forecast	CDM Adjustment	2018 CDM Adjusted Forecast
Residential	133,758,568	1,195,104	132,563,464
GS < 50	50,327,081	816,399	49,510,682
GS > 50	96,710,348	2,193,049	94,517,299
Intermediate	75,987,748	779,448	75,208,300
Large User	99,238,743	3,339,479	95,899,264
Embedded Distributor	16,296,711	0	16,296,711
Street Light	1,985,669	0	1,985,669
Sentinel Light	221,514	0	221,514
USL	517,597	0	517,597
Total	475,043,979	8,323,479	466,720,499

Table 14A – Load Forecast (kW) for 2018

CDM Adjusted

kW	2018 Weather Normal Forecast	CDM Adjustment	2018 CDM Adjusted Forecast
GS > 50	291,383	6,608	284,776
Intermediate	163,254	1,675	161,579
Large User	172,199	5,795	166,404
Embedded Distributor	34,856	0	34,856
Street Light	5,449	0	5,449
Sentinel Light	574	0	574
Total	667,716	14,077	653,639

5.1.2 Is ETPL's proposed Other Revenue Appropriate, including the interrelationship with, and impacts of, other issues?

The Parties have agreed that Other Revenue will be updated to account for the change to the accounting for affiliate transactions using accounts 4380, 4375 and the applicable OM&A account for the service provided. Costs incurred by ETPL were transferred to Account 4380 as the fact that the service was provided by an affiliate should not change the classification of the cost. Conversely, for revenues earned by ETPL from its affiliate, it results in a change to Account 4375.

Table 14 summarizes the impact of this change. This change did not result in any change to the amount to be recovered from ratepayers because it was of the offset between OM&A and Other Revenue.

Table 15. Summary of Changes from Accounting Methodology Regarding Affiliate Transactions

Movement of Affiliate Revenue and Expenses		
Costs Charged to ETPL by ERTH Holdings	$534,716.00	Move to account 4380 from 5315
Revenues charged to ERTH Holdings by ETPL	-$607,273.00	Move to account 4375 from 5315
Net change to OM&A & Other Revenue	-$72,557.00	
Increase Other Revenues	$72,557.00	
Original Filing	$494,447.64	
New Other Revenue amount	$567,004.64	
Increase in OM&A	$72,557.00	
Decrease in OM&A Agreed to	-$40,000.00	
Change	**$32,557.00**	
Original Filing	$6,468,593.16	
Change in OM&A from Agreement	$6,501,150.16	

Table 16. Other Revenues and Revenue Offsets

Specific Service Charges	$98,162	$ -	$98,162	$ -	$98,162
Late Payment Charges	$156,628	$ -	$156,628	$ -	$156,628
Other Distribution Revenue	$191,550	$ -	$191,550	$ -	$191,550
Other Income and Deductions	$48,107	$ -	$48,107	$72,557	$120,664
Total Revenue Offsets	$494,448	$ -	$494,448	$72,557	$567,005

6. REVENUE SUFFICIENCY/DEFICIENCY

6.1.1 Has ETPL's proposed Revenue Sufficiency/Deficiency been accurately determined, given the impacts from the hearing of other issues?

The Parties accept the evidence of ETPL that it has calculated the revenue sufficiency of $180,070 in accordance with the Board's policies and practices and the agreed elements of the Settlement Proposal discussed herein including changes to the Working Capital, PILs, customer and load forecasts, updated capital spending, OM&A and depreciation.

The RRWF is included as Appendix D and a live version of the RRWF is on the Board's RESS as part of this Settlement Proposal which incorporates the changes agreed to herein.

Table 17 – Summary of Revenue Sufficiency/Deficiency

		Initial Application		Interrogatory Responses		Per Board Decision	
Line No.	Particulars	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$315,992		$143,877		($180,070)
2	Distribution Revenue	$10,119,845	$10,119,845	$10,119,845	$10,119,845	$10,339,220	$10,339,250
3	Other Operating Revenue Offsets - net	$494,448	$494,448	$494,448	$494,448	$567,004	$567,004
4	**Total Revenue**	$10,614,293	$10,930,285	$10,614,293	$10,758,170	$10,906,224	$10,726,184
5	Operating Expenses	$8,311,373	$8,311,373	$8,254,598	$8,254,598	$8,393,535	$8,393,535
6	Deemed Interest Expense	$973,205	$973,205	$941,822	$941,822	$924,749	$924,749
8	**Total Cost and Expenses**	$9,284,578	$9,284,578	$9,196,420	$9,196,420	$9,318,284	$9,318,284
9	**Utility Income Before Income Taxes**	$1,329,715	$1,645,707	$1,417,873	$1,561,750	$1,587,941	$1,407,901
10	Tax Adjustments to Accounting Income per 2013 PILs model	($895,966)	($895,966)	($952,741)	($952,741)	($1,283,743)	($1,283,743)
11	**Taxable Income**	$433,748	$749,741	$465,132	$609,009	$304,198	$124,158
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$114,943	$198,681	$123,260	$161,387	$80,612	$32,902
14	**Income Tax Credits**	$ -	$ -	$ -	$ -	$ -	$ -
15	**Utility Net Income**	$1,214,771	$1,447,026	$1,294,613	$1,400,362	$1,507,328	$1,375,007
16	**Utility Rate Base**	$40,195,158	$40,195,158	$38,898,965	$38,898,965	$38,193,812	$38,193,812
17	Deemed Equity Portion of Rate Base	$16,078,063	$16,078,063	$15,559,586	$15,559,586	$15,277,525	$15,277,525
18	Income/(Equity Portion of Rate Base)	7.56%	9.00%	8.32%	9.00%	9.87%	9.00%
19	Target Return - Equity on Rate Base	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-1.44%	0.00%	-0.68%	0.00%	0.87%	0.00%
21	Indicated Rate of Return	5.44%	6.02%	5.75%	6.02%	6.37%	6.02%
22	Requested Rate of Return on Rate Base	6.02%	6.02%	6.02%	6.02%	6.02%	6.02%
23	Deficiency/Sufficiency in Rate of Return	-0.58%	0.00%	-0.27%	0.00%	0.35%	0.00%
24	Target Return on Equity	$1,447,026	$1,447,026	$1,400,363	$1,400,363	$1,374,977	$1,374,977
25	Revenue Deficiency/(Sufficiency)	$232,254	$ -	$105,750	($0)	($132,351)	$30
26	**Gross Revenue Deficiency/(Sufficiency)**	$315,992 (1)		$143,877 (1)		($180,070) (1)	

The process of review of this Application, in addition to being lengthy and stretching the resources of the Applicant, turned up an unusual number of errors in the Application and the underlying data on which it was based. Some of those errors were caught by OEB Staff during the Proportionate Review phase of the process, but many were also identified by Intervenors and OEB Staff later in the process.

Certain of those errors exceeded the materiality threshold. These included errors on which the intervenors did not have discovery (load and customer forecasts, for example), so their late identification made the process of settlement difficult. Had there not been a full settlement through the co-operation and diligence of the Parties, the consequences could have been more severe.

While the process itself may have had an impact on the number of errors made by the Applicant, the Applicant recognizes that it must take steps to ensure that its applications to the Board have a higher level of technical accuracy than was demonstrated in this proceeding. To that end, the Parties have agreed that in 2019 ETPL will seek the assistance of qualified external consultants knowledgeable in preparation of information and forecasts for OEB applications. ETPL will ensure that those consultants are given the budget, and access to ETPL personnel and records, to identify any weaknesses in ETPL's internal processes, and through advice, training or other means to assist ETPL in improving the quality of the regulatory end product in the future.

ETPL will finance that work out of its approved OM&A budget. When ETPL and the external experts are satisfied that ETPL has improved its regulatory filing processes, and/or the accounting processes underlying them, the report of the external experts will be filed with the Board and copied to all other Parties to this proceeding.

7. COST ALLOCATION

Status: Complete Settlement
Parties in Agreement: All
Parties Opposed: None.
Evidence: Exhibit 7
Interrogatories: 7-VECC-23 to 36
7-Staff-66 and 67

Rationale:

The Parties agree the cost allocation methodology and the allocations reflect OEB policies and are appropriate.

An updated cost allocation model has included as Appendix “H” and has been filed on the OEB’s RESS system as part of this Settlement Proposal which incorporates the changes agreed to herein.

Table 18. Summary of Cost Allocation

			1	2	3	5	6	7	8	9	10
Rate Base Assets		Total	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
crev	Distribution Revenue at Existing Rates	$10,339,220	$6,101,120	$1,257,680	$1,106,343	$767,352	$340,364	$422,351	$24,961	$64,102	$254,948
mi	Miscellaneous Revenue (mi)	$567,005	$434,126	$60,286	$27,275	$10,343	$10,366	$17,155	$2,060	$1,141	$4,252
		Miscellaneous Revenue Input equals Output									
	Total Revenue at Existing Rates	$10,906,225	$6,535,246	$1,317,966	$1,133,617	$777,695	$350,731	$439,506	$27,021	$65,243	$259,199
	Factor required to recover deficiency (1 + D)	0.982584									
	Distribution Revenue at Status Quo Rates	$10,159,151	$5,994,862	$1,235,776	$1,087,074	$753,988	$334,437	$414,996	$24,526	$62,985	$250,507
	Miscellaneous Revenue (mi)	$567,005	$434,126	$60,286	$27,275	$10,343	$10,366	$17,155	$2,060	$1,141	$4,252
	Total Revenue at Status Quo Rates	$10,726,155	$6,428,988	$1,296,062	$1,114,349	$764,331	$344,803	$432,151	$26,587	$64,127	$254,759
	Expenses										
di	Distribution Costs (di)	$486,521	$264,810	$60,484	$60,356	$21,330	$23,184	$42,601	$2,486	$1,423	$9,846
cu	Customer Related Costs (cu)	$1,184,532	$1,023,423	$131,095	$12,178	$486	$104	$355	$10,564	$5,770	$557
ad	General and Administration (ad)	$4,830,098	$3,701,998	$554,761	$219,746	$66,645	$71,429	$125,523	$37,332	$20,596	$32,066
dep	Depreciation and Amortization (dep)	$1,892,385	$1,104,217	$283,104	$236,522	$69,371	$72,608	$73,772	$6,453	$3,739	$42,600
INPUT	PILs (INPUT)	$32,894	$16,880	$4,138	$5,414	$1,843	$2,093	$1,362	$105	$65	$994
INT	Interest	$924,749	$474,540	$116,320	$152,209	$51,811	$58,844	$38,288	$2,956	$1,829	$27,953
	Total Expenses	$9,351,178	$6,585,868	$1,149,902	$686,425	$211,486	$228,261	$281,901	$59,896	$33,423	$114,016
	Direct Allocation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NI	Allocated Net Income (NI)	$1,374,977	$705,577	$172,951	$226,314	$77,037	$87,492	$56,929	$4,395	$2,720	$41,562
	Revenue Requirement (includes NI)	$10,726,155	$7,291,445	$1,322,853	$912,739	$288,523	$315,754	$338,830	$64,290	$36,143	$155,577
		Revenue Requirement Input equals Output									
	Rate Base Calculation	$10,159,151									
	Net Assets										
dp	Distribution Plant - Gross	$44,706,915	$23,586,207	$5,759,166	$6,936,140	$2,372,184	$2,631,350	$1,912,150	$152,285	$91,973	$1,265,459
gp	General Plant - Gross	$3,409,173	$1,785,265	$436,366	$537,655	$183,635	$205,069	$144,550	$11,419	$6,940	$98,275
accum dep	Accumulated Depreciation	($4,323,233)	($2,438,683)	($590,154)	($567,302)	($196,913)	($202,188)	($199,874)	($17,026)	($9,760)	($101,335)
co	Capital Contribution	($8,835,976)	($4,984,266)	($1,206,178)	($1,159,471)	($402,457)	($413,239)	($408,509)	($34,798)	($19,948)	($207,111)
	Total Net Plant	$34,956,879	$17,948,523	$4,399,200	$5,747,023	$1,956,450	$2,220,992	$1,448,317	$111,880	$69,206	$1,055,288
	Directly Allocated Net Fixed Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
COP	Cost of Power (COP)	$36,657,949	$10,592,138	$3,857,155	$6,952,478	$5,987,088	$7,748,581	$158,727	$17,707	$41,375	$1,302,699
	OM&A Expenses	$6,501,150	$4,990,232	$746,340	$292,281	$88,461	$94,717	$168,479	$50,382	$27,790	$42,469
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	*$43,159,099*	*$15,582,370*	*$4,603,496*	*$7,244,759*	*$6,075,550*	*$7,843,298*	*$327,206*	*$68,089*	*$69,165*	*$1,345,168*
	Working Capital	$3,236,932	$1,168,678	$345,262	$543,357	$455,666	$588,247	$24,540	$5,107	$5,187	$100,888
	Total Rate Base	$38,193,812	$19,117,201	$4,744,462	$6,290,380	$2,412,116	$2,809,240	$1,472,858	$116,986	$74,394	$1,156,176
		Rate Base Input equals Output									
	Equity Component of Rate Base	$15,277,525	$7,646,880	$1,897,785	$2,516,152	$964,846	$1,123,696	$589,143	$46,795	$29,757	$462,470
	Net Income on Allocated Assets	$1,374,977	($156,881)	$146,160	$427,924	$552,845	$116,541	$150,250	($33,309)	$30,704	$140,743
	Net Income on Direct Allocation Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Net Income	$1,374,977	($156,881)	$146,160	$427,924	$552,845	$116,541	$150,250	($33,309)	$30,704	$140,743
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES STATUS QUO%	100.00%	88.17%	97.97%	122.09%	264.91%	109.20%	127.54%	41.35%	177.43%	163.75%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$180,069	($756,200)	($4,887)	$220,878	$489,172	$34,977	$100,676	($37,269)	$29,100	$103,622
		Deficiency Input equals Output									
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($862,458)	($26,791)	$201,610	$475,808	$29,049	$93,320	($37,704)	$27,984	$99,182
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	-2.05%	7.70%	17.01%	57.30%	10.37%	25.50%	-71.18%	103.18%	30.43%

8. RATE DESIGN

Status:	Complete Settlement
Parties in Agreement:	All
Parties Opposed:	None.
Evidence:	Exhibit 8
Interrogatories:	SEC-12 TMMC-1 to 9 VECC- 33(b), 34, 35, 36
Rationale:	

A copy of the Proposed Tariff is included at Appendix “F”.

The Parties accept the evidence of ETPL that all elements of the rate design, including fixed-variable splits and revenue to cost ratios, have been appropriately determined in accordance with OEB policies and practices.

The Parties accept the evidence of ETPL that it has calculated the Bill Impacts correctly and that such impacts are acceptable.

The Intervenors have consented to ETPL’s request to withdraw its proposals for: (i) the implementation of Gross Load Billing; and (ii) Standby Charges, both proposals applicable to customers with load displacement generation. The consent of CCC, SEC and VECC in this regard reflects the fact that the current dollar impact on customers is not material. The Parties agree that the issues underpinning both proposals are complex and involve matters of policy that are currently being considered by the Board. The Intervenors take no position regarding the appropriateness of Gross Load Billing or Standby Charges and the Parties are free to take any position in regards to these issues in future proceedings.

The Parties agree that ETPL’s proposal for the phase in of the fixed charge for the residential rate class is consistent with the Board’s policy “*A New Distribution Rate Design for Residential Electricity Customers*”. The Parties agreed the fixed charge for the GS>50 to 999 would be adjusted upward but remain under the maximum and GS>1000 to 4,999 and Large Use classes would not be adjusted upward but kept at the minimum permissible fixed charge. This will continue to provide encouragement for conservation initiatives for these customers.

The Parties have agreed that a loss factor of 3.25%, which is the average of the previous 5 years, is appropriate. The Application had used the average of the previous 3 years as the fourth year losses was viewed as anomalous by ETPL.

The Parties agree that the application of LV charges to the Embedded Distributor rate class is appropriate.

Table 19 – Summary of Distribution Rates

Customer Class From sheet 10. Load Forecast	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Monthly Service Charge Rate	No. of decimals	Volumetric Rate		No. of decimals
Residential	kWh	17,424	132,563,464	-	$27.92	2	$0.0051	/kWh	4
General Service < 50 kW	kWh	2,018	49,510,682	-	$22.22		$0.0141	/kWh	
General Service > 50 to 999 kW	kW	163	94,517,299	284,776	$123.60		$2.9894	/kW	
General Service > 1,000 to 4,999 kW	kW	6	75,208,300	161,579	$2,537.23		$1.5459	/kW	
Large Use	kW	1	95,899,264	166,404	$10,362.66		$1.8690	/kW	
Unmetered Scattered Load	kWh	130	517,597	-	$2.11		$0.0752	/kWh	
Sentinel Lighting	kWh	238	221,514	574	$13.28		$0.0963	/kWh	
Street Lighting	kW	6,070	1,985,669	5,449	$3.73		$21.6752	/kW	
Embedded Distributor	kW	4	16,296,711	34,856	$1,689.82		$2.9069	/kW	

Customer and Load Forecast

Table 20 - Table Revenue to Cost Ratios

	Name of Customer Class	Proposed Revenue-to-Cost Ratio Test Year 2018	Price Cap IR Period 2019	2020	Policy Range
1	Residential	95.26%	95.26%	95.26%	85 - 115
2	General Service < 50 kW	97.97%	97.97%	97.97%	80 - 120
3	General Service > 50 to 999 kW	120.00%	120.00%	120.00%	80 - 120
4	General Service > 1,000 to 4,999 kW	120.00%	120.00%	120.00%	80 - 120
5	Large Use	109.20%	109.20%	109.20%	85 - 115
6	Unmetered Scattered Load	120.00%	120.00%	120.00%	80 - 120
7	Sentinel Lighting	95.25%	95.25%	95.25%	80 - 120
8	Street Lighting	120.00%	120.00%	120.00%	80 - 120
9	Embedded Distributor	120.00%	120.00%	120.00%	80 - 120
10					
11					
20					

Table 21 – Summary of Fixed Variable Splits

Customer and Load Forecast

From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design

Fixed / Variable Splits [2]

Percentage to be entered as a fraction between 0 and 1

Customer Class From sheet 10. Load Forecast	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable
Residential	kWh	17,424	132,563,464	-	$ 6,511,936	$ 5,837,776	$ 674,160	89.65%	10.35%
General Service < 50 kW	kWh	2,018	49,510,682	-	$ 1,235,796	$ 538,187	$ 697,609	43.55%	56.45%
General Service > 50 to 999 kW	kW	163	94,517,299	284,776	$ 1,067,924	$ 241,766	$ 826,158	22.64%	77.36%
General Service > 1,000 to 4,999 kW	kW	6	75,208,300	161,579	$ 335,901	$ 182,681	$ 153,221	37.07%	62.93%
Large Use	kW	1	95,899,264	166,404	$ 334,442	$ 124,352	$ 210,090	26.14%	73.86%
Unmetered Scattered Load	kWh	130	517,597	-	$ 42,231	$ 3,289	$ 38,942	7.79%	92.21%
Sentinel Lighting	kWh	238	221,514	574	$ 59,178	$ 37,850	$ 21,328	63.96%	36.04%
Street Lighting	kW	6,070	1,985,669	5,449	$ 389,476	$ 271,368	$ 118,108	69.68%	30.32%
Embedded Distributor	kW	4	16,296,711	34,856	$ 182,433	$ 81,112	$ 101,322	44.46%	55.54%

LV Charges

The Parties accept that ETPL has correctly calculated the LV charges. The Parties agree that the low voltage charges, as set out below in Table 20, are appropriate, including the application of low voltage charges to the Embedded Distributor class.

Table 22 - LV Charges

Calculation of Proposed Low Voltage Charges

	2012	2013	2014	2015	2016	2017	2018
4075 Billed LV	-$670,550.01	-$ 749,795.76	-$ 756,268.53	-$ 742,556.68	-$ 741,202.58	-$ 728,141.00	-$ 741,202.58
4750 Charges LV	$509,222.47	$ 1,018,669.91	$ 1,007,659.21	$1,110,995.50	$1,376,768.28	$1,401,830.43	$1,401,830.43

Low Voltage Charges Allocation of LV Charges based on Transmission Connection Revenues

Customer Class	allocator	RTSR Network rate	RTSR Connection rate	Uplifted Volumes	Revenue	% Allocation
Residential	kWh	$ 0.0053	$ 0.0048	132,563,464	$ 636,548.58	31.68%
GS<50	kWh	$ 0.0050	$ 0.0045	49,510,682	$ 220,760.78	10.99%
GS>50 to 999 kW	kW	$ 2.2471	$ 1.6037	284,776	$ 456,707.01	22.73%
GS>1,000 to 4,999 kW	kW	$ 2.4394	$ 1.7180	161,579	$ 277,601.73	13.82%
Large Use	kW	$ 2.7042	$ 1.9488	166,404	$ 324,290.04	16.14%
Unmetered Load	kWh	$ 0.0050	$ 0.0045	517,597	$ 2,307.88	0.11%
Sentinel Light	kWh	$ 0.0050	$ 0.0045	221,514	$ 987.70	0.05%
Street Lighting	kW	$ 1.7345	$ 2.0391	5,449	$ 11,114.52	0.55%
Embedded Distributor	kW	$ 3.2635	$ 2.2657	34,856	$ 78,981.42	3.93%
				183,466,321	$ 2,009,299.67	100.00%

Proposed Low Voltage Charges and Rates

Customer Class	% Allocation	Charges	Not Uplifted Volumes	Rate	allocator
Residential	31.68%	$ 444,101.59	132,563,464	$ 0.0034	kWh
GS<50	10.99%	$ 154,018.43	49,510,682	$ 0.0031	kWh
GS>50 to 999 kW	22.73%	$ 318,631.31	284,776	$ 1.1189	kW
GS>1,000 to 4,999 kW	13.82%	$ 193,674.72	161,579	$ 1.1986	kW
Large Use	16.14%	$ 226,247.81	166,404	$ 1.3596	kW
Unmetered Load	0.11%	$ 1,610.14	517,597	$ 0.0031	kWh
Sentinel Light	0.05%	$ 689.09	221,514	$ 0.0031	kWh
Street Lighting	0.55%	$ 7,754.28	5,449	$ 1.4231	kW
Embedded Distributor	3.93%	$ 55,103.06	34,856	$ 1.5809	kW
	0.00%	$ 1,401,830.43	183,466,321		

RTSRs

The RTSRs have been updated for the most recent UTRs and the other elements of this Settlement Proposal. ETPL has filed an updated 2018 RTSR Workform on the OEB's RESS.

Table 23 - Proposed RTSRs

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	0.0061	141,938,165	0	864,386	27.9%	862,942	**0.0061**
General Service Less Than 50 kW	RTSR - Network	kWh	0.0057	50,160,622	0	286,077	9.2%	285,599	**0.0057**
General Service 50 to 999 kW	RTSR - Network	kW	2.5599		272,810	698,360	22.6%	697,193	**2.5556**
General Service 1,000 to 4,999 kW	RTSR - Network	kW	2.7789		197,271	548,200	17.7%	547,284	**2.7743**
Large Use	RTSR - Network	kW	3.0806		177,134	545,681	17.6%	544,769	**3.0755**
Unmetered Scattered Load	RTSR - Network	kWh	0.0057	537,557		3,066	0.1%	3,061	**0.0057**
Sentinel Lighting	RTSR - Network	kWh	0.0057	230,459	574	1,314	0.0%	1,312	**0.0057**
Street Lighting	RTSR - Network	kW	1.9759		5,395	10,660	0.3%	10,642	**1.9726**
Embedded Distributor	RTSR - Network	kW	3.7177		36,389	135,284	4.4%	135,058	**3.7115**

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	141,938,165	0	772,483	32.1%	787,530	**0.0055**
General Service Less Than 50 kW	RTSR - Connection	kWh	0.0051	50,160,622	0	253,494	10.5%	258,432	**0.0052**
General Service 50 to 999 kW	RTSR - Connection	kW	1.8177		272,810	495,876	20.6%	505,535	**1.8531**
General Service 1,000 to 4,999 kW	RTSR - Connection	kW	1.9472		197,271	384,128	16.0%	391,610	**1.9851**
Large Use	RTSR - Connection	kW	2.2087		177,134	391,242	16.3%	398,863	**2.2518**
Unmetered Scattered Load	RTSR - Connection	kWh	0.0051	537,557		2,717	0.1%	2,770	**0.0052**
Sentinel Lighting	RTSR - Connection	kWh	0.0051	230,459	574	1,165	0.0%	1,187	**0.0052**
Street Lighting	RTSR - Connection	kW	2.3111		5,395	12,468	0.5%	12,711	**2.3561**
Embedded Distributor	RTSR - Connection	kW	2.5679		36,389	93,445	3.9%	95,265	**2.6180**

LRAMVA

The Parties accept the evidence that ETPL has determined the LRAMVA appropriately. The Parties agree the results are acceptable. Table 24 provides a history of LRAMVA actuals versus forecast from 2011 to 2016 and the amounts to be recovered from each rate class.

Table 24 - LRAMVA

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS 50 to 999 kW	GS 1,000 to 2,999 kW	GS 1,000 to 4,999 kW	GS 3,000 to 4,999 kW	Large Use	Street Lighting	Sentinel Lighting	Unmetered Scattered Load	Embedded Distributor	Total
		kWh	kWh	kW	kW	kW	kW	kW	kW	kW	kWh	kW	
2011 Actuals	☐	$5,950.77	$2,949.54	$543.52	$1,499.62	$0.00	$10.84	$193.85	$0.00	$0.00	$0.00	$0.00	$11,148.14
2011 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
2012 Actuals	☐	$10,571.50	$7,564.91	$541.94	$2,678.79	$0.00	$12.90	$7,932.72	$7,774.68	$0.00	$0.00	$0.00	$37,077.45
2012 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
2013 Actuals	☐	$22,441.68	$16,897.36	$3,355.96	$4,312.00	$1,603.14	$58.69	$15,918.19	$89,927.67	$0.00	$0.00	$0.00	$154,514.69
2013 Forecast		($25,949.14)	($6,770.45)	($774.20)	$0.00	($1,524.25)	$0.00	($530.82)	($150,081.34)	($14.75)	($656.36)	($279.17)	($186,580.48)
Amount Cleared													
2014 Actuals	☐	$38,127.87	$25,626.40	$6,085.54	$4,303.03	$33,350.78	$59.25	$21,516.07	$109,381.07	$0.00	$0.00	$0.00	$238,450.02
2014 Forecast		($26,094.92)	($6,820.23)	($781.38)	$0.00	($1,538.61)	$0.00	($535.82)	($151,508.48)	($14.89)	($662.46)	($281.82)	($188,238.61)
Amount Cleared													
2015 Actuals	☐	$52,270.56	$29,404.82	$17,131.86	$4,255.14	$38,782.13	$60.02	$30,459.27	$151,519.24	$224.68	$0.00	$0.00	$324,107.71
2015 Forecast		($26,386.49)	($6,919.80)	($791.48)	$0.00	($1,558.62)	$0.00	($542.75)	($153,487.76)	($15.09)	($670.39)	($285.49)	($190,657.85)
Amount Cleared													
2016 Actuals		$63,992.24	$31,503.15	$19,515.98	$3,677.68	$39,402.97	$16.89	$24,851.53	$154,697.65	$228.35	$0.00	$0.00	$337,886.44
2016 Forecast		($22,304.60)	($7,069.14)	($804.41)	$0.00	($1,584.08)	$0.00	($551.63)	($155,996.79)	($15.34)	($681.37)	($290.15)	($189,297.50)
Amount Cleared													
2017 Actuals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2017 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
2018 Actuals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2018 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
2019 Actuals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2019 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
2020 Actuals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2020 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared													
Carrying Charges		$3,466.58	$3,625.31	$1,450.09	$1,027.24	$3,555.66	$10.69	$4,070.58	($5,159.42)	$10.04	($108.41)	($46.13)	$11,902.23
Total LRAMVA Balance		**$96,086**	**$89,992**	**$45,473**	**$21,754**	**$110,489.12**	**$229**	**$102,781**	**-$102,933**	**$403.0**	**-$2,779**	**-$1,183**	**$360,312.24**

LRAMVA Baseline

The parties agree that the LRAMVA Baselines utilized in the Load forecasting results and to be utilized in future applications with respect to LRAM disposition are appropriate as follows.

Table 25. LRAMVA Baseline

	Half of 2016 Verified CDM in 2018	2015 Share	Remaining LRAMVA	LRAMVA Target			Weather Normalized 2018 Forecast (kWh)	LRAMVA Adjustment (kWh)	% Savings	Weather Normalized 2018 Forecast (kW)	LRAMVA Target (kW)
Residential	793,072	14.36%	1,531,728	2,324,800		GS>50	96,710,348	3,061,531	3.2%	291,383	9,224
GS < 50	154,621	9.81%	1,046,354	1,200,975		Intermediate	75,987,748	1,040,964	1.4%	163,254	2,236
GS > 50	250,768	26.35%	2,810,763	3,061,531		Large Use	99,238,743	4,314,303	4.3%	172,199	7,486
Intermediate	41,970	9.36%	998,994	1,040,964		Street Light	1,985,669	5,960	0.3%	5,449	16
Large Use	34,196	40.12%	4,280,107	4,314,303							
Street Light	5,960			5,960							
						Total	273,922,508	8,422,758	0	632,285	18,963
Total	1,280,587	100.0%	10,667,946	11,948,533							

Smart Metering Entity and Other Regulated Charges

The Parties agree the Smart Metering Entity charge of $0.57/month/customer is acceptable.

The Parties agree it is appropriate to utilize $0.0032/kWh rate for WMS and $0.0004/kWh for CBDR as per the Board's Decision with Reasons and Rate Order (EB-2016-0362) that establish the WMS rate to be used by rate regulated distributors to bill their customers.

The Parties agree for the RRRP to utilize the previously approved $0.0003/kWh rate unless and until otherwise directed by the Board.

The Parties agree the SSS charge of $0.25/customer is appropriate, unless and until otherwise directed by the Board.

On April 25th 2017 the Board announced updated to OESP credits effective May 1st, 2017 with its Order for OESP Credits EB-2016-0376. The Parties therefore agree to continue to use the OESP credits previously approved by the Board.

The Parties agree it is appropriate to continue to use the 2017 approved Specific Service Charges without amendment unless and until otherwise directed by the Board.

As per EB-2015-0304 Report of the Ontario Energy Board Wireline Pole Attachment Charges dated March 22, 2018 the specific charge for access (exception of wireless attachments) for September 1, 2018 to December 1, 2018 is $28.09/pole/year and $43.63/pole/year from January 1, 2019 unless and until otherwise directed by the Board.

MicroFIT

The Parties agree that the MicroFIT monthly service charge of $5.40, as most recently approved by the Board on September 20, 2012 is appropriate.

Transformer Ownership Allowance

The Parties accept ETPL's evidence the transformer ownership allowance has been calculated accurately The Parties agree the transformer ownership allowance is appropriate.

9. DEFERRAL AND VARIANCE ACCOUNTS

Status:	Complete Settlement
Parties in Agreement:	All
Parties Opposed:	None.
Evidence:	Exhibit 9, as revised February 27, 2018 (updated)
Interrogatories:	SEC-13 9-Staff-68, 69, 70, 71 and 72
Rationale:	

Group 1 and Group 2

The Parties agree that the Group 1 balances are settled on an interim basis consistent with Board policy and that the Group 2 balances are settled on a final basis. The Parties agree that the recovery period for all deferral and variance account rate riders will be 1 year. Balances for 2016 year end have been audited. The Parties accept ETPL's evidence that is has calculated the rate riders correctly.

ETPL has filed an updated 2018 DVA Continuity Schedule on the OEB's RESS system which incorporates the elements of this Settlement Proposal.

Table 26 - Group 1 Deferral/Variance Account Balances and Rate Riders

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 113,772	**0.0009**	$/kWh
GENERAL SERVICE LESS THAN 50 KW	kWh	49,510,682	$ 51,587	**0.0010**	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	**kW**	284,776	$ 147,440	**0.5177**	**$/kW**
GENERAL SERVICE 1,000 TO 4,999 KW	**kW**	161,579	$ 49,877	**0.3087**	**$/kW**
LARGE USE SERVICE CLASSIFICATION	**kW**	166,404	$ 68,280	**0.4103**	**$/kW**
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	$ 2,620	**0.0051**	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 448	**0.0020**	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	**kW**	5,449	-$ 2,565	**- 0.4707**	**$/kW**
EMBEDDED DISTRIBUTOR SERVICE CLA	**kW**	34,856	$ 9,985	**0.2865**	**$/kW**
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
		-	$ -	**-**	
Total			**$ 441,443**		

Table 27 – Group 1 Deferral/Variance Account Balances and Rate Riders

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ -	-
GENERAL SERVICE LESS THAN 50 KW	kWh	49,510,682	$ -	-
GENERAL SERVICE 50 TO 999 KW SER	kW	284,776	$ -	-
GENERAL SERVICE 1,000 TO 4,999 KW	kW	161,579	$ -	-
LARGE USE SERVICE CLASSIFICATION	kW	166,404	$ -	-
UNMETERED SCATTERED LOAD SERVI	kWh	517,597	$ -	-
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ -	-
STREET LIGHTING SERVICE CLASSIFIC	kW	5,449	$ -	-
EMBEDDED DISTRIBUTOR SERVICE CL	kW	34,856	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

Table 28 Account 1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 37,608	**0.0003**
GENERAL SERVICE LESS THAN 50 KW	kWh	49,510,682	$ 14,046	**0.0003**
GENERAL SERVICE 50 TO 999 KW SER	kW	284,776	$ 26,815	**0.0942**
GENERAL SERVICE 1,000 TO 4,999 KW	kW	161,579	$ 21,337	**0.1321**
LARGE USE SERVICE CLASSIFICATION		-	-$ 3,263	-
UNMETERED SCATTERED LOAD SERVI	kWh	517,597	$ 147	**0.0003**
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 63	**0.0003**
STREET LIGHTING SERVICE CLASSIFIC	kW	5,449	$ 563	**0.1034**
EMBEDDED DISTRIBUTOR SERVICE CL	kW	34,856	$ 4,623	**0.1326**
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 101,939**	

Table 29 – RSVA Power – Global Adjustment

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL SERVICE CLASSIFICATION	kWh	12,783,747	$ 83,766	**0.0066**
GENERAL SERVICE LESS THAN 50 KW	kWh	12,698,561	$ 83,208	**0.0066**
GENERAL SERVICE 50 TO 999 KW SER	kWh	58,400,127	$ 382,671	**0.0066**
GENERAL SERVICE 1,000 TO 4,999 KW	kWh	56,559,248	$ 370,609	**0.0066**
LARGE USE SERVICE CLASSIFICATION	kWh	-	$ -	-
UNMETERED SCATTERED LOAD SERVI	kWh	54,758	$ 359	**0.0066**
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	31,202	$ 204	**0.0066**
STREET LIGHTING SERVICE CLASSIFICA	kWh	1,290,090	$ 8,453	**0.0066**
EMBEDDED DISTRIBUTOR SERVICE CLA	kWh	16,022,325	$ 104,987	**0.0066**
	kWh	-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 1,034,259**	

Table 30 - Rate Rider Calculations for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,424	$ 104,920	**$ 0.50**
GENERAL SERVICE LESS THAN 50 KW	kWh	49,510,682	$ 39,186	**$ 0.0008**
GENERAL SERVICE 50 TO 999 KW SER	**kW**	284,776	$ 74,807	**$ 0.2627**
GENERAL SERVICE 1,000 TO 4,999 KW	**kW**	161,579	$ 59,525	**$ 0.3684**
LARGE USE SERVICE CLASSIFICATION	**kW**	166,404	$ 75,901	**$ 0.4561**
UNMETERED SCATTERED LOAD SERVI	kWh	517,597	$ 410	**$ 0.0008**
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 175	**$ 0.0008**
STREET LIGHTING SERVICE CLASSIFICA	**kW**	5,449	$ 1,572	**$ 0.2884**
EMBEDDED DISTRIBUTOR SERVICE CLA	**kW**	34,856	$ 12,898	**$ 0.3700**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
		-	$ -	**$ -**
Total			**$ 369,394**	

Table 31 – Rate Rider Calculations for Accounts 1575 and 1576

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,424	-$ 339,223	- 1.6224
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	-$ 126,695	- 0.0026
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	-$ 241,865	- 0.8493
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	-$ 192,454	- 1.1911
LARGE USE SERVICE CLASSIFICATION	kW	166,404	-$ 245,401	- 1.4747
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	-$ 1,325	- 0.0026
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	-$ 567	- 0.0026
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-$ 5,081	- 0.9325
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	-$ 41,702	- 1.1964
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 1,194,314**	

Table 32 – Rate Rider Calculations for Account 1568

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 96,086	0.0007
GENERAL SERVICE LESS THAN 50 KW	kWh	49,510,682	$ 89,992	0.0018
GENERAL SERVICE 50 TO 999 KW SER	kW	284,776	$ 45,473	0.1597
GENERAL SERVICE 1,000 TO 4,999 KW	kW	161,579	$ 132,472	0.8199
LARGE USE SERVICE CLASSIFICATION	kW	166,404	$ 102,781	0.6177
UNMETERED SCATTERED LOAD SERVI	kWh	517,597	-$ 2,779	- 0.0054
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 403	0.0018
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-$ 102,933	- 18.8903
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	-$ 1,183	- 0.0339
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 360,312**	

Appendix "A" – OEB APPROVED ISSUES LIST

1) Rate Base

Is the rate base element of the revenue requirement reasonable, and has it been appropriately determined in accordance with OEB policies and practices?

This issue includes:

a) Has ETPL adequately addressed any discrepancies that could affect opening rate base?

b) Has ETPL adequately addressed any impacts to ETPL's proposed net book value from the removal of fully amortized assets?

c) Has ETPL adequately addressed its allocation of material burden since 2013?

d) Is ETPL's accounting treatment of customer contributions correct?

2) Distribution System Plan (DSP) and Capital Expenditures

Are ETPL's proposed capital expenditures appropriate and have the trade-offs with the proposed level of Operating Costs been given adequate consideration?

This issue includes:

a) Is the extent of ETPL's contribution to and need for Hydro One related projects tentatively scheduled beyond 2019 in Norwich, Mitchell and Beachville adequately justified?

b) Has ETPL provided adequate support for its conclusion that a number of capital investments will result in increased efficiency?

c) Has ETPL adequately explained and justified the reasons for and the impact of the two-year lag for Asset Condition Assessment (ACA) and Asset Management Plan (AMP) information, which is current as of January 2015 on the DSP?

d) As ETPL is having to manually lower the recommended renewal spending levels, is this an indication that the ACA and AMP may not be properly timed or misapplied?

e) Has ETPL provided sufficient information as to the means which it uses to assess data accuracy?

f) Has ETPL provided an adequate explanation for the worsening scorecard trend for the measure "Average Number of Hours that Power to a Customer is Interrupted?"

g) Has ETPL provided an adequate explanation as to why its per km costs are in the highest quartile of LDC per km costs?

h) Has ETPL adequately justified the appropriateness of its approach to investment decisions?

i) Has ETPL provided appropriate justification for its proposed pole replacement program?

j) Has ETPL provided an appropriate estimation of the value of lost useful life of assets in its voltage conversion programs as these projects are primarily completed in conjunction with system renewal type projects?

k) Has ETPL provided sufficient evidence as to the meaning of and appropriate use of heat maps, which are used by ETPL to prioritize capital expenditures?

l) Given that ETPL's historic investment levels have resulted in acceptable reliability performance, does ETPL need to provide further support for the proposal to gradually increase capital investment levels? In third party assessments of the investment process, was the acceptable level of reliability given adequate consideration? If not should the assessment methodology used be adjusted to account for it?

m) Is the proposed increase in system renewal capital spending for the 2018 to 2022 period prudent in light of the lower average spending in this category over the previous 5 year period?

n) Do the capital additions to rate base since the last rebasing of 2012 inform the assessment of the planned capital for 2018 to 2022?

3) Operating Costs

Are ETPL's operating costs appropriate?

This issue includes:

a) Does the differential between ETPL's 2012 OEB approved level of OM&A of $5,660,594 and actual OM&A costs of $4,855,139, or $805,455, or 17 percent, raise concerns about the accuracy of ETPL's current forecast?

b) Is ETPL's conclusion that it is clearly performing well when compared to its expected cost calculation justified?

c) Is ETPL's inclusion of $140,000 in operating costs for cyber and privacy risk mitigation appropriate and is the classification of these costs as regulatory in nature appropriate?

d) Are the merger savings stated as arising from ETPL's previous mergers with West Perth and Clinton Power accurately quantified and reflected in the current application?

e) Are ETPL's stated FTE levels and compensation costs appropriate and/or comparable to those of other utilities given that some employees who work for ETPL are located in its affiliated companies?

f) Are the accounting changes which have shifted costs away from O&M and into Administration appropriate?

g) Are affiliate transactions forecast by ETPL appropriate and, if so, why?

h) Are ETPL's purchases of non-affiliate services resulting in appropriate costs and are the divisions of service acquisitions between affiliates and non-affiliates appropriate?

i) Is ETPL's proposal to establish a five-year useful life for smart metering assets appropriate as this is not within the Kinectrics range?

j) Did the underspending in operating costs for the period 2012, 2013 and 2014 from that approved by the Board in 2012 result in any deferred costs that are proposed to be recovered in 2018 onward?

k) Is the increase in compensation both the increase in costs and the reduction in non-management positions and increase in management positions reasonable?

4) Cost of Long-Term Debt

a) Is ETPL's use of the OEB's deemed long term debt rate of 4.16 percent appropriate for the 2017 and 2018 promissory notes due to ERTH Corporation, an affiliate of ETPL, which have rates of 2.5 percent?

b) Has ETPL calculated interest expense appropriately for promissory notes shown as issued on the last days of 2015, 2017 and 2018 respectively?

c) Does ETPL's policy of borrowing 100% of its long-term debt at above market rates pose any risk to the regulated utility that might have consequences on ratepayers?

5) Load Forecast and Other Revenue *(written submissions only)*

a) Is ETPL's proposed Load Forecast appropriate, including the interrelationship with, and impacts of, other issues?

b) Is ETPL's proposed Other Revenue appropriate, including the interrelationship with, and impacts of, other issues?

6) Revenue Sufficiency/Deficiency *(written submissions only)*

a) Has ETPL's proposed Revenue Sufficiency/Deficiency been accurately determined, given the impacts from the hearing of other issues?

7) Cost Allocation

a) Are ETPL's proposed revenue-to-cost ratios appropriate, particularly given the shifts in the revenue-to-cost ratios produced in the cost allocation model from the previously approved ratios in 2012 to the status quo ratios, which are used to derive the proposed ratios in this application?

b) Is ETPL's proposal for a final standby rate appropriate?

c) Are any changes to ETPL's proposed cost allocation needed as a result of the hearing of other issues? *(written submissions only)*

8) Rate Design *(written submissions only)*

a) Are ETPL's proposed bill impacts related to the Sentinel Lighting rate class appropriate?

b) Are any changes to ETPL's proposed rate design needed as a result of the hearing of other issues?

9) Deferral and Variance Accounts

a) Are ETPL's proposals for the disposition of Group One accounts appropriate, including the allocation of the Global Adjustment between Regulated Price Plan (RPP) and non-RPP customers and general consistency in the continuity schedules?

b) Are ETPL's proposals for disposition of Group Two accounts appropriate including the claim for IFRS transition costs and the calculation of the Account 1576 balance?

c) Is ETPL's request for a new variance account related to Other Post-employment Benefits (OPEBs) appropriate given that the OEB has previously established an account for such variances?

Appendix "B" – Revenue Requirement Work Form

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Version 7.02

Utility Name	Erie Thames Powerlines Corporation
Service Territory	
Assigned EB Number	EB-2017-0038
Name and Title	Graig Pettit, Director - Regulatory Finance and Cus
Phone Number	519-485-1820
Email Address	gpettit@eriethamespower.com

The RRWF has been enhanced commencing with 2017 rate applications to provide estimated base distribution rates. The enhanced RRWF is not intended to replace a utility's formal rate generator model which should continue to be the source of the proposed rates as well as the final ones at the conclusion of the proceeding. The load forecasting addition made to this model is intended to be demonstrative only and does not replace the information filed in the utility's application. In an effort to minimize the incremental work required from utilities, the cost allocation and rate design additions to this model do in fact replace former appendices that were required to be filed as part of the cost of service (Chapter 2) filing requirements.

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.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

1. Info
2. Table of Contents
3. Data_Input_Sheet
4. Rate_Base
5. Utility Income
6. Taxes_PILs
7. Cost_of_Capital
8. Rev_Def_Suff
9. Rev_Reqt
10. Load Forecast
11. Cost Allocation
12. Residential Rate Design
13. Rate Design and Revenue Reconciliation
14. Tracking Sheet

Notes:

(1) Pale green cells represent inputs
(2) Pale green boxes at the bottom of each page are for additional notes
(3) Pale yellow cells represent drop-down lists
(4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
(5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Data Input (1)

		Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision	
1	**Rate Base**								
	Gross Fixed Assets (average)	$41,001,517		($63,018)	$ 40,938,499		($1,658,387)	$39,280,112	
	Accumulated Depreciation (average)	($5,959,599)	(5)	$368,734	($5,590,865)		$1,267,632	($4,323,233)	
	Allowance for Working Capital:								
	Controllable Expenses	$6,468,593			$ 6,468,593		$32,557	$6,501,150	
	Cost of Power	$62,241,271		($21,358,791)	$ 40,882,480		($4,224,531)	$36,657,949	
	Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		7.50%	(9)
2	**Utility Income**								
	Operating Revenues:								
	Distribution Revenue at Current Rates	$10,119,845		$0	$10,119,845		$219,375	$10,339,220	
	Distribution Revenue at Proposed Rates	$10,435,837		($172,115)	$10,263,722		($104,542)	$10,159,180	
	Other Revenue:								
	Specific Service Charges	$98,162		$0	$98,162		$0	$98,162	
	Late Payment Charges	$156,628		$0	$156,628		$0	$156,628	
	Other Distribution Revenue	$191,550		$0	$191,550		$0	$191,550	
	Other Income and Deductions	$48,107		$0	$48,107		$72,557	$120,664	
	Total Revenue Offsets	$494,448	(7)	$0	$494,448		$72,557	$567,005	
	Operating Expenses:								
	OM+A Expenses	$6,412,957			$ 6,412,957		$32,557	$6,445,514	
	Depreciation/Amortization	$1,842,780		($56,775)	$ 1,786,005		$106,380	$1,892,385	
	Property taxes	$55,636			$ 55,636			$55,636	
	Other expenses								
3	**Taxes/PILs**								
	Taxable Income:								
	Adjustments required to arrive at taxable income	($895,966)	(3)		($952,741)			($1,283,743)	
	Utility Income Taxes and Rates:								
	Income taxes (not grossed up)	$146,031			$118,620			$24,177	
	Income taxes (grossed up)	$198,681			$161,388			$32,894	
	Federal tax (%)	15.00%			15.00%			15.00%	
	Provincial tax (%)	11.50%			11.50%			11.50%	
	Income Tax Credits								
4	**Capitalization/Cost of Capital**								
	Capital Structure:								
	Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%	
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%	(8)
	Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%	
	Prefered Shares Capitalization Ratio (%)								
		100.0%			100.0%			100.0%	
	Cost of Capital								
	Long-term debt Cost Rate (%)	4.16%			4.16%			4.16%	
	Short-term debt Cost Rate (%)	2.29%			2.29%			2.29%	
	Common Equity Cost Rate (%)	9.00%			9.00%			9.00%	
	Prefered Shares Cost Rate (%)								

Notes:

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars ($) except where inputs are individually identified as percentages (%)

(2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(2)	$41,001,517	($63,018)	$40,938,499	($1,658,387)	$39,280,112
2	Accumulated Depreciation (average)	(2)	($5,959,599)	$368,734	($5,590,865)	$1,267,632	($4,323,233)
3	Net Fixed Assets (average)	(2)	$35,041,919	$305,716	$35,347,635	($390,755)	$34,956,880
4	Allowance for Working Capital	(1)	$5,153,240	($1,601,909)	$3,551,330	($314,398)	$3,236,932
5	**Total Rate Base**		$40,195,158	($1,296,193)	$38,898,965	($705,153)	$38,193,812

(1) **Allowance for Working Capital - Derivation**

Line No.	Particulars		Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
6	Controllable Expenses		$6,468,593	$ -	$6,468,593	$32,557	$6,501,150
7	Cost of Power		$62,241,271	($21,358,791)	$40,882,480	($4,224,531)	$36,657,949
8	Working Capital Base		$68,709,864	($21,358,791)	$47,351,073	($4,191,974)	$43,159,099
9	Working Capital Rate %	(1)	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance		$5,153,240	($1,601,909)	$3,551,330	($314,398)	$3,236,932

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2018 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	$10,435,837	($172,115)	$10,263,722	($104,542)	$10,159,180
2	Other Revenue (1)	$494,448	$ -	$494,448	$72,557	$567,004
3	Total Operating Revenues	$10,930,285	($172,115)	$10,758,170	($31,986)	$10,726,184
	Operating Expenses:					
4	OM+A Expenses	$6,412,957	$ -	$6,412,957	$32,557	$6,445,514
5	Depreciation/Amortization	$1,842,780	($56,775)	$1,786,005	$106,380	$1,892,385
6	Property taxes	$55,636	$ -	$55,636	$ -	$55,636
7	Capital taxes	$ -	$ -	$ -	$ -	$ -
8	Other expense	$ -	$ -		$ -	
9	Subtotal (lines 4 to 8)	$8,311,373	($56,775)	$8,254,598	$138,937	$8,393,535
10	Deemed Interest Expense	$973,205	($31,383)	$941,822	($17,073)	$924,749
11	Total Expenses (lines 9 to 10)	$9,284,578	($88,158)	$9,196,420	$121,864	$9,318,284
12	**Utility income before income taxes**	$1,645,707	($83,957)	$1,561,750	($153,849)	$1,407,901
13	Income taxes (grossed-up)	$198,681	($37,294)	$161,388	($128,494)	$32,894
14	**Utility net income**	$1,447,026	($46,663)	$1,400,362	($25,355)	$1,375,007

Notes

Other Revenues / Revenue Offsets

Note	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
(1)	Specific Service Charges	$98,162	$ -	$98,162	$ -	$98,162
	Late Payment Charges	$156,628	$ -	$156,628	$ -	$156,628
	Other Distribution Revenue	$191,550	$ -	$191,550	$ -	$191,550
	Other Income and Deductions	$48,107	$ -	$48,107	$72,557	$120,664
	Total Revenue Offsets	$494,448	$ -	$494,448	$72,557	$567,004

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$1,447,026	$1,400,363	$1,374,977
2	Adjustments required to arrive at taxable utility income	($895,966)	($952,741)	($1,283,743)
3	Taxable income	$551,060	$447,622	$91,234
	Calculation of Utility income Taxes			
4	Income taxes	$146,031	$118,620	$24,177
6	Total taxes	$146,031	$118,620	$24,177
7	Gross-up of Income Taxes	$52,651	$42,768	$8,717
8	Grossed-up Income Taxes	$198,681	$161,388	$32,894
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$198,681	$161,388	$32,894
10	Other tax Credits	$ -	$ -	$ -
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Revenue Requirement Workform (RRWF) for 2018 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$22,509,289	4.16%	$936,386
2	Short-term Debt	4.00%	$1,607,806	2.29%	$36,819
3	**Total Debt**	60.00%	$24,117,095	4.04%	$973,205
	Equity				
4	Common Equity	40.00%	$16,078,063	9.00%	$1,447,026
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$16,078,063	9.00%	$1,447,026
7	**Total**	100.00%	$40,195,158	6.02%	$2,420,231
		Interrogatory Responses			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$21,783,420	4.16%	$906,190
2	Short-term Debt	4.00%	$1,555,959	2.29%	$35,631
3	**Total Debt**	60.00%	$23,339,379	4.04%	$941,822
	Equity				
4	Common Equity	40.00%	$15,559,586	9.00%	$1,400,363
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$15,559,586	9.00%	$1,400,363
7	**Total**	100.00%	$38,898,965	6.02%	$2,342,184
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$21,388,535	4.16%	$889,763
9	Short-term Debt	4.00%	$1,527,752	2.29%	$34,986
10	**Total Debt**	60.00%	$22,916,287	4.04%	$924,749
	Equity				
11	Common Equity	40.00%	$15,277,525	9.00%	$1,374,977
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$15,277,525	9.00%	$1,374,977
14	**Total**	100.00%	$38,193,812	6.02%	$2,299,726

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application: At Current Approved Rates	Initial Application: At Proposed Rates	Interrogatory Responses: At Current Approved Rates	Interrogatory Responses: At Proposed Rates	Per Board Decision: At Current Approved Rates	Per Board Decision: At Proposed Rates
1	Revenue Deficiency from Below		$315,992		$143,877		($180,070)
2	Distribution Revenue	$10,119,845	$10,119,845	$10,119,845	$10,119,845	$10,339,220	$10,339,250
3	Other Operating Revenue Offsets - net	$494,448	$494,448	$494,448	$494,448	$567,004	$567,004
4	**Total Revenue**	$10,614,293	$10,930,285	$10,614,293	$10,758,170	$10,906,224	$10,726,184
5	Operating Expenses	$8,311,373	$8,311,373	$8,254,598	$8,254,598	$8,393,535	$8,393,535
6	Deemed Interest Expense	$973,205	$973,205	$941,822	$941,822	$924,749	$924,749
8	**Total Cost and Expenses**	$9,284,578	$9,284,578	$9,196,420	$9,196,420	$9,318,284	$9,318,284
9	**Utility Income Before Income Taxes**	$1,329,715	$1,645,707	$1,417,873	$1,561,750	$1,587,941	$1,407,901
10	Tax Adjustments to Accounting Income per 2013 PILs model	($895,966)	($895,966)	($952,741)	($952,741)	($1,283,743)	($1,283,743)
11	**Taxable Income**	$433,748	$749,741	$465,132	$609,009	$304,198	$124,158
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$114,943	$198,681	$123,260	$161,387	$80,612	$32,902
14	**Income Tax Credits**	$ -	$ -	$ -	$ -	$ -	$ -
15	**Utility Net Income**	$1,214,771	$1,447,026	$1,294,613	$1,400,362	$1,507,328	$1,375,007
16	**Utility Rate Base**	$40,195,158	$40,195,158	$38,898,965	$38,898,965	$38,193,812	$38,193,812
17	Deemed Equity Portion of Rate Base	$16,078,063	$16,078,063	$15,559,586	$15,559,586	$15,277,525	$15,277,525
18	Income/(Equity Portion of Rate Base)	7.56%	9.00%	8.32%	9.00%	9.87%	9.00%
19	Target Return - Equity on Rate Base	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-1.44%	0.00%	-0.68%	0.00%	0.87%	0.00%
21	Indicated Rate of Return	5.44%	6.02%	5.75%	6.02%	6.37%	6.02%
22	Requested Rate of Return on Rate Base	6.02%	6.02%	6.02%	6.02%	6.02%	6.02%
23	Deficiency/Sufficiency in Rate of Return	-0.58%	0.00%	-0.27%	0.00%	0.35%	0.00%
24	Target Return on Equity	$1,447,026	$1,447,026	$1,400,363	$1,400,363	$1,374,977	$1,374,977
25	Revenue Deficiency/(Sufficiency)	$232,254	$ -	$105,750	($0)	($132,351)	$30
26	**Gross Revenue Deficiency/(Sufficiency)**	$315,992 (1)		$143,877 (1)		($180,070) (1)	

Notes:

(1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Revenue Requirement

Line No.	Particulars	Application		Interrogatory Responses		Per Board Decision	
1	OM&A Expenses	$6,412,957		$6,412,957		$6,445,514	
2	Amortization/Depreciation	$1,842,780		$1,786,005		$1,892,385	
3	Property Taxes	$55,636		$55,636		$55,636	
5	Income Taxes (Grossed up)	$198,681		$161,388		$32,894	
6	Other Expenses	$ -					
7	Return						
	Deemed Interest Expense	$973,205		$941,822		$924,749	
	Return on Deemed Equity	$1,447,026		$1,400,363		$1,374,977	
8	**Service Revenue Requirement (before Revenues)**	$10,930,285		$10,758,170		$10,726,154	
9	Revenue Offsets	$494,448		$494,448		$567,005	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$10,435,837		$10,263,723		$10,159,149	
11	Distribution revenue	$10,435,837		$10,263,722		$10,159,180	
12	Other revenue	$494,448		$494,448		$567,004	
13	**Total revenue**	$10,930,285		$10,758,170		$10,726,184	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	$ -	(1)	($0)	(1)	$30	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% [2]	Per Board Decision	Δ% (2)
Service Revenue Requirement	$10,930,285	$10,758,170	($0)	$10,726,154	($1)
Grossed-Up Revenue Deficiency/(Sufficiency)	$315,992	$143,877	($1)	($180,070)	($1)
Base Revenue Requirement (to be recovered from Distribution Rates)	$10,435,837	$10,263,723	($0)	$10,159,149	($1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$315,992	$143,877	($1)	($180,040)	($1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth andf trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process: Per Board Decision

	Customer Class	**Initial Application**			**Interrogatory Responses**			**Per Board Decision**		
	Input the name of each customer class.	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [(1)] Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [(1)] Annual	**Customer / Connections** Test Year average or mid-year	**kWh** Annual	**kW/kVA** [(1)] Annual
1	Residential	17,119	132,507,178	-	17,119	132,507,178	-	17,424	132,563,464	
2	General Service < 50 kW	2,018	48,252,843	-	2,018	48,252,843	-	2,018	49,510,682	
3	General Service > 50 to 999 kW	153	86,975,191	262,052	153	86,975,191	262,052	163	94,517,299	284,776
4	General Service > 1,000 to 4,999 kW	6	74,898,209	160,936	6	74,898,209	160,936	6	75,208,300	161,579
5	Large Use	1	96,934,403	168,201	1	96,934,403	168,201	1	95,899,264	166,404
6	Unmetered Scattered Load	130	517,597	-	130	517,597	-	130	517,597	
7	Sentinel Lighting	238	221,514	574	238	221,514	574	238	221,514	574
8	Street Lighting	6,070	1,985,669	5,449	6,070	1,985,669	5,449	6,070	1,985,669	5,449
9	Embedded Distributor	4	16,296,711	34,856	4	16,296,711	34,856	4	16,296,711	34,856
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Total		**458,589,315**	**632,069**		**458,589,315**	**632,069**		**466,720,499**	**653,638**

Notes:

[(1)] Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: ***Per Board Decision***

A) Allocated Costs

	Name of Customer Class [3]	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
	From Sheet 10. Load Forecast				
1	Residential	$ 5,636,524	62.03%	$ 7,291,396	67.98%
2	General Service < 50 kW	$ 1,142,520	12.57%	$ 1,322,874	12.33%
3	General Service > 50 to 999 kW	$ 862,571	9.49%	$ 912,766	8.51%
4	General Service > 1,000 to 4,999 kW	$ 526,241	5.79%	$ 288,532	2.69%
5	Large Use	$ 307,549	3.38%	$ 315,764	2.94%
6	Unmetered Scattered Load	$ 70,762	0.78%	$ 36,143	0.34%
7	Sentinel Lighting	$ 30,337	0.33%	$ 64,291	0.60%
8	Street Lighting	$ 344,523	3.79%	$ 338,837	3.16%
9	Embedded Distributor	$ 166,009	1.83%	$ 155,582	1.45%
10					
20					
	Total	$ 9,087,035	100.00%	**$ 10,726,185**	100.00%
			Service Revenue Requirement (from Sheet 9)	**$ 10,726,154.47**	

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 6,101,120	$ 5,994,881	$ 6,511,798	$ 434,045
2	General Service < 50 kW	$ 1,257,680	$ 1,235,780	$ 1,235,796	$ 60,269
3	General Service > 50 to 999 kW	$ 1,106,343	$ 1,087,078	$ 1,067,924	$ 27,395
4	General Service > 1,000 to 4,999 kW	$ 767,352	$ 753,990	$ 335,901	$ 10,337
5	Large Use	$ 340,364	$ 334,437	$ 334,442	$ 10,366
6	Unmetered Scattered Load	$ 64,102	$ 62,985	$ 42,231	$ 1,141
7	Sentinel Lighting	$ 24,961	$ 24,527	$ 59,178	$ 2,059
8	Street Lighting	$ 422,351	$ 414,997	$ 389,476	$ 17,128
9	Embedded Distributor	$ 254,948	$ 250,508	$ 182,433	$ 4,265
10					
20					
	Total	$ 10,339,221	$ 10,159,184	$ 10,159,180	$ 567,005

(4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.

(5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.

(6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.

(7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2012 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	107.00%	88.17%	95.26%	85 - 115
2	General Service < 50 kW	90.00%	97.97%	97.97%	80 - 120
3	General Service > 50 to 999 kW	80.00%	122.10%	120.00%	80 - 120
4	General Service > 1,000 to 4,999 kW	120.00%	264.90%	120.00%	80 - 120
5	Large Use	115.00%	109.20%	109.20%	85 - 115
6	Unmetered Scattered Load	80.00%	177.42%	120.00%	80 - 120
7	Sentinel Lighting	84.00%	41.35%	95.25%	80 - 120
8	Street Lighting	74.00%	127.53%	120.00%	80 - 120
9	Embedded Distributor	105.00%	163.75%	120.00%	80 - 120
10					
20					

(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

(9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".

(10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios (11)

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2018	2019	2020	
1	Residential	95.26%	95.26%	95.26%	85 - 115
2	General Service < 50 kW	97.97%	97.97%	97.97%	80 - 120
3	General Service > 50 to 999 kW	120.00%	120.00%	120.00%	80 - 120
4	General Service > 1,000 to 4,999 kW	120.00%	120.00%	120.00%	80 - 120
5	Large Use	109.20%	109.20%	109.20%	85 - 115
6	Unmetered Scattered Load	120.00%	120.00%	120.00%	80 - 120
7	Sentinel Lighting	95.25%	95.25%	95.25%	80 - 120
8	Street Lighting	120.00%	120.00%	120.00%	80 - 120
9	Embedded Distributor	120.00%	120.00%	120.00%	80 - 120
10					
11					
20					

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2018 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2019 and 2020 Price Cap IR models, as necessary. For 2019 and 2020, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	17,424
kWh	132,563,464

Proposed Residential Class Specific Revenue Requirement[1]	$ 6,511,797.88

Residential Base Rates on Current Tariff	
Monthly Fixed Charge ($)	$ 23.22
Distribution Volumetric Rate ($/kWh)	$ 0.0094

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	23.22	17,424	$ 4,855,023.36	79.58%
Variable	0.0094	132,563,464	$ 1,246,096.56	20.42%
TOTAL	-	-	$ 6,101,119.92	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years[2]	2

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	$ 5,181,824.19	24.78	$ 5,181,200.64
Variable	$ 1,329,973.68	0.01	$ 1,325,634.64
TOTAL	$ 6,511,797.88	-	$ 6,506,835.28

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	89.79%	$ 5,846,811.04	$ 27.96	$ 5,846,100.48
Variable	10.21%	$ 664,986.84	$ 0.0050	$ 662,817.32
TOTAL	-	$ 6,511,797.88	-	$ 6,508,917.80

Checks[3]	
Change in Fixed Rate	$ 3.18
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	($2,880.08)
	-0.04%

Notes:

1 The final residential class specific revenue requirement, excluding allocated Miscellaneous Revenues, as shown on Sheet 11. Cost Allocation, should be used (i.e. the revenue requirement after any proposed adjustments to R/C ratios).

2 The distributor should enter the number of years remaining before the transition to fully fixed rates is completed. A distributor transitioning to fully fixed rates over a four year period and began the transition in 2016 would input the number "3" into cell D40. A distributor transitioning over a five-year period would input the number "4". Where the change in the residential rate design will result in the fixed charge increasing by more than $4/year, a distributor may propose an additional transition year.

3 Change in fixed rate due to rate design policy should be less than $4. The difference between the proposed class revenue requirement and the revenue at calculated base rates should be minimal (i.e. should be reasonably considered as a rounding error)

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and voluemtric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process: *Per Board Decision*

	Customer and Load Forecast					Class Allocated Revenues (From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design)			Fixed / Variable Splits [2] (Percentage to be entered as a fraction between 0 and 1)		
	Customer Class (From sheet 10. Load Forecast)	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance [1] ($)
1	Residential	kWh	17,424	132,563,464	-	$ 6,511,798	$ 5,837,652	$ 674,146	89.65%	10.35%	
2	General Service < 50 kW	kWh	2,018	49,510,682	-	$ 1,235,796	$ 538,187	$ 697,609	43.55%	56.45%	
3	General Service > 50 to 999 kW	kW	163	94,517,299	284,776	$ 1,067,924	$ 241,766	$ 826,158	22.64%	77.36%	$ 25,157
4	General Service > 1,000 to 4,999 kW	kW	6	75,208,300	161,579	$ 335,901	$ 182,681	$ 153,221	37.07%	62.93%	$ 96,562
5	Large Use	kW	1	95,899,264	166,404	$ 334,442	$ 124,352	$ 210,090	26.14%	73.86%	$ 100,921
6	Unmetered Scattered Load	kWh	130	517,597	-	$ 42,231	$ 3,289	$ 38,942	7.79%	92.21%	
7	Sentinel Lighting	kWh	238	221,514	574	$ 59,178	$ 37,850	$ 21,328	63.96%	36.04%	
8	Street Lighting	kW	6,070	1,985,669	5,449	$ 389,476	$ 271,368	$ 118,108	69.68%	30.32%	
9	Embedded Distributor	kW	4	16,296,711	34,856	$ 182,433	$ 81,112	$ 101,322	44.46%	55.54%	
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Total Transformer Ownership Allowance $ 222,639

		Distribution Rates					Revenue Reconciliation		
		Monthly Service Charge		Volumetric Rate					
	Customer Class	Rate	No. of decimals	Rate		No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership
1	Residential	$27.92	2	$0.0051	/kWh	4	$ 5,837,736.96	$ 676,073.6662	$ 6,513,810.63
2	General Service < 50 kW	$22.22		$0.0141	/kWh		$ 538,148.97	$ 698,100.6118	$ 1,236,249.58
3	General Service > 50 to 999 kW	$123.60		$2.9894	/kW		$ 241,761.60	$ 851,309.2055	$ 1,067,913.81
4	General Service > 1,000 to 4,999 kW	$2,537.23		$1.5459	/kW		$ 182,680.56	$ 249,784.9716	$ 335,903.93
5	Large Use	$10,362.66		$1.8690	/kW		$ 124,351.92	$ 311,009.7931	$ 334,441.11
6	Unmetered Scattered Load	$2.11		$0.0752	/kWh		$ 3,284.37	$ 38,923.2657	$ 42,207.64
7	Sentinel Lighting	$13.28		$0.0963	/kWh		$ 37,856.36	$ 21,331.7911	$ 59,188.15
8	Street Lighting	$3.73		$21.6752	/kW		$ 271,695.34	$ 118,108.1648	$ 389,803.51
9	Embedded Distributor	$1,689.82		$2.9069	/kW		$ 81,111.36	$ 101,322.9064	$ 182,434.27
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Total Distribution Revenues	$	10,161,952.63
Base Revenue Requirement	$	10,159,149.47
Difference	$	2,803.16
% Difference		0.028%

Rates recover revenue requirement

Notes:

1 Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.

2 The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calcutated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2018 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

(1) Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

(2) Short description of change, issue, etc.

Summary of Proposed Changes

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference [1]	Item / Description [2]	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
		Original Application	$ 2,420,231	6.02%	$ 40,195,158	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,930,285	$ 494,448	$ 10,435,837	$ 315,992
1	change in gross fixed assets	Change in gross fixed assets due to updated continuity	$ 2,416,436	6.02%	$ 40,132,140	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,926,491	$ 494,448	$ 10,432,043	$ 311,380
		Change	-$ 3,794	0.00%	-$ 63,018	$ -	$ -	$ -	$ -	$ -	-$ 3,794	$ -	-$ 3,794	-$ 4,612
2	Change in accumulated amortizaiton	change due to updated fixed asset continuity	$ 2,438,639	6.02%	$ 40,500,874	$ 68,709,864	$ 5,153,240	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,948,693	$ 494,448	$ 10,454,245	$ 338,368
		Change	$ 22,202	0.00%	$ 368,734	$ -	$ -	$ -	$ -	$ -	$ 22,202	$ -	$ 22,202	$ 26,988
3	Change in commodity costs	Change due to implementation of FHP in Commodity rate	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,842,780	$ 198,681	$ 6,412,957	$ 10,852,239	$ 494,448	$ 10,357,791	$ 221,122
		Change	-$ 96,454	0.00%	-$ 1,601,909	-$ 21,358,791	-$ 1,601,909	$ -	$ -	$ -	-$ 96,454	$ -	-$ 96,454	-$ 117,246
4	Change in amortization expense	change due to updated fixed asset continuity	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 198,681	$ 6,412,957	$ 10,795,464	$ 494,448	$ 10,301,016	$ 164,347
		Change	$ -	0.00%	$ -	$ -	$ -	-$ 56,775	$ -	$ -	-$ 56,775	$ -	-$ 56,775	-$ 56,775
5	Change in Income taxes	all changes reflected in updated PILS model	$ 2,342,184	6.02%	$ 38,898,965	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 161,388	$ 6,412,957	$ 10,758,170	$ 494,448	$ 10,263,723	$ 143,877
		Change	$ -	0.00%	$ -	$ -	$ -	$ -	-$ 37,294	$ -	-$ 37,294	$ -	-$ 37,294	-$ 20,470
6	Change in Net Fixed Asset	Removal of generation assets and reduction of captial spend	$ 2,318,656	6.02%	$ 38,508,210	$ 47,351,073	$ 3,551,330	$ 1,786,005	$ 161,388	$ 6,412,957	$ 10,734,642	$ 494,448	$ 10,240,194	$ 115,277
		Change	-$ 23,528	0.00%	-$ 390,755	$ -	$ -	$ -	$ -	$ -	-$ 23,528	$ -	-$ 23,528	-$ 28,600
7	Change in OM&A	reduce OM&A by 40k and adjust other rev and O&M Affiliate movement	$ 2,318,803	6.02%	$ 38,510,652	$ 47,383,630	$ 3,553,772	$ 1,786,005	$ 161,388	$ 6,445,514	$ 10,830,727	$ 567,005	$ 10,263,722	$ 42,899
		Change	$ 147	0.00%	$ 2,442	$ 32,557	$ 2,442	$ -	$ -	$ 32,557	$ 96,085	$ 72,557	$ 23,528	-$ 72,378
8	Change in Load Forecast	Changes Cost of Power and Dist Rev at Current Rates	$ 2,299,862	6.02%	$ 38,196,076	$ 43,189,290	$ 3,239,197	$ 1,786,005	$ 161,388	$ 6,445,514	$ 10,715,848	$ 567,005	$ 10,148,843	-$ 199,500
		Change	-$ 18,941	0.00%	-$ 314,576	-$ 4,194,340	-$ 314,576	$ -	$ -	$ -	-$ 114,879	$ -	-$ 114,879	-$ 242,399
9	PILS excess interest sharing	remove 50% of excess interest from the pils calculation	$ 2,299,726	6.02%	$ 38,196,076	$ 43,189,290	$ 3,239,197	$ 1,786,005	$ 32,894	$ 6,445,514	$ 10,619,941	$ 567,005	$ 10,052,936	-$ 286,284
		Change	-$ 136	0.00%	$ -	$ -	$ -	$ -	-$ 128,494	$ -	-$ 95,907	$ -	-$ 95,907	-$ 86,784
10	Amortization Correcton	Correction for amortization and COP expense	$ 2,299,726	6.02%	$ 38,193,812	$ 43,159,099	$ 3,236,932	$ 1,892,385	$ 32,924	$ 6,445,514	$ 10,726,184	$ 567,005	$ 10,159,179	-$ 180,070
		Change	$ -	0.00%	-$ 2,264	-$ 30,191	-$ 2,264	$ 106,380	$ 30	$ -	$ 106,243	$ -	$ 106,243	$ 106,214
11														
		Change												
12														
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16														
		Change												

Appendix "C" – Fixed Asset Continuity Schedule

File Number:	EB-2017-0038
Exhibit:	2
Tab:	2
Schedule:	
Page:	
Date:	August 27th, 2018

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP
Year **2012**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 1,045,367	$ 40,096		$ 1,085,463	-$ 561,591	-$ 68,496		-$ 630,087	$ 455,376
CEC	1612	Land Rights (Formally known as Account 1906)	$ 37,600	$ 5,332		$ 42,932				$ -	$ 42,932
N/A	1805	Land	$ 103,344			$ 103,344				$ -	$ 103,344
47	1808	Buildings	$ 173,327	$ 22,624		$ 195,951	-$ 63,941	-$ 7,386		-$ 71,327	$ 124,624
13	1810	Leasehold Improvements				$ -				$ -	$ -
47	1815	Transformer Station Equipment >50 kV				$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 503,732	$ 155,957	-$ 55,000	$ 604,689	-$ 219,482	-$ 23,268	$ 55,000	-$ 187,750	$ 416,939
47	1825	Storage Battery Equipment				$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 5,481,315	$ 570,419		$ 6,051,734	-$ 2,197,726	-$ 228,717		-$ 2,426,443	$ 3,625,291
47	1835	Overhead Conductors & Devices	$ 10,519,285	$ 795,114		$ 11,314,399	-$ 6,904,827	-$ 435,629		-$ 7,340,456	$ 3,973,943
47	1840	Underground Conduit	$ 2,351,312	$ 335,860		$ 2,687,172	-$ 188,838	-$ 100,770		-$ 289,608	$ 2,397,565
47	1845	Underground Conductors & Devices	$ 5,236,041	$ 441,642		$ 5,677,683	-$ 587,364	-$ 218,274		-$ 805,638	$ 4,872,045
47	1850	Line Transformers	$ 6,601,894	$ 678,176		$ 7,280,070	-$ 948,498	-$ 277,639		-$ 1,226,137	$ 6,053,932
47	1855	Services (Overhead & Underground)	$ 3,323,674	$ 579,769		$ 3,903,443	-$ 1,274,113	-$ 144,542		-$ 1,418,656	$ 2,484,788
47	1860	Meters	$ 2,802,098	$143,580		$ 2,945,678	-$ 355,607	-$ 114,956		-$ 470,562	$ 2,475,116
47	1860	Meters (Smart Meters)				$ -				$ -	$ -
N/A	1905	Land				$ -				$ -	$ -
47	1908	Buildings & Fixtures				$ -				$ -	$ -
13	1910	Leasehold Improvements	$ 161,501	$ 25,956		$ 187,457	-$ 8,964	-$ 4,234		-$ 13,198	$ 174,259
8	1915	Office Furniture & Equipment (10 years)	$ 75,387	$ 10,976		$ 86,364	-$ 58,478	-$ 4,720		-$ 63,198	$ 23,165
8	1915	Office Furniture & Equipment (5 years)				$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ 97,941			$ 97,941	-$ 97,941			-$ 97,941	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 3,892			$ 3,892	-$ 3,892			-$ 3,892	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)		$ 45,925		$ 45,925		-$ 4,593		-$ 4,593	$ 41,332
10	1930	Transportation Equipment	$ 2,733,121	$ 104,692	-$ 165,985	$ 2,671,828	-$ 1,633,870	-$ 277,988	$ 165,985	-$ 1,745,873	$ 925,955
8	1935	Stores Equipment				$ -				$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 159,238	$ 16,560		$ 175,798	-$ 80,871	-$ 14,987		-$ 95,858	$ 79,940
8	1945	Measurement & Testing Equipment	$ 14,462			$ 14,462	-$ 2,035	-$ 1,426		-$ 3,461	$ 11,001
8	1950	Power Operated Equipment	$ 64,091			$ 64,091	-$ 5,768	-$ 6,429		-$ 12,197	$ 51,894
8	1955	Communications Equipment				$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)				$ -				$ -	$ -
8	1960	Miscellaneous Equipment				$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises				$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises				$ -				$ -	$ -
47	1980	System Supervisor Equipment		$ 213,965		$ 213,965		-$ 10,698		-$ 10,698	$ 203,267
47	1985	Miscellaneous Fixed Assets				$ -				$ -	$ -
47	1990	Other Tangible Property				$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 4,773,539	-$ 1,316,274		-$ 6,089,813	$ 647,119	$ 217,267		$ 864,386	-$ 5,225,427
47	2440	Deferred Revenue[5]									
						$ -				$ -	$ -
		Sub-Total	**$ 36,715,081**	**$ 2,870,369**	**-$ 220,985**	**$ 39,364,465**	**-$ 14,546,687**	**-$ 1,727,485**	**$ 220,985**	**-$ 16,053,187**	**$ 23,311,279**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 36,715,081**	**$ 2,870,369**	**-$ 220,985**	**$ 39,364,465**	**-$ 14,546,687**	**-$ 1,727,485**	**$ 220,985**	**-$ 16,053,187**	**$ 23,311,279**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,727,485**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,727,485

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as

depreciation expense, and disclose the amount separately.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP
Year 2013

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 1,085,463	$ 54,671		$ 1,140,133	-$ 630,087	-$ 107,454	$ -	-$ 737,541	$ 402,593
CEC	1612	Land Rights (Formally known as Account 1906)	$ 42,932	$ 947		$ 43,879	$ -	$ -	$ -	$ -	$ 43,879
N/A	1805	Land	$ 103,344	$ 695		$ 104,039	$ -	$ -	$ -	$ -	$ 104,039
47	1808	Buildings	$ 195,951	$ 24,917		$ 220,868	-$ 71,327	-$ 3,747	$ -	-$ 75,074	$ 145,794
13	1810	Leasehold Improvements	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 604,689	$ 12,875		$ 617,564	-$ 187,750	-$ 10,484	$ -	-$ 198,234	$ 419,329
47	1825	Storage Battery Equipment	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,051,734	$ 471,688		$ 6,523,423	-$ 2,426,443	-$ 118,542	$ -	-$ 2,544,985	$ 3,978,438
47	1835	Overhead Conductors & Devices	$ 11,314,399	$ 700,608		$ 12,015,007	-$ 7,340,456	-$ 194,412	$ 499,791	-$ 7,035,076	$ 4,979,931
47	1840	Underground Conduit	$ 2,687,172	$ 30,270		$ 2,717,442	-$ 289,608	-$ 65,746	$ -	-$ 355,354	$ 2,362,088
47	1845	Underground Conductors & Devices	$ 5,677,683	$ 344,473		$ 6,022,156	-$ 805,638	-$ 148,260	$ -	-$ 953,898	$ 5,068,258
47	1850	Line Transformers	$ 7,280,070	$ 604,928	-$ 110,118	$ 7,774,879	-$ 1,226,137	-$ 151,651	$ 110,118	-$ 1,267,670	$ 6,507,209
47	1855	Services (Overhead & Underground)	$ 3,903,443	$ 308,080		$ 4,211,523	-$ 1,418,656	-$ 67,625	$ -	-$ 1,486,280	$ 2,725,243
47	1860	Meters	$ 2,945,678	$ 237,156	-$ 1,313,442	$ 1,869,392	-$ 470,562	-$ 727,871		-$ 1,198,433	$ 670,959
47	1860	Meters (Smart Meters)	$ -	$ 2,887,735		$ 2,887,735	$ -	$ -	$ -	$ -	$ 2,887,735
N/A	1905	Land	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -	$ -	$ -	$ -	$ -	$ -
13	1910	Leasehold Improvements	$ 187,457	$ 53,273		$ 240,730	-$ 13,198	-$ 3,893	$ -	-$ 17,091	$ 223,639
8	1915	Office Furniture & Equipment (10 years)	$ 86,364	$ 3,059		$ 89,423	-$ 63,198	-$ 5,093	$ -	-$ 68,291	$ 21,131
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -	$ -	$ -	$ -
10	1920	Computer Equipment - Hardware	$ 97,941			$ 97,941	-$ 97,941	$ -	$ -	-$ 97,941	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 3,892			$ 3,892	-$ 3,892	$ -	$ -	-$ 3,892	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 45,925	$ 57,214		$ 103,139	-$ 4,593	-$ 14,850	$ -	-$ 19,443	$ 83,696
10	1930	Transportation Equipment	$ 2,671,828	$ 386,632	-$ 46,600	$ 3,011,860	-$ 1,745,873	-$ 260,859	$ 46,600	-$ 1,960,132	$ 1,051,728
8	1935	Stores Equipment	$ -			$ -	$ -	$ -	$ -	$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 175,798	$ 16,442		$ 192,239	-$ 95,858	-$ 21,830	$ -	-$ 117,688	$ 74,551
8	1945	Measurement & Testing Equipment	$ 14,462			$ 14,462	-$ 3,461	-$ 1,808	$ -	-$ 5,269	$ 9,193
8	1950	Power Operated Equipment	$ 64,091			$ 64,091	-$ 12,197	-$ 8,012	$ -	-$ 20,209	$ 43,882
8	1955	Communications Equipment	$ -			$ -	$ -	$ -	$ -	$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -	$ -	$ -	$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1980	System Supervisor Equipment	$ 213,965	$ 42,216		$ 256,181	-$ 10,698	-$ 47,015	$ -	-$ 57,713	$ 198,468
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -	$ -	$ -	$ -	$ -
47	1995	Contributions & Grants	-$ 6,089,813	-$ 700,622		-$ 6,790,435	$ 864,386	$ 106,624	$ -	$ 971,011	-$ 5,819,425
47	2440	Deferred Revenue[5]					$ -	$ -	$ -	$ -	
						$ -	$ -	$ -	$ -	$ -	$ -
		Sub-Total	**$ 39,364,465**	**$ 5,537,256**	**-$ 1,470,160**	**$ 43,431,562**	**-$ 16,053,187**	**-$ 1,852,527**	**$ 656,509**	**-$ 17,249,205**	**$ 26,182,357**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 39,364,465**	**$ 5,537,256**	**-$ 1,470,160**	**$ 43,431,562**	**-$ 16,053,187**	**-$ 1,852,527**	**$ 656,509**	**-$ 17,249,205**	**$ 26,182,357**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,852,527**			

$ -

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,435,333

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP Revised
Year 2013

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 1,085,463	$ 54,671		$ 1,140,133	-$ 630,087	-$ 107,454		-$ 737,541	$ 402,593
CEC	1612	Land Rights (Formally known as Account 1906)	$ 42,932	$ 947		$ 43,879	$ -			$ -	$ 43,879
N/A	1805	Land	$ 103,344	$ 695		$ 104,039	$ -			$ -	$ 104,039
47	1808	Buildings	$ 195,951	$ 24,917		$ 220,868	-$ 71,327	-$ 3,747		-$ 75,074	$ 145,794
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 604,689	$ 12,875		$ 617,564	-$ 187,750	-$ 10,484		-$ 198,234	$ 419,329
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,051,734	$ 471,688		$ 6,523,423	-$ 2,426,443	-$ 118,542		-$ 2,544,985	$ 3,978,438
47	1835	Overhead Conductors & Devices	$ 11,314,399	$ 700,608		$ 12,015,007	-$ 7,340,456	-$ 194,412	$ 499,791	-$ 7,035,076	$ 4,979,931
47	1840	Underground Conduit	$ 2,687,172	$ 30,270		$ 2,717,442	-$ 289,608	-$ 65,746		-$ 355,354	$ 2,362,088
47	1845	Underground Conductors & Devices	$ 5,677,683	$ 344,473		$ 6,022,156	-$ 805,638	-$ 148,260		-$ 953,898	$ 5,068,258
47	1850	Line Transformers	$ 7,280,070	$ 604,928	-$ 110,118	$ 7,774,879	-$ 1,226,137	-$ 151,651	$ 110,118	-$ 1,267,670	$ 6,507,209
47	1855	Services (Overhead & Underground)	$ 3,903,443	$ 308,080		$ 4,211,523	-$ 1,418,656	-$ 67,625		-$ 1,486,280	$ 2,725,243
47	1860	Meters	$ 2,945,678	$ 237,156	-$ 1,313,442	$ 1,869,392	-$ 470,562	-$ 487,226		-$ 957,788	$ 911,604
47	1860	Meters (Smart Meters)	$ -	$ 2,887,735		$ 2,887,735	$ -	-$ 240,645		-$ 240,645	$ 2,647,090
N/A	1905	Land	$ -			$ -	$ -			$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -	$ -			$ -	$ -
13	1910	Leasehold Improvements	$ 187,457	$ 53,273		$ 240,730	-$ 13,198	-$ 3,893		-$ 17,091	$ 223,639
8	1915	Office Furniture & Equipment (10 years)	$ 86,364	$ 3,059		$ 89,423	-$ 63,198	-$ 5,093		-$ 68,291	$ 21,131
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 97,941			$ 97,941	-$ 97,941			-$ 97,941	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 3,892			$ 3,892	-$ 3,892			-$ 3,892	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 45,925	$ 57,214		$ 103,139	-$ 4,593	-$ 14,850		-$ 19,443	$ 83,696
10	1930	Transportation Equipment	$ 2,671,828	$ 386,632	-$ 46,600	$ 3,011,860	-$ 1,745,873	-$ 260,859	$ 46,600	-$ 1,960,132	$ 1,051,728
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 175,798	$ 16,442		$ 192,239	-$ 95,858	-$ 21,830		-$ 117,688	$ 74,551
8	1945	Measurement & Testing Equipment	$ 14,462			$ 14,462	-$ 3,461	-$ 1,808		-$ 5,269	$ 9,193
8	1950	Power Operated Equipment	$ 64,091			$ 64,091	-$ 12,197	-$ 8,012		-$ 20,209	$ 43,882
8	1955	Communications Equipment	$ -			$ -	$ -			$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 213,965	$ 42,216		$ 256,181	-$ 10,698	-$ 47,015		-$ 57,713	$ 198,468
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 6,089,813	-$ 700,622		-$ 6,790,435	$ 864,386	$ 106,624		$ 971,011	-$ 5,819,425
47	2440	Deferred Revenue[5]	$ -			$ -	$ -			$ -	$ -
			$ -			$ -	$ -			$ -	$ -
		Sub-Total	**$ 39,364,465**	**$ 5,537,256**	**-$ 1,470,160**	**$ 43,431,562**	**-$ 16,053,187**	**-$ 1,852,527**	**$ 656,509**	**-$ 17,249,205**	**$ 26,182,357**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 39,364,465**	**$ 5,537,256**	**-$ 1,470,160**	**$ 43,431,562**	**-$ 16,053,187**	**-$ 1,852,527**	**$ 656,509**	**-$ 17,249,205**	**$ 26,182,357**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,435,333**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,435,333

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard CGAAP Revised
Year 2014

Cost	Accumulated Depreciation

CCA Class [2]	OEB Account [3]	Description [3]	Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Opening Balance	Additions	Disposals [6]	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 1,140,133	$ 137,557	$ -	$ 1,277,690	-$ 737,541	-$ 107,619		-$ 845,160	$ 432,531
CEC	1612	Land Rights (Formally known as Account 1906)	$ 43,879	$ -	$ -	$ 43,879	$ -			$ -	$ 43,879
N/A	1805	Land	$ 104,039	$ -	$ -	$ 104,039	$ -			$ -	$ 104,039
47	1808	Buildings	$ 220,868	$ 4,014	$ -	$ 224,882	-$ 75,074	-$ 3,989		-$ 79,063	$ 145,819
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 617,564	$ -	$ -	$ 617,564	-$ 198,234	-$ 10,591		-$ 208,825	$ 408,738
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,523,423	$ 1,232,100	-$ 44,396	$ 7,711,127	-$ 2,544,985	-$ 142,789	$ 41,616	-$ 2,646,158	$ 5,064,968
47	1835	Overhead Conductors & Devices	$ 12,015,007	$ 1,338,932	-$ 1,899	$ 13,352,040	-$ 7,035,076	-$ 211,408	$ 1,899	-$ 7,244,585	$ 6,107,455
47	1840	Underground Conduit	$ 2,717,442	$ 45,672	$ -	$ 2,763,114	-$ 355,354	-$ 66,590		-$ 421,944	$ 2,341,170
47	1845	Underground Conductors & Devices	$ 6,022,156	$ 698,300	-$ 1,122	$ 6,719,334	-$ 953,898	-$ 159,846	$ 1,122	-$ 1,112,622	$ 5,606,712
47	1850	Line Transformers	$ 7,774,879	$ 552,591	-$ 69,006	$ 8,258,464	-$ 1,267,670	-$ 161,023	$ 69,006	-$ 1,359,687	$ 6,898,777
47	1855	Services (Overhead & Underground)	$ 4,211,523	$ 523,811	$ -	$ 4,735,334	-$ 1,486,280	-$ 74,557		-$ 1,560,837	$ 3,174,497
47	1860	Meters	$ 1,869,392	$ 134,232	$ -	$ 2,003,624	-$ 957,788	-$ 318,105		-$ 1,275,893	$ 727,731
47	1860	Meters (Smart Meters)	$ 2,887,735		-$ 23,020	$ 2,864,715	-$ 240,645		$ 8,153	-$ 232,492	$ 2,632,223
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -			$ -	$ -
13	1910	Leasehold Improvements	$ 240,730	$ 47,056	$ -	$ 287,786	-$ 17,091	-$ 4,805		-$ 21,896	$ 265,890
8	1915	Office Furniture & Equipment (10 years)	$ 89,423	$ 2,395	$ -	$ 91,818	-$ 68,291	-$ 2,424		-$ 70,715	$ 21,102
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 97,941	$ -	$ -	$ 97,941	-$ 97,941			-$ 97,941	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 3,892	$ -	$ -	$ 3,892	-$ 3,892			-$ 3,892	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 103,139	$ 34,018	$ -	$ 137,157	-$ 19,443	-$ 24,029		-$ 43,473	$ 93,685
10	1930	Transportation Equipment	$ 3,011,860	$ 137,334	-$ 42,443	$ 3,106,751	-$ 1,960,132	-$ 216,635	$ 28,306	-$ 2,148,461	$ 958,290
8	1935	Stores Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 192,239	$ 23,803	$ -	$ 216,043	-$ 117,688	-$ 21,336		-$ 139,024	$ 77,019
8	1945	Measurement & Testing Equipment	$ 14,462	$ -	$ -	$ 14,462	-$ 5,269	-$ 1,808		-$ 7,077	$ 7,385
8	1950	Power Operated Equipment	$ 64,091	$ -	$ -	$ 64,091	-$ 20,209	-$ 8,011		-$ 28,220	$ 35,871
8	1955	Communications Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 256,181	$ 3,856	$ -	$ 260,037	-$ 57,713	-$ 51,622		-$ 109,335	$ 150,702
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 6,790,435	-$ 810,946	$ -	-$ 7,601,381	$ 971,011	$ 119,932		$ 1,090,943	-$ 6,510,439
47	2440	Deferred Revenue[5]	$ -			$ -	$ -			$ -	
						$ -				$ -	$ -
		Sub-Total	**$ 43,431,562**	**$ 4,104,726**	**-$ 181,886**	**$ 47,354,402**	**-$ 17,249,205**	**-$ 1,467,255**	**$ 150,102**	**-$ 18,566,359**	**$ 28,788,043**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 43,431,562**	**$ 4,104,726**	**-$ 181,886**	**$ 47,354,402**	**-$ 17,249,205**	**-$ 1,467,255**	**$ 150,102**	**-$ 18,566,359**	**$ 28,788,043**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 2,130,272**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 2,130,272

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2014

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Additions [4]	Disposals [6]	Closing Balance	Accumulated Depreciation: Opening Balance	Additions	Disposals [6]	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 1,140,133	$ 137,557	$ -	$ 1,277,690	-$ 737,541	-$ 107,619		-$ 845,160	$ 432,531
CEC	1612	Land Rights (Formally known as Account 1906)	$ 43,879	$ -	$ -	$ 43,879	$ -			$ -	$ 43,879
N/A	1805	Land	$ 104,039	$ -	$ -	$ 104,039	$ -			$ -	$ 104,039
47	1808	Buildings	$ 220,868	$ 4,014	$ -	$ 224,882	-$ 75,074	-$ 3,989		-$ 79,063	$ 145,819
13	1810	Leasehold Improvements	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 617,564	$ -	$ -	$ 617,564	-$ 198,234	-$ 10,591		-$ 208,825	$ 408,738
47	1825	Storage Battery Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,523,423	$ 1,232,100	-$ 44,396	$ 7,711,127	-$ 2,544,985	-$ 142,789	$ 41,616	-$ 2,646,158	$ 5,064,968

47	1835	Overhead Conductors & Devices	$ 12,015,007	$ 1,149,937	-$ 1,899	$ 13,163,045	-$ 7,035,076	-$ 211,408	$ 1,899	-$ 7,244,585	$ 5,918,460
47	1840	Underground Conduit	$ 2,717,442	$ 45,672	$ -	$ 2,763,114	-$ 355,354	-$ 66,590		-$ 421,944	$ 2,341,170
47	1845	Underground Conductors & Devices	$ 6,022,156	$ 698,300	-$ 1,122	$ 6,719,334	-$ 953,898	-$ 159,846	$ 1,122	-$ 1,112,622	$ 5,606,712
47	1850	Line Transformers	$ 7,774,879	$ 552,591	-$ 69,006	$ 8,258,464	-$ 1,267,670	-$ 161,023	$ 69,006	-$ 1,359,687	$ 6,898,777
47	1855	Services (Overhead & Underground)	$ 4,211,523	$ 523,811	$ -	$ 4,735,334	-$ 1,486,280	-$ 74,557		-$ 1,560,837	$ 3,174,497
47	1860	Meters	$ 1,869,392	$ 134,232	$ -	$ 2,003,624	-$ 957,788	-$ 318,105		-$ 1,275,893	$ 727,731
47	1860	Meters (Smart Meters)	$ 2,887,735		-$ 23,020	$ 2,864,715	-$ 240,645		$ 8,153	-$ 232,492	$ 2,632,223
N/A	1905	Land	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1908	Buildings & Fixtures	$ -	$ -	$ -	$ -	$ -			$ -	$ -
13	1910	Leasehold Improvements	$ 240,730	$ 47,056	$ -	$ 287,786	-$ 17,091	-$ 4,805		-$ 21,896	$ 265,890
8	1915	Office Furniture & Equipment (10 years)	$ 89,423	$ 2,395	$ -	$ 91,818	-$ 68,291	-$ 2,424		-$ 70,715	$ 21,102
8	1915	Office Furniture & Equipment (5 years)	$ -	$ -	$ -	$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ 97,941	$ -	$ -	$ 97,941	-$ 97,941			-$ 97,941	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 3,892	$ -	$ -	$ 3,892	-$ 3,892			-$ 3,892	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 103,139	$ 34,018	$ -	$ 137,157	-$ 19,443	-$ 24,029		-$ 43,473	$ 93,685
10	1930	Transportation Equipment	$ 3,011,860	$ 137,334	-$ 42,443	$ 3,106,751	-$ 1,960,132	-$ 216,635	$ 28,306	-$ 2,148,461	$ 958,290
8	1935	Stores Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 192,239	$ 212,798	$ -	$ 405,038	-$ 117,688	-$ 21,336		-$ 139,024	$ 266,014
8	1945	Measurement & Testing Equipment	$ 14,462	$ -	$ -	$ 14,462	-$ 5,269	-$ 1,808		-$ 7,077	$ 7,385
8	1950	Power Operated Equipment	$ 64,091	$ -	$ -	$ 64,091	-$ 20,209	-$ 8,011		-$ 28,220	$ 35,871
8	1955	Communications Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -	$ -	$ -	$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 256,181	$ 3,856	$ -	$ 260,037	-$ 57,713	-$ 51,622		-$ 109,335	$ 150,702
47	1985	Miscellaneous Fixed Assets	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -	$ -	$ -	$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 6,790,435	-$ 810,942		-$ 7,601,377	$ 971,011	$ 119,932		$ 1,090,943	-$ 6,510,435
47	2440	Deferred Revenue[5]	$ -			$ -	$ -			$ -	$ -
			$ -			$ -				$ -	$ -
		Sub-Total	**$ 43,431,562**	**$ 4,104,730**	**-$ 181,886**	**$ 47,354,406**	**-$ 17,249,205**	**-$ 1,467,255**	**$ 150,102**	**-$ 18,566,359**	**$ 28,788,047**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets *(input as negative)*				$ -				$ -	$ -
		Total PP&E	**$ 43,431,562**	**$ 4,104,730**	**-$ 181,886**	**$ 47,354,406**	**-$ 17,249,205**	**-$ 1,467,255**	**$ 150,102**	**-$ 18,566,359**	**$ 28,788,047**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,467,255**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,467,255

Notes:

1. Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2. The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3. The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4. The additions in column (E) must not include construction work in progress (CWIP).

5. Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6. The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2015**

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 432,531	$ 168,361		$ 600,891		-$ 123,587		-$ 123,587	$ 477,305
CEC	1612	Land Rights (Formally known as Account 1906)	$ 43,879	$ -		$ 43,879				$ -	$ 43,879
N/A	1805	Land	$ 104,039	$ -		$ 104,039				$ -	$ 104,039
47	1808	Buildings	$ 145,819	$ 28,387		$ 174,207		-$ 4,259		-$ 4,259	$ 169,948
13	1810	Leasehold Improvements	$ -			$ -				$ -	$ -

47	1815	Transformer Station Equipment >50 kV	$ -			$ -				$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 408,738	$ 0	-$ 51,366	$ 357,372		-$ 9,728	$ 16,728	$ 7,000	$ 364,372
47	1825	Storage Battery Equipment	$ -			$ -				$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 5,064,968	$ 706,809	-$ 28,190	$ 5,743,588		-$ 160,727	$ 62,829	-$ 97,898	$ 5,645,689
47	1835	Overhead Conductors & Devices	$ 6,107,455	$ 983,489	-$ 9,685	$ 7,081,259		-$ 230,568	$ 9,685	-$ 220,883	$ 6,860,376
47	1840	Underground Conduit	$ 2,341,170	$ 113,924		$ 2,455,094		-$ 68,363		-$ 68,363	$ 2,386,731
47	1845	Underground Conductors & Devices	$ 5,606,712	$ 298,197		$ 5,904,909		-$ 170,886		-$ 170,886	$ 5,734,023
47	1850	Line Transformers	$ 6,898,777	$ 725,235	-$ 85,500	$ 7,538,512		-$ 213,390	$ 85,500	-$ 127,890	$ 7,410,622
47	1855	Services (Overhead & Underground)	$ 3,174,497	$ 605,660		$ 3,780,157		-$ 83,969		-$ 83,969	$ 3,696,188
47	1860	Meters	$ 727,731	$ 353,471	-$ 3,810	$ 1,077,392		-$ 90,107	$ 3,810	-$ 86,297	$ 991,095
47	1860	Meters (Smart Meters)	$ 2,632,223		-$ 84,825	$ 2,547,398		- 231,658	$ 42,413	-$ 189,245	$ 2,358,153
N/A	1905	Land	$ -			$ -				$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -				$ -	$ -
13	1910	Leasehold Improvements	$ 265,890	$ 127,047		$ 392,937		-$ 6,387		-$ 6,387	$ 386,550
8	1915	Office Furniture & Equipment (10 years)	$ 21,102	$ 5,892		$ 26,994		-$ 4,139		-$ 4,139	$ 22,855
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -				$ -	$ -
10	1920	Computer Equipment - Hardware	$ -			$ -				$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -				$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 93,685	$ 11,372		$ 105,057		-$ 28,568		-$ 28,568	$ 76,488
10	1930	Transportation Equipment	$ 958,290	$ 312,873	-$ 225,627	$ 1,045,536		-$ 155,910	$ 168,704	$ 12,794	$ 1,058,330
8	1935	Stores Equipment	$ -			$ -				$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 77,019	$ 12,251		$ 89,269		-$ 16,109		-$ 16,109	$ 73,160
8	1945	Measurement & Testing Equipment	$ 7,385	$ 16,620		$ 24,005		-$ 2,847		-$ 2,847	$ 21,159
8	1950	Power Operated Equipment	$ 35,871	$ 158,995		$ 194,866		-$ 41,418		-$ 41,418	$ 153,448
8	1955	Communications Equipment	$ -			$ -				$ -	$ -
8	1955	Communication Equipment (Smart Meters)	$ -			$ -				$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -				$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -				$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -				$ -	$ -
47	1980	System Supervisor Equipment	$ 150,702	$ 64,232		$ 214,934		-$ 58,431		-$ 58,431	$ 156,504
47	1985	Miscellaneous Fixed Assets	$ -			$ -				$ -	$ -
47	1990	Other Tangible Property	$ -			$ -				$ -	$ -
47	1995	Contributions & Grants	-$ 6,510,439			-$ 6,510,439		$ 113,174		$ 113,174	-$ 6,397,265
47	2440	Deferred Revenue[5]	$ -	-$ 667,719		-$ 667,719		$ 19,080		$ 19,080	-$ 648,639
			$ -			$ -				$ -	$ -
		Sub-Total	**$ 28,788,043**	**$ 4,025,096**	**-$ 489,003**	**$ 32,324,137**	**$ -**	**-$ 1,568,796**	**$ 389,668**	**-$ 1,179,128**	**$ 31,145,009**
		Less Socialized Renewable Energy Generation Investments (input as negative)				$ -				$ -	$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 28,788,043**	**$ 4,025,096**	**-$ 489,003**	**$ 32,324,137**	**$ -**	**-$ 1,568,796**	**$ 389,668**	**-$ 1,179,128**	**$ 31,145,009**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]						$ 20,829			
		Total						**-$ 1,547,967**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*
Transportation
Stores Equipment
Net Depreciation -$ 1,547,967

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year **2016**

			Cost					Accumulated Depreciation				
CCA Class [2]	**OEB Account [3]**	**Description [3]**	**Opening Balance**	**Additions [4]**	**Disposals [6]**	**Closing Balance**		**Opening Balance**	**Additions**	**Disposals [6]**	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 600,891	$ 27,000		$ 627,892		-$ 123,587	-$ 139,054		-$ 262,641	$ 365,251

CEC	1612	Land Rights (Formally known as Account 1906)	$ 43,879	$ 1,800		$ 45,679	$ -			$ -	$ 45,679
	1655	Solar Generation		$ 163,929		$ 163,929				$ -	$ 163,929
N/A	1805	Land	$ 104,039	$ 74,505		$ 178,544	$ -			$ -	$ 178,544
47	1808	Buildings	$ 174,207	$ 3,194		$ 177,400	-$ 4,259	-$ 4,522		-$ 8,780	$ 168,620
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 357,372			$ 357,372	$ 7,000	-$ 9,728		-$ 2,728	$ 354,644
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 5,743,588	$ 548,837	-$ 77,577	$ 6,214,847	-$ 97,898	-$ 173,283	$ 77,577	-$ 193,604	$ 6,021,243
47	1835	Overhead Conductors & Devices	$ 7,081,259	$ 887,131	-$ 340,364	$ 7,628,025	-$ 220,883	-$ 246,157	$ 340,364	-$ 126,676	$ 7,501,349
47	1840	Underground Conduit	$ 2,455,094	$ 221,003		$ 2,676,097	-$ 68,363	-$ 72,085		-$ 140,448	$ 2,535,649
47	1845	Underground Conductors & Devices	$ 5,904,909	$ 659,042	-$ 256,441	$ 6,307,509	-$ 170,886	-$ 181,522	$ 256,441	-$ 95,967	$ 6,211,543
47	1850	Line Transformers	$ 7,538,512	$ 535,551	-$ 187,548	$ 7,886,515	-$ 127,890	-$ 229,149	$ 187,548	-$ 169,491	$ 7,717,024
47	1855	Services (Overhead & Underground)	$ 3,780,157	$ 591,581		$ 4,371,737	-$ 83,969	-$ 93,946		-$ 177,915	$ 4,193,822
47	1860	Meters	$ 1,077,392	$ 246,046		$ 1,323,438	-$ 86,297	-$ 109,376		-$ 195,673	$ 1,127,765
47	1860	Meters (Smart Meters)	$ 2,547,398			$ 2,547,398	-$ 189,245	-$ 231,658		-$ 420,903	$ 2,126,495
N/A	1905	Land	$ -			$ -	$ -			$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -	$ -			$ -	$ -
13	1910	Leasehold Improvements	$ 392,937	$ 41,813		$ 434,750	-$ 6,387	-$ 7,923		-$ 14,310	$ 420,440
8	1915	Office Furniture & Equipment (10 years)	$ 26,994			$ 26,994	-$ 4,139	-$ 4,111		-$ 8,250	$ 18,744
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 105,057	$ 22,003		$ 127,060	-$ 28,568	-$ 31,906		-$ 60,474	$ 66,585
10	1930	Transportation Equipment	$ 1,045,536	$ 346,258	-$ 487,093	$ 904,702	$ 12,794	-$ 192,984	$ 487,093	$ 306,903	$ 1,211,605
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 89,269	$ 15,489		$ 104,759	-$ 16,109	-$ 16,743		-$ 32,852	$ 71,907
8	1945	Measurement & Testing Equipment	$ 24,005			$ 24,005	-$ 2,847	-$ 3,885		-$ 6,732	$ 17,273
8	1950	Power Operated Equipment	$ 194,866	$ 1,574		$ 196,440	-$ 41,418	-$ 27,665		-$ 69,083	$ 127,357
8	1955	Communications Equipment	$ -	$ 31,915		$ 31,915	$ -	-$ 3,192		-$ 3,192	$ 28,724
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 214,934	$ 188,030		$ 402,965	-$ 58,431	-$ 83,657		-$ 142,087	$ 260,877
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 6,510,439			-$ 6,510,439	$ 113,174	$ 113,286		$ 226,460	-$ 6,283,979
47	2440	Deferred Revenue[5]	-$ 667,719	-$ 485,626		-$ 1,153,345	$ 19,080	$ 35,393		$ 54,473	-$ 1,098,872
			$ -			$ -	$ -			$ -	$ -
		Sub-Total	**$ 32,324,137**	**$ 4,121,075**	**-$ 1,349,023**	**$ 35,096,189**	**-$ 1,179,128**	**-$ 1,713,864**	**$ 1,349,023**	**-$ 1,543,970**	**$ 33,552,219**
		Less Socialized Renewable Energy Generation Investments **(input as negative)**								$ -	
		Less Other Non Rate-Regulated Utility Assets ***(input as negative)***				$ -				$ -	$ -
		Total PP&E	**$ 32,324,137**	**$ 4,121,075**	**-$ 1,349,023**	**$ 35,096,189**	**-$ 1,179,128**	**-$ 1,713,864**	**$ 1,349,023**	**-$ 1,543,970**	**$ 33,552,219**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,713,864**			

10		Transportation
8		Stores Equipment

$ -

Less: *Fully Allocated Depreciation*	
Transportation	
Stores Equipment	
Net Depreciation	-$ 1,713,864

$ -

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS

Year 2017

			Cost				Accumulated Depreciation				
CCA Class [2]	**OEB Account** [3]	**Description** [3]	**Opening Balance**	**Additions** [4]	**Disposals** [6]	**Closing Balance**	**Opening Balance**	**Additions**	**Disposals** [6]	**Closing Balance**	**Net Book Value**
12	1611	Computer Software (Formally known as Account 1925)	$ 627,892	$ 36,904		$ 664,796	-$ 262,641	-$ 87,797.00		-$ 350,438	$ 314,358
CEC	1612	Land Rights (Formally known as Account 1906)	$ 45,679			$ 45,679	$ -	$ -		$ -	$ 45,679
	1655	Solar Generation				$ -	$ -			$ -	$ -
N/A	1805	Land	$ 178,544		-$ 75,000	$ 103,544	$ -	$ -		$ -	$ 103,544
47	1808	Buildings	$ 177,400	$ 825,593		$ 1,002,993	-$ 8,780	-$ 11,428		-$ 20,208	$ 982,785
13	1810	Leasehold Improvements	$ -			$ -	$ -	$ -		$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -	$ -		$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 357,372			$ 357,372	-$ 2,728	-$ 9,728		-$ 12,455	$ 344,917
47	1825	Storage Battery Equipment	$ -			$ -	$ -	$ -		$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,214,847	$ 369,794.00	-$ 13,790	$ 6,570,851	-$ 193,604	-$ 180,918	$ 13,790	-$ 360,732	$ 6,210,119
47	1835	Overhead Conductors & Devices	$ 7,628,025	$ 576,537.00	$ -	$ 8,204,562	-$ 126,676	-$ 252,681	$ 86,402	-$ 292,955	$ 7,911,607
47	1840	Underground Conduit	$ 2,676,097	$ 33,204.00		$ 2,709,301	-$ 140,448	-$ 74,909		-$ 215,357	$ 2,493,944
47	1845	Underground Conductors & Devices	$ 6,307,509	$ 445,746.00	-$ 40,799	$ 6,712,456	-$ 95,967	-$ 186,471	$ 40,799	-$ 241,639	$ 6,470,818
47	1850	Line Transformers	$ 7,886,515	$ 407,574.00	$ 49,169	$ 8,343,258	-$ 169,491	-$ 236,250	-$ 135,571	-$ 541,312	$ 7,801,946
47	1855	Services (Overhead & Underground)	$ 4,371,737	$ 451,417		$ 4,823,154	-$ 177,915	-$ 102,638		-$ 280,553	$ 4,542,601
47	1860	Meters	$ 1,323,438	$ 390,221	-$ 46,500	$ 1,667,159	-$ 195,673	-$ 130,201	$ 28,830	-$ 297,044	$ 1,370,115
47	1860	Meters (Smart Meters)	$ 2,547,398			$ 2,547,398	-$ 420,903	-$ 231,658		-$ 652,561	$ 1,894,837
N/A	1905	Land	$ -			$ -	$ -	$ -		$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -	$ -	$ -		$ -	$ -
13	1910	Leasehold Improvements	$ 434,750	$ 34,132	-$ 28,675	$ 440,207	-$ 14,310	-$ 8,613	$ 1,436	-$ 21,487	$ 418,720
8	1915	Office Furniture & Equipment (10 years)	$ 26,994	$ 750		$ 27,744	-$ 8,250	-$ 4,084		-$ 12,334	$ 15,410
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -	$ -		$ -	$ -
10	1920	Computer Equipment - Hardware	$ -			$ -	$ -	$ -		$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -	$ -		$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 127,060	$ 11,824		$ 138,884	-$ 60,474	-$ 30,696		-$ 91,170	$ 47,713
10	1930	Transportation Equipment	$ 904,702	$ 523,408	-$ 19,029	$ 1,409,081	$ 306,903	-$ 220,065	-$ 355,502	-$ 268,664	$ 1,140,417
8	1935	Stores Equipment	$ -			$ -	$ -	$ -		$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 104,759	$ 15,751	-$ 102,098	$ 18,412	-$ 32,852	-$ 18,882	$ 102,098	$ 50,364	$ 68,776
8	1945	Measurement & Testing Equipment	$ 24,005			$ 24,005	-$ 6,732	-$ 3,885		-$ 10,617	$ 13,388
8	1950	Power Operated Equipment	$ 196,440			$ 196,440	-$ 69,083	-$ 85,691		-$ 154,774	$ 41,666
8	1955	Communications Equipment	$ 31,915	$ 23,482		$ 55,397	-$ 3,192	-$ 8,731		-$ 11,923	$ 43,475
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -	$ -		$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -	$ -		$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -	$ -		$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -	$ -		$ -	$ -
47	1980	System Supervisor Equipment	$ 402,965	$ 55,759	-$ 213,965	$ 244,759	-$ 142,087	-$ 97,338	$ 213,965	-$ 25,460	$ 219,298
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -	$ -		$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -	$ -		$ -	$ -
47	1995	Contributions & Grants	-$ 6,510,439			-$ 6,510,439	$ 226,460	$ 113,286		$ 339,746	-$ 6,170,693
47	2440	Deferred Revenue[5]	-$ 1,153,345	-$ 892,192		-$ 2,045,537	$ 54,473	$ 40,060		$ 94,533	-$ 1,951,004
						$ -				$ -	$ -
		Sub-Total	**$ 34,932,260**	**$ 3,309,904**	**-$ 490,687**	**$ 37,751,477**	**-$ 1,543,970**	**-$ 1,829,318**	**-$ 3,753**	**-$ 3,377,040**	**$ 34,374,437**
		Less Socialized Renewable Energy Generation Investments (input as negative)									
		Less Other Non Rate-Regulated Utility Assets *(input as negative)*				$ -				$ -	$ -
		Total PP&E	**$ 34,932,260**	**$ 3,309,904**	**-$ 490,687**	**$ 37,751,477**	**-$ 1,543,970**	**-$ 1,829,318**	**-$ 3,753**	**-$ 3,377,040**	**$ 34,374,437**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,829,318**			

10		Transportation
8		Stores Equipment

Less: *Fully Allocated Depreciation*

Transportation	
Stores Equipment	
Net Depreciation	-$ 1,829,318

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Appendix 2-BA
Fixed Asset Continuity Schedule [1]

Accounting Standard MIFRS
Year 2018

CCA Class [2]	OEB Account [3]	Description [3]	Cost: Opening Balance	Cost: Additions [4]	Cost: Disposals [6]	Cost: Closing Balance	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions	Accumulated Depreciation: Disposals [6]	Accumulated Depreciation: Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	$ 664,796			$ 664,796	-$ 350,438	-$ 93,947.67		-$ 444,385	$ 220,410
CEC	1612	Land Rights (Formally known as Account 1906)	$ 45,679			$ 45,679	$ -			$ -	$ 45,679
	1655	Solar Generation	$ -			$ -	$ -			$ -	$ -
N/A	1805	Land	$ 103,544			$ 103,544	$ -			$ -	$ 103,544
47	1808	Buildings	$ 1,002,993	$ 9,000		$ 1,011,993	-$ 20,208	-$ 18,382.94		-$ 38,591	$ 973,402
13	1810	Leasehold Improvements	$ -			$ -	$ -			$ -	$ -
47	1815	Transformer Station Equipment >50 kV	$ -			$ -	$ -			$ -	$ -
47	1820	Distribution Station Equipment <50 kV	$ 357,372			$ 357,372	-$ 12,455	-$ 9,727.65		-$ 22,183	$ 335,189
47	1825	Storage Battery Equipment	$ -			$ -	$ -			$ -	$ -
47	1830	Poles, Towers & Fixtures	$ 6,570,851	$ 477,590		$ 7,048,441	-$ 360,732	-$ 187,749.70		-$ 548,482	$ 6,499,959
47	1835	Overhead Conductors & Devices	$ 8,204,562	$ 801,602		$ 9,006,164	-$ 292,955	-$ 264,165.49		-$ 557,120	$ 8,449,044
47	1840	Underground Conduit	$ 2,709,301	$ 166,978		$ 2,876,279	-$ 215,357	-$ 76,577.18		-$ 291,934	$ 2,584,345
47	1845	Underground Conductors & Devices	$ 6,712,456	$ 399,929		$ 7,112,386	-$ 241,639	-$ 192,838.31		-$ 434,477	$ 6,677,909
47	1850	Line Transformers	$ 8,343,258	$ 498,351		$ 8,841,609	-$ 541,312	-$ 246,292.63		-$ 787,605	$ 8,054,004
47	1855	Services (Overhead & Underground)	$ 4,823,154	$ 741,782		$ 5,564,936	-$ 280,553	-$ 112,581.33		-$ 393,134	$ 5,171,802
47	1860	Meters	$ 1,667,159	$ 234,500		$ 1,901,659	-$ 297,044	-$ 140,835.42		-$ 437,879	$ 1,463,779
47	1860	Meters (Smart Meters)	$ 2,547,398	$ -		$ 2,547,398	-$ 652,561	-$ 231,658.00		-$ 884,219	$ 1,663,179
N/A	1905	Land	$ -			$ -	$ -			$ -	$ -
47	1908	Buildings & Fixtures	$ -			$ -	$ -			$ -	$ -
13	1910	Leasehold Improvements	$ 440,207	$ 72,000		$ 512,207	-$ 21,487	-$ 9,056.47		-$ 30,543	$ 481,664
8	1915	Office Furniture & Equipment (10 years)	$ 27,744			$ 27,744	-$ 12,334	-$ 4,121.50		-$ 16,455	$ 11,289
8	1915	Office Furniture & Equipment (5 years)	$ -			$ -	$ -			$ -	$ -
10	1920	Computer Equipment - Hardware	$ -			$ -	$ -			$ -	$ -
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -			$ -	$ -			$ -	$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 138,884	$ 27,150		$ 166,034	-$ 91,170	-$ 34,593.40		-$ 125,764	$ 40,270
10	1930	Transportation Equipment	$ 1,409,081	$ 60,000		$ 1,469,081	-$ 268,664	-$ 254,149.38		-$ 522,814	$ 946,267
8	1935	Stores Equipment	$ -			$ -	$ -			$ -	$ -
8	1940	Tools, Shop & Garage Equipment	$ 18,412	$ 38,389		$ 56,801	$ 50,364	-$ 11,379.20		$ 38,985	$ 95,786
8	1945	Measurement & Testing Equipment	$ 24,005			$ 24,005	-$ 10,617	-$ 3,885.00		-$ 14,502	$ 9,503
8	1950	Power Operated Equipment	$ 196,440			$ 196,440	-$ 154,774	-$ 85,691.00		-$ 240,465	-$ 44,025
8	1955	Communications Equipment	$ 55,397			$ 55,397	-$ 11,923	-$ 11,079.20		-$ 23,002	$ 32,396
8	1955	Communication Equipment (Smart Meters)	$ -			$ -	$ -			$ -	$ -
8	1960	Miscellaneous Equipment	$ -			$ -	$ -			$ -	$ -
47	1970	Load Management Controls Customer Premises	$ -			$ -	$ -			$ -	$ -
47	1975	Load Management Controls Utility Premises	$ -			$ -	$ -			$ -	$ -
47	1980	System Supervisor Equipment	$ 244,759	$ 90,000		$ 334,759	-$ 25,460	-$ 69,120.90		-$ 94,581	$ 240,177
47	1985	Miscellaneous Fixed Assets	$ -			$ -	$ -			$ -	$ -
47	1990	Other Tangible Property	$ -			$ -	$ -			$ -	$ -
47	1995	Contributions & Grants	-$ 6,510,439			-$ 6,510,439	$ 339,746	$ 113,286.00		$ 453,032	-$ 6,057,407
47	2440	Deferred Revenue[5]	-$ 2,045,537	-$ 560,000		-$ 2,605,537	$ 94,533	$ 52,161.60		$ 146,695	-$ 2,458,842
						$ -				$ -	$ -
		Sub-Total	**$ 37,751,477**	**$ 3,057,271**	**$ -**	**$ 40,808,748**	**-$ 3,377,040**	**-$ 1,892,385**	**$ -**	**-$ 5,269,425**	**$ 35,539,323**
		Less Socialized Renewable Energy Generation Investments (input as negative)									
		Less Other Non Rate-Regulated Utility Assets (input as negative)				$ -				$ -	$ -
		Total PP&E	**$ 37,751,477**	**$ 3,057,271**	**$ -**	**$ 40,808,748**	**-$ 3,377,040**	**-$ 1,892,385**	**$ -**	**-$ 5,269,425**	**$ 35,539,323**
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable[6]									
		Total						**-$ 1,892,385**			

10		Transportation
8		Stores Equipment

$ - $ 40,808,747.76
$ 37,751,477
$ 39,280,112.26

Less: *Fully Allocated Depreciation*
Transportation
Stores Equipment -$ 5,269,424.92
Net Depreciation -$ 1,892,385 -$ 3,377,040
-$ 4,323,232.54

Notes:

1 Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum , the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.

2 The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).

3 The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.

4 The additions in column (E) must not include construction work in progress (CWIP).

5 Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.

6 The applicant must ensure that all asset disposals have been clearly identified in the Chapter 2 Appendices for all historic, bridge and test years. Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

Appendix "D" – Cost of Capital

Revenue Requirement Workform (RRWF) for 2018 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$22,509,289	4.16%	$936,386
2	Short-term Debt	4.00%	$1,607,806	2.29%	$36,819
3	**Total Debt**	60.00%	$24,117,095	4.04%	$973,205
	Equity				
4	Common Equity	40.00%	$16,078,063	9.00%	$1,447,026
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$16,078,063	9.00%	$1,447,026
7	**Total**	100.00%	$40,195,158	6.02%	$2,420,231
		Interrogatory Responses			
		(%)	($)	(%)	($)
	Debt				
1	Long-term Debt	56.00%	$21,783,420	4.16%	$906,190
2	Short-term Debt	4.00%	$1,555,959	2.29%	$35,631
3	**Total Debt**	60.00%	$23,339,379	4.04%	$941,822
	Equity				
4	Common Equity	40.00%	$15,559,586	9.00%	$1,400,363
5	Preferred Shares	0.00%	$ -	0.00%	$ -
6	**Total Equity**	40.00%	$15,559,586	9.00%	$1,400,363
7	**Total**	100.00%	$38,898,965	6.02%	$2,342,184
		Per Board Decision			
		(%)	($)	(%)	($)
	Debt				
8	Long-term Debt	56.00%	$21,388,535	4.16%	$889,763
9	Short-term Debt	4.00%	$1,527,752	2.29%	$34,986
10	**Total Debt**	60.00%	$22,916,287	4.04%	$924,749
	Equity				
11	Common Equity	40.00%	$15,277,525	9.00%	$1,374,977
12	Preferred Shares	0.00%	$ -	0.00%	$ -
13	**Total Equity**	40.00%	$15,277,525	9.00%	$1,374,977
14	**Total**	100.00%	$38,193,812	6.02%	$2,299,726

Notes

Appendix "**E**" - Bill Impacts

Ontario Energy Board

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

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **The OEB has established that, when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, a utility shall evaluate the total bill impact for a low volume residential customer consuming at the distributor's 10th consumption percentile19, to a minimum of 50 kWh per month. Refer to page 62 of Chapter 2 Filing Requirements For Electricity Distribution Rate Applications issued July 14, 2016.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2016 of $0.113/kWh (IESO's Monthly Market Report for May 2016, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact chart for the specific class.
2. Due to the change to energy consumption used in the calculation of GA rate riders for the 2017 rate year, the separate "GA Rate Riders" line is only applicable to the "Proposed" section of the bill impact tables.
3. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	RTSR **Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	750		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	2,000		N/A	
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	65,700	100	DEMAND	
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	821,250	1,250	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.006	1.0043	3,942,000	12,350	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0451	1.0325	150	-	DEMAND	1
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	1.0451	1.0325	80		DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	657	1	DEMAND	1
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	23,500	660	DEMAND	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	233		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0451	1.0325	233		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0451	1.0325	800		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	1,000		N/A	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	500		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	1,000		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0451	1.0325	5,000		N/A	
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	65,700	500	DEMAND	
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	821,250	2,500	DEMAND	
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0451	1.0325	821,250	3,500	DEMAND	
Add additional scenarios if required								
Add additional scenarios if required								
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Table 2

RATE CLASSES / CATEGORIES		Sub-Total	Total

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	A $	A %	B $	B %	C $	C %	A + B + C $	A + B + C %
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 0.88	2.9%	$ 1.98	5.6%	$ 1.63	3.7%	$ 1.68	1.5%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (0.87)	-1.7%	$ 1.86	2.9%	$ 1.17	1.3%	$ 1.12	0.4%
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (58.00)	-13.2%	$ 248.96	33.7%	$ 237.98	20.0%	$ 162.28	1.5%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (3,341.25)	-42.8%	$ (1,426.13)	-10.7%	$ (1,574.88)	-8.1%	$ (3,112.61)	-2.2%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (5,390.78)	-15.9%	$ 15,562.24	44.7%	$ 13,928.33	13.6%	$ 14,875.74	2.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	$ (8.02)	-39.4%	$ (7.37)	-32.8%	$ (7.43)	-30.7%	$ (8.40)	-17.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	$ (0.28)	-1.3%	$ 0.02	0.1%	$ (2.59)	-10.1%	$ (2.94)	-7.3%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (21.67)	-78.7%	$ (20.15)	-59.1%	$ (20.24)	-52.6%	$ (22.91)	-17.2%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (2,002.04)	-39.7%	$ (2,815.23)	-38.4%	$ (2,920.04)	-25.1%	$ (3,337.78)	-20.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 2.74	10.8%	$ 3.08	11.3%	$ 2.98	9.8%	$ 3.11	5.9%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 2.74	10.8%	$ 2.81	9.6%	$ 2.71	8.4%	$ 2.83	4.6%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 0.70	2.3%	$ 0.95	2.2%	$ 0.58	1.1%	$ 0.57	0.4%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ (0.02)	-0.1%	$ 1.44	3.7%	$ 0.99	1.9%	$ 0.98	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.78	6.4%	$ 2.51	8.0%	$ 2.28	6.1%	$ 2.37	2.8%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (0.47)	-1.3%	$ 0.89	2.1%	$ 0.55	1.0%	$ 0.52	0.3%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	$ (2.07)	-2.2%	$ 4.75	3.8%	$ 3.02	1.7%	$ 2.92	0.4%
GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (272.76)	-16.2%	$ (472.44)	-15%	$ (527.34)	-10%	$ (702.53)	-4.5%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (6,682.50)	-51.1%	$ (8,272.50)	-34.2%	$ (8,570.00)	-24%	$ (11,017.10)	-7.0%
GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ (9,355.50)	-54%	$ (13,749.60)	-42%	$ (14,166.10)	-28.4%	$ (17,340.69)	-10%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0451**
Proposed/Approved Loss Factor	**1.0325**

	Current OEB-Approved Rate ($)	Current OEB-Approved Volume	Current OEB-Approved Charge ($)	Proposed Rate ($)	Proposed Volume	Proposed Charge ($)	Impact $ Change	Impact % Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%
Distribution Volumetric Rate	$ 0.0094	750	$ 7.05	$ 0.0051	750	$ 3.83	$ (3.23)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	750	$ -	$ 0.0007	750	$ 0.53	$ 0.53	
Sub-Total A (excluding pass through)			$ 30.27			$ 31.15	**$ 0.88**	**2.91%**
Line Losses on Cost of Power	$ 0.0822	34	$ 2.78	$ 0.0822	24	$ 2.00	$ (0.78)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	$ 0.0012	750	$ 0.90	$ 0.90	
GA Rate Riders	0	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0021	750	$ 1.58	$ 0.0034	750	$ 2.55	$ 0.98	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 35.19**			**$ 37.17**	**$ 1.98**	**5.62%**
RTSR - Network	$ 0.0063	784	$ 4.94	$ 0.0061	774	$ 4.72	$ (0.21)	-4.34%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	784	$ 4.39	$ 0.0055	774	$ 4.26	$ (0.13)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 44.52**			**$ 46.16**	**$ 1.63**	**3.67%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	784	$ 2.82	$ 0.0036	774	$ 2.79	$ (0.03)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	784	$ 0.24	$ 0.0003	774	$ 0.23	$ (0.00)	-1.21%

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)			**$ 109.45**			**$ 111.05**	**$ 1.60**	**1.46%**
HST	13%		$ 14.23	13%		$ 14.44	$ 0.21	1.46%
8% Rebate	8%		$ (8.76)	8%		$ (8.88)	$ (0.13)	
Total Bill on TOU			**$ 114.92**			**$ 116.60**	**$ 1.68**	**1.46%**

Customer Class: GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP: RPP
Consumption 2,000 kWh
Demand - kW
Current Loss Factor 1.0451
Proposed/Approved Loss Factor 1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 22.29	1	$ 22.29	$ 22.22	1	$ 22.22	$ (0.07)	-0.31%
Distribution Volumetric Rate	$ 0.0145	2000	$ 29.00	$ 0.0141	2000	$ 28.20	$ (0.80)	-2.76%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			$ 51.29			$ 50.42	**$ (0.87)**	**-1.70%**
Line Losses on Cost of Power	$ 0.0822	90	$ 7.41	$ 0.0822	65	$ 5.34	$ (2.07)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	2,000	$ -	$ 0.0013	2,000	$ 2.60	$ 2.60	
GA Rate Riders	0	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0020	2,000	$ 4.00	$ 0.0031	2,000	$ 6.20	$ 2.20	55.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 63.27**			**$ 65.13**	**$ 1.86**	**2.94%**
RTSR - Network	$ 0.0059	2,090	$ 12.33	$ 0.0057	2,065	$ 11.77	$ (0.56)	-4.55%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	2,090	$ 10.87	$ 0.0052	2,065	$ 10.74	$ (0.13)	-1.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 86.47**			**$ 87.64**	**$ 1.17**	**1.35%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	2,090	$ 7.52	$ 0.0036	2,065	$ 7.43	$ (0.09)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	2,090	$ 0.63	$ 0.0003	2,065	$ 0.62	$ (0.01)	-1.21%
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)			**$ 273.19**			**$ 274.26**	**$ 1.07**	**0.39%**
HST	13%		$ 35.52	13%		$ 35.65	$ 0.14	0.39%
8% Rebate	8%		$ (21.85)	8%		$ (21.94)	$ (0.09)	
Total Bill on TOU			**$ 286.85**			**$ 287.98**	**$ 1.12**	**0.39%**

Customer Class: GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION
RPP / Non-RPP: Non-RPP (Other)
Consumption 65,700 kWh
Demand 100 kW
Current Loss Factor 1.0451
Proposed/Approved Loss Factor 1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 127.91	1	$ 127.91	$ 123.60	1	$ 123.60	$ (4.31)	-3.37%
Distribution Volumetric Rate	$ 3.1024	100	$ 310.24	$ 2.9894	100	$ 298.94	$ (11.30)	-3.64%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	100	$ -	-$ 0.4239	100	$ (42.39)	$ (42.39)	
Sub-Total A (excluding pass through)			$ 438.15			$ 380.15	**$ (58.00)**	**-13.24%**
Line Losses on Cost of Power	$ -	-	$ -	$ 0.1101	-	$ -	$ -	

	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Total Deferral/Variance Account Rate Riders	$ -	100	$ -	$ 0.6119	100	$ 61.19	$ 61.19	
GA Rate Riders	2.2875	100	$ 228.75	$ 0.0066	65,700	$ 433.62	$ 204.87	89.56%
Low Voltage Service Charge	$ 0.7099	100	$ 70.99	$ 1.1189	100	$ 111.89	$ 40.90	57.61%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 737.89**			**$ 986.85**	**$ 248.96**	**33.74%**
RTSR - Network	$ 2.6482	100	$ 264.82	$ 2.5556	100	$ 255.56	$ (9.26)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 1.8703	100	$ 187.03	$ 1.8531	100	$ 185.31	$ (1.72)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,189.74**			**$ 1,427.72**	**$ 237.98**	**20.00%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	68,663	$ 247.19	$ 0.0036	67,835	$ 244.21	$ (2.98)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	68,663	$ 20.60	$ 0.0003	67,835	$ 20.35	$ (0.25)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	65,700	$ 459.90	$ 0.0070	65,700	$ 459.90	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	68,663	$ 7,559.80	$ 0.1101	67,835	$ 7,468.66	$ (91.14)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 9,477.23**			**$ 9,620.84**	**$ 143.61**	**1.52%**
HST	13%		$ 1,232.04	13%		$ 1,250.71	$ 18.67	1.52%
Total Bill on Average IESO Wholesale Market Price			**$ 10,709.27**			**$ 10,871.55**	**$ 162.28**	**1.52%**

Customer Class:	**GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**Non-RPP (Other)**	
Consumption	**821,250**	**kWh**
Demand	**1,250**	**kW**
Current Loss Factor	**1.0451**	
Proposed/Approved Loss Factor	**1.0325**	

	Current OEB-Approved			**Proposed**			**Impact**	
	Rate ($)	**Volume**	**Charge ($)**	**Rate ($)**	**Volume**	**Charge ($)**	**$ Change**	**% Change**
Monthly Service Charge	$ 2,537.23	1	$ 2,537.23	$ 2,537.23	1	$ 2,537.23	$ -	0.00%
Distribution Volumetric Rate	$ 4.2161	1250	$ 5,270.13	$ 1.5459	1250	$ 1,932.38	$ (3,337.75)	-63.33%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1250	$ -	-$ 0.0028	1250	$ (3.50)	$ (3.50)	
Sub-Total A (excluding pass through)			$ 7,807.36			$ 4,466.11	**$ (3,341.25)**	**-42.80%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	1,250	$ -	$ 0.4408	1,250	$ 551.00	$ 551.00	
GA Rate Riders	3.68	1,250	$ 4,600.00	$ 0.0066	821,250	$ 5,420.25	$ 820.25	17.83%
Low Voltage Service Charge	$ 0.7635	1,250	$ 954.38	$ 1.1986	1,250	$ 1,498.25	$ 543.88	56.99%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 13,361.73**			**$ 11,935.61**	**$ (1,426.13)**	**-10.67%**
RTSR - Network	$ 2.8748	1,250	$ 3,593.50	$ 2.7743	1,250	$ 3,467.88	$ (125.63)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0036	1,250	$ 2,504.50	$ 1.9851	1,250	$ 2,481.38	$ (23.13)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 19,459.73**			**$ 17,884.86**	**$ (1,574.88)**	**-8.09%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	858,288	$ 3,089.84	$ 0.0036	847,941	$ 3,052.59	$ (37.25)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	858,288	$ 257.49	$ 0.0003	847,941	$ 254.38	$ (3.10)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	821,250	$ 5,748.75	$ 0.0070	821,250	$ 5,748.75	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	858,288	$ 94,497.55	$ 0.1101	847,941	$ 93,358.26	$ (1,139.29)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 123,053.35**			**$ 120,298.84**	**$ (2,754.52)**	**-2.24%**
HST	13%		$ 15,996.94	13%		$ 15,638.85	$ (358.09)	-2.24%
Total Bill on Average IESO Wholesale Market Price			**$ 139,050.29**			**$ 135,937.68**	**$ (3,112.61)**	**-2.24%**

Customer Class:	**LARGE USE SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**Non-RPP (Other)**	
Consumption	**3,942,000**	**kWh**
Demand	**12,350**	**kW**
Current Loss Factor	**1.0060**	
Proposed/Approved Loss Factor	**1.0043**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 10,362.66	1	$ 10,362.66	$ 10,362.66	1	$ 10,362.66	$ -	0.00%
Distribution Volumetric Rate	$ 1.9046	12350	$ 23,521.81	$ 1.8690	12350	$ 23,082.15	$ (439.66)	-1.87%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	12350	$ -	-$ 0.4009	12350	$ (4,951.12)	$ (4,951.12)	
Sub-Total A (excluding pass through)			$ 33,884.47			$ 28,493.70	**$ (5,390.78)**	**-15.91%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	12,350	$ -	$ 0.4103	12,350	$ 5,067.21	$ 5,067.21	
GA Rate Riders	0	3,942,000	$ -	$ -	3,942,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0733	12,350	$ 905.26	$ 1.3596	12,350	$ 16,791.06	$ 15,885.81	1754.84%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 34,789.73**			**$ 50,351.96**	**$ 15,562.24**	**44.73%**
RTSR - Network	$ 3.1869	12,350	$ 39,358.22	$ 3.0755	12,350	$ 37,982.43	$ (1,375.79)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.2727	12,350	$ 28,067.85	$ 2.2518	12,350	$ 27,809.73	$ (258.12)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 102,215.79**			**$ 116,144.12**	**$ 13,928.33**	**13.63%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	3,965,652	$ 14,276.35	$ 0.0036	3,958,951	$ 14,252.22	$ (24.13)	-0.17%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	3,965,652	$ 1,189.70	$ 0.0003	3,958,951	$ 1,187.69	$ (2.01)	-0.17%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	3,942,000	$ 27,594.00	$ 0.0070	3,942,000	$ 27,594.00	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	3,965,652	$ 436,618.29	$ 0.1101	3,958,951	$ 435,880.46	$ (737.82)	-0.17%
Total Bill on Average IESO Wholesale Market Price			**$ 581,894.11**			**$ 595,058.48**	**$ 13,164.37**	**2.26%**
HST	13%		$ 75,646.23	13%		$ 77,357.60	$ 1,711.37	2.26%
Total Bill on Average IESO Wholesale Market Price			**$ 657,540.35**			**$ 672,416.09**	**$ 14,875.74**	**2.26%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**Non-RPP (Other)**	
Consumption	**150**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0451**	
Proposed/Approved Loss Factor	**1.0325**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 3.20	1	$ 3.20	$ 2.11	1	$ 2.11	$ (1.09)	-34.06%
Distribution Volumetric Rate	$ 0.1142	150	$ 17.13	$ 0.0752	150	$ 11.28	$ (5.85)	-34.15%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	150	$ -	-$ 0.0072	150	$ (1.08)	$ (1.08)	
Sub-Total A (excluding pass through)			$ 20.33			$ 12.31	**$ (8.02)**	**-39.45%**
Line Losses on Cost of Power	$ 0.1101	7	$ 0.74	$ 0.1101	5	$ 0.54	$ (0.21)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	150	$ -	$ 0.0054	150	$ 0.81	$ 0.81	
GA Rate Riders	0.0074	150	$ 1.11	$ 0.0066	150	$ 0.99	$ (0.12)	-10.81%
Low Voltage Service Charge	$ 0.0020	150	$ 0.30	$ 0.0031	150	$ 0.47	$ 0.17	55.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 22.48**			**$ 15.11**	**$ (7.37)**	**-32.79%**
RTSR - Network	$ 0.0059	157	$ 0.92	$ 0.0057	155	$ 0.88	$ (0.04)	-4.55%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	157	$ 0.82	$ 0.0052	155	$ 0.81	$ (0.01)	-1.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24.22**			**$ 16.80**	**$ (7.43)**	**-30.65%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	157	$ 0.56	$ 0.0036	155	$ 0.56	$ (0.01)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	157	$ 0.05	$ 0.0003	155	$ 0.05	$ (0.00)	-1.21%
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			**$ 42.40**			**$ 34.97**	**$ (7.43)**	**-17.53%**
HST	13%		$ 5.51	13%		$ 4.55	$ (0.97)	-17.53%
Total Bill on Average IESO Wholesale Market Price			**$ 47.91**			**$ 39.51**	**$ (8.40)**	**-17.53%**

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	80 kWh
Demand	- kW
Current Loss Factor	1.0451
Proposed/Approved Loss Factor	1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 5.59	1	$ 5.59	$ 13.28	1	$ 13.28	$ 7.69	137.57%
Distribution Volumetric Rate	$ 15.6727	1	$ 15.67	$ 0.0963	80	$ 7.70	$ (7.97)	-50.84%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	80	$ -	$ -	80	$ -	$ -	
Sub-Total A (excluding pass through)			$ 21.26			$ 20.98	**$ (0.28)**	**-1.31%**
Line Losses on Cost of Power	$ 0.1101	4	$ 0.40	$ 0.1101	3	$ 0.29	$ (0.11)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	80	$ -	$ 0.0022	80	$ 0.18	$ 0.18	
GA Rate Riders	0	80	$ -	$ 0.0066	80	$ 0.53	$ 0.53	
Low Voltage Service Charge	$ 0.5482	1	$ 0.55	$ 0.0031	80	$ 0.25	$ (0.30)	-54.76%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 22.21**			**$ 22.22**	**$ 0.02**	**0.07%**
RTSR - Network	$ 2.0441	1	$ 2.04	$ 0.0057	80	$ 0.46	$ (1.59)	-77.69%
RTSR - Connection and/or Line and Transformation Connection	$ 1.4388	1	$ 1.44	$ 0.0052	80	$ 0.42	$ (1.02)	-71.09%
Sub-Total C - Delivery (including Sub-Total B)			**$ 25.69**			**$ 23.10**	**$ (2.59)**	**-10.10%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	84	$ 0.30	$ 0.0036	83	$ 0.30	$ (0.00)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	84	$ 0.03	$ 0.0003	83	$ 0.02	$ (0.00)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	80	$ 0.56	$ 0.0070	80	$ 0.56	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	80	$ 8.81	$ 0.1101	80	$ 8.81	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 35.39**			**$ 32.79**	**$ (2.60)**	**-7.34%**
HST	13%		$ 4.60	13%		$ 4.26	$ (0.34)	-7.34%
Total Bill on Average IESO Wholesale Market Price			**$ 39.99**			**$ 37.05**	**$ (2.94)**	**-7.34%**

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	657 kWh
Demand	1 kW
Current Loss Factor	1.0451
Proposed/Approved Loss Factor	1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4.04	1	$ 4.04	$ 3.73	1	$ 3.73	$ (0.31)	-7.67%
Distribution Volumetric Rate	$ 23.5048	1	$ 23.50	$ 21.6752	1	$ 21.68	$ (1.83)	-7.78%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	-$ 19.5344	1	$ (19.53)	$ (19.53)	
Sub-Total A (excluding pass through)			$ 27.54			$ 5.87	**$ (21.67)**	**-78.69%**
Line Losses on Cost of Power	$ 0.1101	30	$ 3.26	$ 0.1101	21	$ 2.35	$ (0.91)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	1	$ -	-$ 0.0367	1	$ (0.04)	$ (0.04)	
GA Rate Riders	2.7392	1	$ 2.74	$ 0.0066	657	$ 4.34	$ 1.60	58.30%
Low Voltage Service Charge	$ 0.5482	1	$ 0.55	$ 1.4231	1	$ 1.42	$ 0.87	159.60%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 34.09**			**$ 13.94**	**$ (20.15)**	**-59.10%**
RTSR - Network	$ 2.0441	1	$ 2.04	$ 1.9726	1	$ 1.97	$ (0.07)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.3780	1	$ 2.38	$ 2.3561	1	$ 2.36	$ (0.02)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 38.52**			**$ 18.27**	**$ (20.24)**	**-52.56%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	687	$ 2.47	$ 0.0036	678	$ 2.44	$ (0.03)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	687	$ 0.21	$ 0.0003	678	$ 0.20	$ (0.00)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	657	$ 4.60	$ 0.0070	657	$ 4.60	$ -	0.00%

	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Average IESO Wholesale Market Price	$ 0.1101	657	$ 72.34	$ 0.1101	657	$ 72.34	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 118.13**			**$ 97.85**	**$ (20.28)**	**-17.16%**
HST	13%		$ 15.36	13%		$ 12.72	$ (2.64)	-17.16%
Total Bill on Average IESO Wholesale Market Price			**$ 133.49**			**$ 110.57**	**$ (22.91)**	**-17.16%**

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	23,500 kWh
Demand	660 kW
Current Loss Factor	1.0451
Proposed/Approved Loss Factor	1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,361.50	1	$ 2,361.50	$ 1,689.82	1	$ 1,689.82	$ (671.68)	-28.44%
Distribution Volumetric Rate	$ 4.0623	660	$ 2,681.12	$ 2.9069	660	$ 1,918.55	$ (762.56)	-28.44%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	660	$ -	-$ 0.8603	660	$ (567.80)	$ (567.80)	
Sub-Total A (excluding pass through)			$ 5,042.62			$ 3,040.58	**$ (2,002.04)**	**-39.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	660	$ -	$ 0.4191	660	$ 276.61	$ 276.61	
GA Rate Riders	3.4671	660	$ 2,288.29	$ 0.0066	23,500	$ 155.10	$ (2,133.19)	-93.22%
Low Voltage Service Charge	$ -	660	$ -	$ 1.5809	660	$ 1,043.39	$ 1,043.39	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 7,330.90**			**$ 4,515.68**	**$ (2,815.23)**	**-38.40%**
RTSR - Network	$ 3.8460	660	$ 2,538.36	$ 3.7115	660	$ 2,449.59	$ (88.77)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.6423	660	$ 1,743.92	$ 2.6180	660	$ 1,727.88	$ (16.04)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 11,613.18**			**$ 8,693.15**	**$ (2,920.04)**	**-25.14%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	24,560	$ 88.42	$ 0.0036	24,264	$ 87.35	$ (1.07)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	24,560	$ 7.37	$ 0.0003	24,264	$ 7.28	$ (0.09)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	23,500	$ 164.50	$ 0.0070	23,500	$ 164.50	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	24,560	$ 2,704.04	$ 0.1101	24,264	$ 2,671.44	$ (32.60)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 14,577.50**			**$ 11,623.71**	**$ (2,953.79)**	**-20.26%**
HST	13%		$ 1,895.08	13%		$ 1,511.08	$ (383.99)	-20.26%
Total Bill on Average IESO Wholesale Market Price			**$ 16,472.58**			**$ 13,134.80**	**$ (3,337.78)**	**-20.26%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	233 kWh
Demand	- kW
Current Loss Factor	1.0451
Proposed/Approved Loss Factor	1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%
Distribution Volumetric Rate	$ 0.0094	233	$ 2.19	$ 0.0051	233	$ 1.19	$ (1.00)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	233	$ -	$ 0.0007	233	$ 0.16	$ 0.16	
Sub-Total A (excluding pass through)			$ 25.41			$ 28.15	**$ 2.74**	**10.79%**
Line Losses on Cost of Power	$ 0.0822	11	$ 0.86	$ 0.0822	8	$ 0.62	$ (0.24)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	233	$ -	$ 0.0012	233	$ 0.28	$ 0.28	
GA Rate Riders	0	233	$ -	$ -	233	$ -	$ -	
Low Voltage Service Charge	$ 0.0021	233	$ 0.49	$ 0.0034	233	$ 0.79	$ 0.30	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 27.33**			**$ 30.42**	**$ 3.08**	**11.28%**
RTSR - Network	$ 0.0063	244	$ 1.53	$ 0.0061	241	$ 1.47	$ (0.07)	-4.34%

RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	244	$ 1.36	$ 0.0055	241	$ 1.32	$ (0.04)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 30.23**			**$ 33.21**	**$ 2.98**	**9.84%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	244	$ 0.88	$ 0.0036	241	$ 0.87	$ (0.01)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	244	$ 0.07	$ 0.0003	241	$ 0.07	$ (0.00)	-1.21%
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	151	$ 9.84	$ 0.0650	151	$ 9.84	$ -	0.00%
TOU - Mid Peak	$ 0.0950	40	$ 3.76	$ 0.0950	40	$ 3.76	$ -	0.00%
TOU - On Peak	$ 0.1320	42	$ 5.54	$ 0.1320	42	$ 5.54	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 50.57**			**$ 53.54**	**$ 2.96**	**5.86%**
HST	13%		$ 6.57	13%		$ 6.96	$ 0.39	5.86%
8% Rebate	8%		$ (4.05)	8%		$ (4.28)	$ (0.24)	
Total Bill on TOU			**$ 53.10**			**$ 56.21**	**$ 3.11**	**5.86%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	233	kWh
Demand	-	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%
Distribution Volumetric Rate	$ 0.0094	233	$ 2.19	$ 0.0051	233	$ 1.19	$ (1.00)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	233	$ -	$ 0.0007	233	$ 0.16	$ 0.16	
Sub-Total A (excluding pass through)			$ 25.41			$ 28.15	**$ 2.74**	**10.79%**
Line Losses on Cost of Power	$ 0.1101	11	$ 1.16	$ 0.1101	8	$ 0.83	$ (0.32)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	233	$ -	$ 0.0012	233	$ 0.28	$ 0.28	
GA Rate Riders	0.0074	233	$ 1.72	$ 0.0066	233	$ 1.54	$ (0.19)	-10.81%
Low Voltage Service Charge	$ 0.0021	233	$ 0.49	$ 0.0034	233	$ 0.79	$ 0.30	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 29.35**			**$ 32.16**	**$ 2.81**	**9.59%**
RTSR - Network	$ 0.0063	244	$ 1.53	$ 0.0061	241	$ 1.47	$ (0.07)	-4.34%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	244	$ 1.36	$ 0.0055	241	$ 1.32	$ (0.04)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 32.25**			**$ 34.96**	**$ 2.71**	**8.39%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	244	$ 0.88	$ 0.0036	241	$ 0.87	$ (0.01)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	244	$ 0.07	$ 0.0003	241	$ 0.07	$ (0.00)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	$ 0.1101	233	$ 25.65	$ 0.1101	233	$ 25.65	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 58.85**			**$ 61.55**	**$ 2.70**	**4.58%**
HST	13%		$ 7.65	13%		$ 8.00	$ 0.35	4.58%
8% Rebate	8%		$ (4.71)	8%		$ (4.92)		
Total Bill on Non-RPP Avg. Price			**$ 61.79**			**$ 64.62**	**$ 2.83**	**4.58%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	800	kWh
Demand	-	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)9	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%

Distribution Volumetric Rate	$ 0.0094	800	$ 7.52	$ 0.0051	800	$ 4.08	$ (3.44)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	800	$ -	$ 0.0007	800	$ 0.56	$ 0.56	
Sub-Total A (excluding pass through)			$ 30.74			$ 31.44	**$ 0.70**	**2.28%**
Line Losses on Cost of Power	$ 0.1101	36	$ 3.97	$ 0.1101	26	$ 2.86	$ (1.11)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	800	$ -	$ 0.0012	800	$ 0.96	$ 0.96	
GA Rate Riders	0.0074	800	$ 5.92	$ 0.0066	800	$ 5.28	$ (0.64)	-10.81%
Low Voltage Service Charge	$ 0.0021	800	$ 1.68	$ 0.0034	800	$ 2.72	$ 1.04	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 42.88**			**$ 43.83**	**$ 0.95**	**2.22%**
RTSR - Network	$ 0.0063	836	$ 5.27	$ 0.0061	826	$ 5.04	$ (0.23)	-4.34%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	836	$ 4.68	$ 0.0055	826	$ 4.54	$ (0.14)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 52.83**			**$ 53.41**	**$ 0.58**	**1.10%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	836	$ 3.01	$ 0.0036	826	$ 2.97	$ (0.04)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	836	$ 0.25	$ 0.0003	826	$ 0.25	$ (0.00)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)								
Non-RPP Retailer Avg. Price	$ 0.1101	800	$ 88.08	$ 0.1101	800	$ 88.08	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 144.17**			**$ 144.72**	**$ 0.54**	**0.38%**
HST	13%		$ 18.74	13%		$ 18.81	$ 0.07	0.38%
8% Rebate	8%		$ (11.53)	8%		$ (11.58)		
Total Bill on Non-RPP Avg. Price			**$ 151.38**			**$ 151.95**	**$ 0.57**	**0.38%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	1,000 kWh
Demand	- kW
Current Loss Factor	1.0451
Proposed/Approved Loss Factor	1.0325

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%
Distribution Volumetric Rate	$ 0.0094	1000	$ 9.40	$ 0.0051	1000	$ 5.10	$ (4.30)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	1000	$ -	$ 0.0007	1000	$ 0.70	$ 0.70	
Sub-Total A (excluding pass through)			$ 32.62			$ 32.60	**$ (0.02)**	**-0.06%**
Line Losses on Cost of Power	$ 0.0822	45	$ 3.71	$ 0.0822	33	$ 2.67	$ (1.04)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	1,000	$ -	$ 0.0012	1,000	$ 1.20	$ 1.20	
GA Rate Riders	0	1,000	$ -	$ -	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0021	1,000	$ 2.10	$ 0.0034	1,000	$ 3.40	$ 1.30	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 39.00**			**$ 40.44**	**$ 1.44**	**3.71%**
RTSR - Network	$ 0.0063	1,045	$ 6.58	$ 0.0061	1,033	$ 6.30	$ (0.29)	-4.34%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	1,045	$ 5.85	$ 0.0055	1,033	$ 5.68	$ (0.17)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 51.43**			**$ 52.42**	**$ 0.99**	**1.92%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,045	$ 3.76	$ 0.0036	1,033	$ 3.72	$ (0.05)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,045	$ 0.31	$ 0.0003	1,033	$ 0.31	$ (0.00)	-1.21%
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)			**$ 137.92**			**$ 138.85**	**$ 0.94**	**0.68%**
HST	13%		$ 17.93	13%		$ 18.05	$ 0.12	0.68%
8% Rebate	8%		$ (11.03)	8%		$ (11.11)	$ (0.07)	
Total Bill on TOU			**$ 144.81**			**$ 145.80**	**$ 0.98**	**0.68%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	500	kWh
Demand	-	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 23.22	1	$ 23.22	$ 27.92	1	$ 27.92	$ 4.70	20.24%
Distribution Volumetric Rate	$ 0.0094	500	$ 4.70	$ 0.0051	500	$ 2.55	$ (2.15)	-45.74%
Fixed Rate Riders	$ -	1	$ -	$ (1.12)	1	$ (1.12)	$ (1.12)	
Volumetric Rate Riders	$ -	500	$ -	$ 0.0007	500	$ 0.35	$ 0.35	
Sub-Total A (excluding pass through)			$ 27.92			$ 29.70	**$ 1.78**	**6.38%**
Line Losses on Cost of Power	$ 0.0822	23	$ 1.85	$ 0.0822	16	$ 1.34	$ (0.52)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	500	$ -	$ 0.0012	500	$ 0.60	$ 0.60	
GA Rate Riders	0	500	$ -	$ -	500	$ -	$ -	
Low Voltage Service Charge	$ 0.0021	500	$ 1.05	$ 0.0034	500	$ 1.70	$ 0.65	61.90%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 31.39**			**$ 33.91**	**$ 2.51**	**8.00%**
RTSR - Network	$ 0.0063	523	$ 3.29	$ 0.0061	516	$ 3.15	$ (0.14)	-4.34%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0056	523	$ 2.93	$ 0.0055	516	$ 2.84	$ (0.09)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			**$ 37.61**			**$ 39.89**	**$ 2.28**	**6.07%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	523	$ 1.88	$ 0.0036	516	$ 1.86	$ (0.02)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	523	$ 0.16	$ 0.0003	516	$ 0.15	$ (0.00)	-1.21%
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)			**$ 80.98**			**$ 83.24**	**$ 2.26**	**2.79%**
HST	13%		$ 10.53	13%		$ 10.82	$ 0.29	2.79%
8% Rebate	8%		$ (6.48)	8%		$ (6.66)	$ (0.18)	
Total Bill on TOU			**$ 85.03**			**$ 87.40**	**$ 2.37**	**2.79%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	1,000	kWh
Demand	-	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 22.29	1	$ 22.29	$ 22.22	1	$ 22.22	$ (0.07)	-0.31%
Distribution Volumetric Rate	$ 0.0145	1000	$ 14.50	$ 0.0141	1000	$ 14.10	$ (0.40)	-2.76%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -	
Sub-Total A (excluding pass through)			$ 36.79			$ 36.32	**$ (0.47)**	**-1.28%**
Line Losses on Cost of Power	$ 0.0822	45	$ 3.71	$ 0.0822	33	$ 2.67	$ (1.04)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	1,000	$ -	$ 0.0013	1,000	$ 1.30	$ 1.30	
GA Rate Riders	0	1,000	$ -	$ -	1,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0020	1,000	$ 2.00	$ 0.0031	1,000	$ 3.10	$ 1.10	55.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 43.07**			**$ 43.96**	**$ 0.89**	**2.08%**
RTSR - Network	$ 0.0059	1,045	$ 6.17	$ 0.0057	1,033	$ 5.89	$ (0.28)	-4.55%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	1,045	$ 5.43	$ 0.0052	1,033	$ 5.37	$ (0.07)	-1.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 54.67**			**$ 55.21**	**$ 0.55**	**1.00%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	1,045	$ 3.76	$ 0.0036	1,033	$ 3.72	$ (0.05)	-1.21%

Rural and Remote Rate Protection (RRRP)	$ 0.0003	1,045	$ 0.31	$ 0.0003	1,033	$ 0.31	$ (0.00)	-1.21%
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)			**$ 148.15**			**$ 148.65**	**$ 0.50**	**0.34%**
HST	13%		$ 19.26	13%		$ 19.32	$ 0.06	0.34%
8% Rebate	8%		$ (11.85)	8%		$ (11.89)	$ (0.04)	
Total Bill on TOU			**$ 155.56**			**$ 156.08**	**$ 0.52**	**0.34%**

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	**5,000** kWh
Demand	**-** kW
Current Loss Factor	**1.0451**
Proposed/Approved Loss Factor	**1.0325**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 22.29	1	$ 22.29	$ 22.22	1	$ 22.22	$ (0.07)	-0.31%
Distribution Volumetric Rate	$ 0.0145	5000	$ 72.50	$ 0.0141	5000	$ 70.50	$ (2.00)	-2.76%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	5000	$ -	$ -	5000	$ -	$ -	
Sub-Total A (excluding pass through)			$ 94.79			$ 92.72	**$ (2.07)**	**-2.18%**
Line Losses on Cost of Power	$ 0.0822	226	$ 18.53	$ 0.0822	163	$ 13.35	$ (5.18)	-27.94%
Total Deferral/Variance Account Rate Riders	$ -	5,000	$ -	$ 0.0013	5,000	$ 6.50	$ 6.50	
GA Rate Riders	0	5,000	$ -	$ -	5,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0020	5,000	$ 10.00	$ 0.0031	5,000	$ 15.50	$ 5.50	55.00%
Smart Meter Entity Charge (if applicable)	$ 0.5700	1	$ 0.57	$ 0.5700	1	$ 0.57	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 123.89**			**$ 128.64**	**$ 4.75**	**3.84%**
RTSR - Network	$ 0.0059	5,226	$ 30.83	$ 0.0057	5,163	$ 29.43	$ (1.40)	-4.55%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	5,226	$ 27.17	$ 0.0052	5,163	$ 26.85	$ (0.33)	-1.21%
Sub-Total C - Delivery (including Sub-Total B)			**$ 181.89**			**$ 184.91**	**$ 3.02**	**1.66%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	5,226	$ 18.81	$ 0.0036	5,163	$ 18.59	$ (0.23)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	5,226	$ 1.57	$ 0.0003	5,163	$ 1.55	$ (0.02)	-1.21%
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)			**$ 648.32**			**$ 651.10**	**$ 2.78**	**0.43%**
HST	13%		$ 84.28	13%		$ 84.64	$ 0.36	0.43%
8% Rebate	8%		$ (51.87)	8%		$ (52.09)	$ (0.22)	
Total Bill on TOU			**$ 680.74**			**$ 683.65**	**$ 2.92**	**0.43%**

Customer Class:	GENERAL SERVICE 50 TO 999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	**65,700** kWh
Demand	**500** kW
Current Loss Factor	**1.0451**
Proposed/Approved Loss Factor	**1.0325**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 127.91	1	$ 127.91	$ 123.60	1	$ 123.60	$ (4.31)	-3.37%
Distribution Volumetric Rate	$ 3.1024	500	$ 1,551.20	$ 2.9894	500	$ 1,494.70	$ (56.50)	-3.64%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	500	$ -	-$ 0.4239	500	$ (211.95)	$ (211.95)	
Sub-Total A (excluding pass through)			$ 1,679.11			$ 1,406.35	**$ (272.76)**	**-16.24%**

	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	500	$ -	$ 0.6119	500	$ 305.95	$ 305.95	
GA Rate Riders	2.2875	500	$ 1,143.75	$ 0.0066	65,700	$ 433.62	$ (710.13)	-62.09%
Low Voltage Service Charge	$ 0.7099	500	$ 354.95	$ 1.1189	500	$ 559.45	$ 204.50	57.61%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 3,177.81**			**$ 2,705.37**	**$ (472.44)**	**-14.87%**
RTSR - Network	$ 2.6482	500	$ 1,324.10	$ 2.5556	500	$ 1,277.80	$ (46.30)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 1.8703	500	$ 935.15	$ 1.8531	500	$ 926.55	$ (8.60)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 5,437.06**			**$ 4,909.72**	**$ (527.34)**	**-9.70%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	68,663	$ 247.19	$ 0.0036	67,835	$ 244.21	$ (2.98)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	68,663	$ 20.60	$ 0.0003	67,835	$ 20.35	$ (0.25)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	65,700	$ 459.90	$ 0.0070	65,700	$ 459.90	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	68,663	$ 7,559.80	$ 0.1101	67,835	$ 7,468.66	$ (91.14)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 13,724.55**			**$ 13,102.84**	**$ (621.71)**	**-4.53%**
HST	13%		$ 1,784.19	13%		$ 1,703.37	$ (80.82)	-4.53%
Total Bill on Average IESO Wholesale Market Price			**$ 15,508.74**			**$ 14,806.21**	**$ (702.53)**	**-4.53%**

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	821,250	kWh
Demand	2,500	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,537.23	1	$ 2,537.23	$ 2,537.23	1	$ 2,537.23	$ -	0.00%
Distribution Volumetric Rate	$ 4.2161	2500	$ 10,540.25	$ 1.5459	2500	$ 3,864.75	$ (6,675.50)	-63.33%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2500	$ -	-$ 0.0028	2500	$ (7.00)	$ (7.00)	
Sub-Total A (excluding pass through)			$ 13,077.48			$ 6,394.98	**$ (6,682.50)**	**-51.10%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	2,500	$ -	$ 0.4408	2,500	$ 1,102.00	$ 1,102.00	
GA Rate Riders	3.68	2,500	$ 9,200.00	$ 0.0066	821,250	$ 5,420.25	$ (3,779.75)	-41.08%
Low Voltage Service Charge	$ 0.7635	2,500	$ 1,908.75	$ 1.1986	2,500	$ 2,996.50	$ 1,087.75	56.99%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 24,186.23**			**$ 15,913.73**	**$ (8,272.50)**	**-34.20%**
RTSR - Network	$ 2.8748	2,500	$ 7,187.00	$ 2.7743	2,500	$ 6,935.75	$ (251.25)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0036	2,500	$ 5,009.00	$ 1.9851	2,500	$ 4,962.75	$ (46.25)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 36,382.23**			**$ 27,812.23**	**$ (8,570.00)**	**-23.56%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	858,288	$ 3,089.84	$ 0.0036	847,941	$ 3,052.59	$ (37.25)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	858,288	$ 257.49	$ 0.0003	847,941	$ 254.38	$ (3.10)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	821,250	$ 5,748.75	$ 0.0070	821,250	$ 5,748.75	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	858,288	$ 94,497.55	$ 0.1101	847,941	$ 93,358.26	$ (1,139.29)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 139,975.85**			**$ 130,226.21**	**$ (9,749.64)**	**-6.97%**
HST	13%		$ 18,196.86	13%		$ 16,929.41	$ (1,267.45)	-6.97%
Total Bill on Average IESO Wholesale Market Price			**$ 158,172.72**			**$ 147,155.62**	**$ (11,017.10)**	**-6.97%**

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	821,250	kWh
Demand	3,500	kW
Current Loss Factor	1.0451	
Proposed/Approved Loss Factor	1.0325	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,537.23	1	$ 2,537.23	$ 2,537.23	1	$ 2,537.23	$ -	0.00%
Distribution Volumetric Rate	$ 4.2161	3500	$ 14,756.35	$ 1.5459	3500	$ 5,410.65	$ (9,345.70)	-63.33%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	3500	$ -	-$ 0.0028	3500	$ (9.80)	$ (9.80)	
Sub-Total A (excluding pass through)			$ 17,293.58			$ 7,938.08	**$ (9,355.50)**	**-54.10%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ -	3,500	$ -	$ 0.4408	3,500	$ 1,542.80	$ 1,542.80	
GA Rate Riders	3.68	3,500	$ 12,880.00	$ 0.0066	821,250	$ 5,420.25	$ (7,459.75)	-57.92%
Low Voltage Service Charge	$ 0.7635	3,500	$ 2,672.25	$ 1.1986	3,500	$ 4,195.10	$ 1,522.85	56.99%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32,845.83**			**$ 19,096.23**	**$ (13,749.60)**	**-41.86%**
RTSR - Network	$ 2.8748	3,500	$ 10,061.80	$ 2.7743	3,500	$ 9,710.05	$ (351.75)	-3.50%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0036	3,500	$ 7,012.60	$ 1.9851	3,500	$ 6,947.85	$ (64.75)	-0.92%
Sub-Total C - Delivery (including Sub-Total B)			**$ 49,920.23**			**$ 35,754.13**	**$ (14,166.10)**	**-28.38%**
Wholesale Market Service Charge (WMSC)	$ 0.0036	858,288	$ 3,089.84	$ 0.0036	847,941	$ 3,052.59	$ (37.25)	-1.21%
Rural and Remote Rate Protection (RRRP)	$ 0.0003	858,288	$ 257.49	$ 0.0003	847,941	$ 254.38	$ (3.10)	-1.21%
Standard Supply Service Charge								
Debt Retirement Charge (DRC)	$ 0.0070	821,250	$ 5,748.75	$ 0.0070	821,250	$ 5,748.75	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1101	858,288	$ 94,497.55	$ 0.1101	847,941	$ 93,358.26	$ (1,139.29)	-1.21%
Total Bill on Average IESO Wholesale Market Price			**$ 153,513.85**			**$ 138,168.11**	**$ (15,345.74)**	**-10.00%**
HST	13%		$ 19,956.80	13%		$ 17,961.85	$ (1,994.95)	-10.00%
Total Bill on Average IESO Wholesale Market Price			**$ 173,470.66**			**$ 156,129.97**	**$ (17,340.69)**	**-10.00%**

Appendix "F" – 2018 Proposed Tariff of Rates and Charges

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2017-0038

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	27.92
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$	0.50
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$	(1.62)
Distribution Volumetric Rate	$/kWh	0.0051
Low Voltage Service Rate	$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0009
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kWh	0.0003
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055

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

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2017-0038

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service buildings requiring a connection with a connected load less than 50 kW, and, Town Houses and Condominiums described in section 3.1.9 of the Distributor's Conditions of Service that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single family dwellings. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	22.22
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.0141
Low Voltage Service Rate	$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0010
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0008
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kWh	0.0003
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kWh	0.0018
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kWh	(0.0026)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052

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

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TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2017-0038

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load, or whose average monthly maximum demand used for billing purposes, is equal to or greater than 50 kW but less than 1000 kW. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	123.60
Distribution Volumetric Rate	$/kW	2.9894
Low Voltage Service Rate	$/kW	1.1189
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.5177
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.2627
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kW	0.0942
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kW	0.1597
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kW	(0.8493)
Retail Transmission Rate - Network Service Rate	$/kW	2.5556
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.8531

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

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GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or whose average monthly maximum demand used for billing purposes is equal to or greater than 1000 kW but less than 5000 kW. Class A and Class B consumers are defined in 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 Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	2,537.23
Distribution Volumetric Rate	$/kW	1.5459
Low Voltage Service Rate	$/kW	1.1986
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.3087
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.3684
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kW	0.1321
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kW	0.8199
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kW	(1.1911)
Retail Transmission Rate - Network Service Rate	$/kW	2.7743
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9851

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

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Standard Supply Service - Administrative Charge (if applicable)	$	0.25

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LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or great than, 5000 kW. Class A and Class B consumers are defined in 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 Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	10,362.66
Distribution Volumetric Rate	$/kW	1.8690
Low Voltage Service Rate	$/kW	1.3596
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.4103
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.4561
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kW	0.6177
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kW	(1.4747)
Retail Transmission Rate - Network Service Rate	$/kW	3.0755
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2518

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

Erie Thames Powerlines Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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EB-2017-0038

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average monthly 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 level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	2.11
Distribution Volumetric Rate	$/kWh	0.0752
Low Voltage Service Rate	$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0051
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0008
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kWh	0.0003
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kWh	(0.0054)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kWh	(0.0026)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052

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

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2017-0038

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	13.28
Distribution Volumetric Rate	$/kWh	0.0963
Low Voltage Service Rate	$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0020
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kWh	0.0008
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kWh	0.0003
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kWh	0.0018
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kWh	(0.0026)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052

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

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

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EB-2017-0038

STREET LIGHTING SERVICE CLASSIFICATION

This Classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	3.73
Distribution Volumetric Rate	$/kW	21.6752
Low Voltage Service Rate	$/kW	1.4231
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	(0.4707)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.2884
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kW	0.1034
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kW	(18.8903)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kW	(0.9325)
Retail Transmission Rate - Network Service Rate	$/kW	1.9726
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3561

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

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2017-0038

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification refers to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,689.82
Distribution Volumetric Rate	$/kW	2.9069
Low Voltage Service Rate	$/kW	1.5809
Rate Rider for Disposition of Global Adjustment Account (2018) - effective unitl December 31, 2019 - applicable only to Non-RPP customers	$/kWh	0.0066
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.2865
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective unitl December 31, 2019	$/kW	0.3700
Rate Rider for Disposition of Account 1580 sub-account CBDR (2018) - effective until December 31, 2019 - applicable only to Class B customers	$/kW	0.1326
Rate rider for Recovery of Lost Revenue Adjustment Mechanism Account (LRAM) (2018) - effective until December 31, 2019	$/kW	(0.0339)
Rate Rider for Disposition of CGAAP to IFRS Transition Variance Account (2018) - effective unitl December 31, 2019	$/kW	(1.1964)
Retail Transmission Rate - Network Service Rate	$/kW	3.7115
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.6180

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

Erie Thames Powerlines Corporation
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EB-2017-0038

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

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)

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2017-0038

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	$	15.00
Easement Letter	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned Cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection - during regular business hours	$	30.00
Collection of account charge - no disconnection - after regular hours	$	165.00
Disconnect/Reconnect at Meter - during regular hours	$	65.00
Disconnect/Reconnect at Meter - after regular hours	$	185.00
Disconnect/Reconnect at Pole - during regular hours	$	185.00

Other

Temporary service - install & remove - overhead - no transformer	$	500.00
Temporary service - install & remove - underground - no transformer	$	300.00
Specific Charge for Access to the Power Poles - $/pole/year (with the exception of wireless attachments)	$	43.63

Erie Thames Powerlines Corporation

TARIFF OF RATES AND CHARGES

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EB-2017-0038

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	1.0325
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0144
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0222
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0043

Appendix “G” - DVA Continuity Schedules and Rate Riders

Ontario Energy Board

2018 Deferral/Variance Account Workform

Utility Name	Erie Thames Powerlines Corporation
Service Territory	
Assigned EB Number	EB-2017-0038
Name of Contact and Title	Graig Pettitt, Director-Regulatory, Finance & Custo
Phone Number	519-485-1820 Ex 254
Email Address	gpettit@eriethamespower.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.

Ontario Energy Board

2018 Deferral/Variance Account Workform

Instructions for Tabs 2 to 7

Tab	Tab Details	Step	Instructions
2 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	1	Complete the DVA continuity schedule. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2016 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, Account 1595 (2014) would have information starting in 2014, when the relevant balances approved for disposition were first transferred into Account 1595 (2014). The DVA continuity schedule currently starts from 2011, if a utility has an Account 1595 with a vintage year prior to 2011, then a separate schedule should be provided starting from the vintage year.
		2a	If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (e.g. last disposition was for 2014 balances in the 2016 rate application, current balance requested for disposition accumulated from 2015 to 2016), check off the checkbox in cell BS13. If the checkbox is not checked off, then proceed to tabs 4 to 7 and complete the tabs accordingly. If the checkbox is checked off, tab 5.1 relating to Class A customer consumption will be generated, see step 7 to 10 below for further details.
		2b	If the checkbox in step 2a is checked off, another checkbox will pop up to the right of the checkbox. If you had any Class A customers at any point during the period that the Account 1580, sub-account CBR Class B balance accumulated (i.e. 2015 and 2016 or 2016), check off the checkbox. If the checkbox is not checked off, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as a part of the general DVA rate rider. If the checkbox is checked off, then tab 5.3 will be generated. This tab will calculate the billing determinants applicable to Account 1580 sub-account CBR Class B, using information inputted in tab 5.1. See step 12 below for further details. The CBR Class B balance will be allocated in tab 5 and the rate rider will be calculated in tab 6.
		3	Enter the number of utility specific 1508 sub-accounts that are approved for the utility in the textbox in cell B50. The DVA continuity schedule will generate the number of utility specific 1508 sub-accounts starting in row 51. Input the name and the balances of the sub-account(s) starting in row 51. If a utility does not have utility specific 1508 sub-accounts, the generic 1508 sub-account Other will still be listed in the DVA continuity schedule. Check off the "check to dispose of account" checkbox in column BT for sub-accounts requested for disposition.
3. Appendix A	This tab shows the year end balance variances between the continuity schedule and that reported in the RRR.	4	Provide an explanation for the variances identified.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	5	Complete the billing determinant table. Note that columns O and P are generated when a utility indicates they have Class A customers in tab 2. Information in these columns are populated based on data from tab 5.1.
5 - Allocating Def-Var Balances	This tab allocates the DVA balance (except for CBR Class B if Class A customers exist).	6	Review the allocated balances to ensure the allocation is appropriate. Note that the allocations for Account 1589, Account 1580, sub-account CBR Class B will be determined after tabs 5.1 to 5.3a have been completed.
5.1 - Class A Data	This is a new tab that is to be completed if there were any Class A customers at any point during the period the GA balance accumulated. The tab also considers Class A/B transition customers. The data on this tab is used for the	7	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that the GA balance accumulated. Under #1, enter the year the Account 1589 GA balance was last disposed.
		8	Under #2a, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If no, proceed to #3b in step 10. If yes, #2b and tab 5.2 will be generated. Proceed to #2b. Under #2b, indicate whether you had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If no, proceed to #3a in step 9. If yes, tab 5.3a will be generated. Proceed to #3a in step 9.

Consumption	purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR Class B charges for transition customers (if applicable).	9	Under #3a, enter the number of transition customers during the period the Account 1589 GA balance accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 5.2 and 5.3a, respectively. Each transition customer identified in tab 5.1, table 3a will be assigned a customer number and the number will correspond to the same transition customers populated in tabs 5.2 and 5.3a. The data in tab 5.1 will also be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
		10	Under #3b, enter the number of customers who were Class A customers during the entire period since the year the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B during the period). A table will be generated based on the number of customers. Complete the table accordingly for each Class A customer identified. This data will be used in the calculation of billing determinants in the allocation of GA and CBR Class B balances to the rate classes, as applicable.
5.2 - 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	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2a during the period where the GA balance accumulated. In row 20, enter the total Class B consumption which equals to Non-RPP consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.
5.3 - 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	This tab is generated when the utility checks in tab 2 that they have Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. Select one of two options pertaining to the years in which the CBR Class B balance accumulated, either 2015 and 2016, or 2016 only in cell B13. The rest of the information in the tab is auto-populated and will be used in the calculation of the CBR Class B rate rider calculated in tab 6.
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	This tab is generated when the utility indicates that they have transition customers in tab 5.1, #2b during the period where the CBR Class B balance accumulated. In row 20, enter the total Class B consumption which equals to total consumption less WMP consumption and consumption for Class A customers (who were Class A for partial and full year). The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. Note that the transition customers for the GA may be different than the transition customers for CBR Class B as this would depend on the period in which the GA and CBR Class B balances accumulated. All transition customers who are allocated a specific CBR Class B amount is not to be charged the general CBR Class B rate rider.
6 - Calculation of Def-Var RR	This tab calculates all the applicable DVA ate riders.	14	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 .
7 + 7.a GA Analysis	This is a new GA Analysis Workform that is to be completed.	15	Complete tab 7.a according to the instructions in tab 7.

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

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

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[9]	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
Not to be disposed of until a year after rate rider has expired and that balance has been audited	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
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 - OEB Cost Assessment	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	
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)	
LRAM Variance Account[11]	**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 (e.g 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 tra in this column.

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

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 Jan in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be add

4 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: 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 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be re 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 completec 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

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

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 closir balance 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 2014 when 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 sched provided 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					$0					$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge[9]	1580					$0					$0
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584					$0					$0
RSVA - Retail Transmission Connection Charge	1586					$0					$0
RSVA - Power (excluding Global Adjustment)[12]	1588					$0					$0
RSVA - Global Adjustment [12]	1589					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595					$0					$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595					$0					$0
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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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 - OEB Cost Assessment	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
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)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LRAM Variance Account[11]	**1568**					$0					$0
Total including Account 1568			$0	$0	$0	$0	$0	$0	$0	$0	$0
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.

1 For RSVA 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.

2 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.

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 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."

4 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)

5 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.

6 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.

7 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.

8 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

9 Account 1580 RSVA WMS 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.

10 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.

11 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.

12 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. 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.

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

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

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
Group 1 Accounts											
LV Variance Account	1550	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551										
RSVA - Wholesale Market Service Charge[9]	1580	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[12]	1588	$0				$0	$0				$0
RSVA - Global Adjustment [12]	1589	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$0				$0	$0				$0
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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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 - OEB Cost Assessment	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
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)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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 (e.g 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 tra in this column.

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

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 Jan in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be add

4 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: 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 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be r 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 completec 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

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

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

2013

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
Group 1 Accounts											
LV Variance Account	1550	$0			-$143,470	-$143,470	$0			-$29,387	-$29,387
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0			$0	$0
RSVA - Wholesale Market Service Charge[9]	1580	$0			-$1,415,979	-$1,415,979	$0			-$18,317	-$18,317
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584	$0			-$2,162,831	-$2,162,831	$0			-$48,356	-$48,356
RSVA - Retail Transmission Connection Charge	1586	$0			$453,340	$453,340	$0			$43,069	$43,069
RSVA - Power (excluding Global Adjustment)[12]	1588	$0			$1,550,299	$1,550,299	$0			$80,365	$80,365
RSVA - Global Adjustment [12]	1589	$0			$89,531	$89,531	$0			$84,352	$84,352
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0			$400,904	$400,904	$0			$11,423	$11,423
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$0	-$1,027,299	-$1,607,260		$579,961	$0			$22,987	$22,987
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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$0	-$1,027,299	-$1,607,260	-$1,228,206	-$648,245	$0	$0	$0	$146,136	$146,136
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$0	-$1,027,299	-$1,607,260	-$1,317,737	-$737,776	$0	$0	$0	$61,784	$61,784
RSVA - Global Adjustment 12	**1589**	$0	$0	$0	$89,531	$89,531	$0	$0	$0	$84,352	$84,352
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 - OEB Cost Assessment	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
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)		$0	-$1,027,299	-$1,607,260	-$1,228,206	-$648,245	$0	$0	$0	$146,136	$146,136
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		$0	-$1,027,299	-$1,607,260	-$1,228,206	-$648,245	$0	$0	$0	$146,136	$146,136
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					

2014

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-14	Transactions(1) Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments(2) during 2014	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	OEB-Approved Disposition during 2014	Interest Adjustments(2) during 2014	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts											
LV Variance Account	1550	-$143,470	$251,947	-$398,823		$507,300	-$29,387	$2,854	-$34,085		$7,552
Smart Metering Entity Charge Variance Account	1551	$0	$10,232			$10,232	$0	$428			$428
RSVA - Wholesale Market Service Charge[9]	1580	-$1,415,979	-$33,788	-$1,125,198		-$324,569	-$18,317	-$7,216	-$23,563		-$1,970
Variance WMS – Sub-account CBR Class A[9]	1580										
Variance WMS – Sub-account CBR Class B[9]	1580										
RSVA - Retail Transmission Network Charge	1584	-$2,162,831	-$6,636	-$2,372,931		$203,464	-$48,356	-$10,438	-$64,192		$5,398
RSVA - Retail Transmission Connection Charge	1586	$453,340	$171,870	-$112,299		$737,509	$43,069	$10,182	$39,908		$13,343
RSVA - Power (excluding Global Adjustment)[12]	1588	$1,550,299	$107,087	$287,447		$1,369,939	$80,365	$14,612	$37,534		$57,443
RSVA - Global Adjustment [12]	1589	$89,531	$962,542	$821,612	$1,623,815	$1,854,276	$84,352	$15,130	$67,198		$32,284
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$400,904		$400,904		$0	$11,423		$19,281		-$7,858
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	$579,961	-$691,022			-$111,061	$22,987	$4,141			$27,128
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	$1,464,159	$2,872,450		-$1,408,291	$0	-$18,131			-$18,131
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
Not to be disposed of until a year after rate rider has expired and that balance has been audited											
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-$648,245	$2,236,391	$373,162	$1,623,815	$2,838,799	$146,136	$11,562	$42,081	$0	$115,617
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-$737,776	$1,273,849	-$448,450	$0	$984,523	$61,784	-$3,568	-$25,117	$0	$83,333
RSVA - Global Adjustment 12	**1589**	$89,531	$962,542	$821,612	$1,623,815	$1,854,276	$84,352	$15,130	$67,198	$0	$32,284
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 - OEB Cost Assessment	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
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)		-$648,245	$2,236,391	$373,162	$1,623,815	$2,838,799	$146,136	$11,562	$42,081	$0	$115,617
LRAM Variance Account[11]	**1568**	$0				$0	$0				$0
Total including Account 1568		-$648,245	$2,236,391	$373,162	$1,623,815	$2,838,799	$146,136	$11,562	$42,081	$0	$115,617
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	$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					

2015

Account Descriptions	Account Number	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
Group 1 Accounts							
LV Variance Account	1550	$507,300	$580,076	$255,353		$832,023	$7,552
Smart Metering Entity Charge Variance Account	1551	$10,232	-$5,431	$11,484		-$6,683	$428
RSVA - Wholesale Market Service Charge[9]	1580	-$324,569	-$1,041,673	-$290,782		-$1,075,460	-$1,970
Variance WMS – Sub-account CBR Class A[9]	1580	$0				$0	$0
Variance WMS – Sub-account CBR Class B[9]	1580	$0				$0	$0
RSVA - Retail Transmission Network Charge	1584	$203,464	-$36,619	$210,100		-$43,255	$5,398
RSVA - Retail Transmission Connection Charge	1586	$737,509	$97,641	$565,641		$269,509	$13,343
RSVA - Power (excluding Global Adjustment)[12]	1588	$1,369,939	-$1,163,879	$1,262,852	$823,910	-$232,882	$57,443
RSVA - Global Adjustment [12]	1589	$1,854,276	$1,501,705	-$732,081	-$823,910	$3,264,152	$32,284
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595	$0				$0	-$7,858
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595	$0				$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	-$111,061	-$203,358			-$314,419	$27,128
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$0				$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	-$1,408,291	$1,605,941			$197,650	-$18,131
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$0	-$955,679	-$1,388,982		$433,303	$0
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0				$0	$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited							
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$2,838,799	$378,724	-$106,415	$0	$3,323,938	$115,617
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$984,523	-$1,122,981	$625,666	$823,910	$59,786	$83,333
RSVA - Global Adjustment 12	**1589**	$1,854,276	$1,501,705	-$732,081	-$823,910	$3,264,152	$32,284
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0				$0	$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	$0				$0	$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508	$0				$0	$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	$0				$0	$0
	1508	$0				$0	$0
	1508	$0				$0	$0
	1508	$0				$0	$0
	1508	$0				$0	$0
Retail Cost Variance Account - Retail	1518	$0				$0	$0
Misc. Deferred Debits	1525	$0				$0	$0
Retail Cost Variance Account - STR	1548	$0				$0	$0
Board-Approved CDM Variance Account	1567	$0				$0	$0
Extra-Ordinary Event Costs	1572	$0				$0	$0
Deferred Rate Impact Amounts	1574	$0				$0	$0
RSVA - One-time	1582	$0				$0	$0
Other Deferred Credits	2425	$0				$0	$0
Group 2 Sub-Total		$0	$0	$0	$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	$0				$0	$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	$0				$0	$0
Total of Group 1 and Group 2 Accounts (including 1592)		$2,838,799	$378,724	-$106,415	$0	$3,323,938	$115,617
LRAM Variance Account[11]	**1568**	$0				$0	$0
Total including Account 1568		$2,838,799	$378,724	-$106,415	$0	$3,323,938	$115,617
Renewable Generation Connection Capital Deferral Account[8]	1531	$0				$0	$0
Renewable Generation Connection OM&A Deferral Account[8]	1532	$0				$0	$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0
Smart Grid OM&A Deferral Account	1535	$0				$0	$0
Smart Grid Funding Adder Deferral Account	1536	$0				$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555	$0				$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555	$0				$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555	$0				$0	$0
Smart Meter OM&A Variance[4]	1556	$0				$0	$0
Meter Cost Deferral Account (MIST Meters)[10]	1557	$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	

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

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

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

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 Jan in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be add

4 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: 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 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be r 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 complete 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

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

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

Account Descriptions	Account Number	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 1 Accounts					
LV Variance Account	1550	$6,206	$9,703		$4,055
Smart Metering Entity Charge Variance Account	1551	$23	$260		$191
RSVA - Wholesale Market Service Charge[9]	1580	-$5,617	-$452		-$7,135
Variance WMS – Sub-account CBR Class A[9]	1580				$0
Variance WMS – Sub-account CBR Class B[9]	1580				$0
RSVA - Retail Transmission Network Charge	1584	$335	$19,953		-$14,220
RSVA - Retail Transmission Connection Charge	1586	$5,127	$14,249		$4,221
RSVA - Power (excluding Global Adjustment)[12]	1588	$6,263	$67,582	$2,839	-$1,037
RSVA - Global Adjustment [12]	1589	$31,546	$2,805	-$2,839	$58,186
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595		-$7,858		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595				$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595				$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	-$2,352	$174		$24,602
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595				$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	-$10,738			-$28,869
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$5,948			$5,948
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595				$0
Not to be disposed of until a year after rate rider has expired and that balance has been audited					
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$36,741	$106,416	$0	$45,942
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$5,195	$103,611	$2,839	-$12,244
RSVA - Global Adjustment 12	**1589**	$31,546	$2,805	-$2,839	$58,186
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508				$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508				$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508				$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508				$0
	1508				$0
	1508				$0
	1508				$0
	1508				$0
Retail Cost Variance Account - Retail	1518				$0
Misc. Deferred Debits	1525				$0
Retail Cost Variance Account - STR	1548				$0
Board-Approved CDM Variance Account	1567				$0
Extra-Ordinary Event Costs	1572				$0
Deferred Rate Impact Amounts	1574				$0
RSVA - One-time	1582				$0
Other Deferred Credits	2425				$0
Group 2 Sub-Total		$0	$0	$0	$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592				$0
Total of Group 1 and Group 2 Accounts (including 1592)		$36,741	$106,416	$0	$45,942
LRAM Variance Account[11]	**1568**				$0
Total including Account 1568		$36,741	$106,416	$0	$45,942
Renewable Generation Connection Capital Deferral Account[8]	1531				$0
Renewable Generation Connection OM&A Deferral Account[8]	1532				$0
Renewable Generation Connection Funding Adder Deferral Account	1533				$0
Smart Grid Capital Deferral Account	1534				$0
Smart Grid OM&A Deferral Account	1535				$0
Smart Grid Funding Adder Deferral Account	1536				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555				$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555				$0
Smart Meter OM&A Variance[4]	1556				$0
Meter Cost Deferral Account (MIST Meters)[10]	1557				$0
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.g 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 tra in this column.

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

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 Jan in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be add

4 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: 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 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be re 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 completec 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

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

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

Account Descriptions	Account Number	2016 Opening Principal Amounts as of Jan-1-16	2016 Transactions(1) Debit / (Credit) during 2016	2016 OEB-Approved Disposition during 2016	2016 Principal Adjustments(2) during 2016	2016 Closing Principal Balance as of Dec-31-16	2016 Opening Interest Amounts as of Jan-1-16	2016 Interest Jan-1 to Dec-31-16	2016 OEB-Approved Disposition during 2016	2016 Interest Adjustments(2) during 2016	2016 Closing Interest Amounts as of Dec-31-16	2017 Principal Disposition during 2017 - instructed by OEB	2017 Interest Disposition during 2017 - instructed by OEB	2017 Closing Principal Balances as of Dec 31-16 Adjusted for Dispositions during 2017	2017 Closing Interest Balances as of Dec 31-16 Adjusted for Dispositions during 2017
Group 1 Accounts															
LV Variance Account	1550	$832,023	$760,946	$251,947		$1,341,022	$4,055	$11,196	$1,544		$13,707			$1,341,022	$13,707
Smart Metering Entity Charge Variance Account	1551	-$6,683	-$5,910	-$1,252		-$11,341	$191	-$90	$150		-$49			-$11,341	-$49
RSVA - Wholesale Market Service Charge[9]	1580	-$1,075,460	-$443,479	-$33,788		-$1,485,151	-$7,135	-$14,081	-$2,012		-$19,204			-$1,485,151	-$19,204
Variance WMS – Sub-account CBR Class A[9]	1580	$0	$14,067	$0		$14,067	$0	$211	$0		$211			$14,067	$211
Variance WMS – Sub-account CBR Class B[9]	1580	$0	$98,953	$0		$98,953	$0	$1,304	$0		$1,304			$98,953	$1,304
RSVA - Retail Transmission Network Charge	1584	-$43,255	$91,829	-$6,636		$55,210	-$14,220	-$127	-$14,652		$305			$55,210	$305
RSVA - Retail Transmission Connection Charge	1586	$269,509	$136,833	$171,870		$234,472	$4,221	$2,678	$1,615		$5,284			$234,472	$5,284
RSVA - Power (excluding Global Adjustment)[12]	1588	-$232,882	-$652,103	$107,087	$1,299,176	$307,104	-$1,037	-$11,622	-$8,569	$10,707	$6,617			$307,104	$6,617
RSVA - Global Adjustment [12]	1589	$3,264,152	$1,624,109	$2,586,357	-$1,299,176	$1,002,728	$58,186	$34,418	$67,412	-$10,707	$14,485			$1,002,728	$14,485
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	$0				$0	$0				$0			$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595	$0				$0	$0				$0			$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	-$314,419	-$298,506			-$612,925	$24,602	-$5,572			$19,030			-$612,925	$19,030
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595	$0				$0	$0				$0			$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	$197,650	$459,629			$657,279	-$28,869	$2,359			-$26,510			$657,279	-$26,510
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	$433,303	-$491,629			-$58,326	$5,948	$554			$6,502			-$58,326	$6,502
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595	$0	-$1,349,840	-$3,103,360		$1,753,520	$0	$16,521	-$45,488		$62,009			$1,753,520	$62,009
Not to be disposed of until a year after rate rider has expired and that balance has been audited															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$3,323,938	-$55,101	-$27,775	$0	$3,296,612	$45,942	$37,749	$0	$0	$83,691	$0	$0	$3,296,612	$83,691
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$59,786	-$1,679,210	-$2,614,132	$1,299,176	$2,293,885	-$12,244	$3,331	-$67,412	$10,707	$69,206	$0	$0	$2,293,885	$69,206
RSVA - Global Adjustment 12	**1589**	$3,264,152	$1,624,109	$2,586,357	-$1,299,176	$1,002,728	$58,186	$34,418	$67,412	-$10,707	$14,485	$0	$0	$1,002,728	$14,485
Group 2 Accounts															
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$0			$300,613	$300,613	$0				$0			$300,613	$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 - OEB Cost Assessment	1508	$0	$29,559		$33,442	$63,001	$0				$0			$63,001	$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	$29,559	$0	$334,055	$363,614	$0	$0	$0	$0	$0	$0	$0	$363,614	$0
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)		$3,323,938	-$25,542	-$27,775	$334,055	$3,660,226	$45,942	$37,749	$0	$0	$83,691	$0	$0	$3,660,226	$83,691
LRAM Variance Account[11]	**1568**	$0			$348,410	$348,410	$0	$0		$5,979	$5,979			$348,410	$5,979
Total including Account 1568		$3,323,938	-$25,542	-$27,775	$682,465	$4,008,636	$45,942	$37,749	$0	$5,979	$89,670	$0	$0	$4,008,636	$89,670
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			-$1,194,314	-$1,194,314								-$1,194,314	

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

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

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

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 Jan in "Sub account Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act" will be add

4 Deferral accounts related to Smart Meter deployment are not to be recovered/refunded through the Deferral and Vari Guideline: 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 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be r 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 complete 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

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 Class A customer(s) during this period, Tab 5.3 will Account 1580 sub-account CBR Class B will be disposed thro using information in Tab 5.3.

If you only had Class B customers during this period, the bala sub-account CBR Class B will be allocated and disposed with WMS.

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

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

Account Descriptions	Account Number	Projected Interest on Dec-31-16 Balances: 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	2.1.7 RRR: As of Dec 31-16	Variance RRR vs. 2016 Balance (Principal + Interest)
Group 1 Accounts								
LV Variance Account	1550	$16,092	$6,705	$36,504		$1,377,526.38	$1,354,729	$0
Smart Metering Entity Charge Variance Account	1551	-$136	-$57	-$242		-$11,582.78	-$11,389	$1
RSVA - Wholesale Market Service Charge[9]	1580	-$17,822	-$7,426	-$44,452		-$1,529,602.58	-$1,504,356	-$1
Variance WMS – Sub-account CBR Class A[9]	1580			$211		$0.00	$14,278	$0
Variance WMS – Sub-account CBR Class B[9]	1580	$1,187	$495	$2,986		$101,939.21	$100,257	$0
RSVA - Retail Transmission Network Charge	1584	$663	$276	$1,244		$56,453.57	$55,516	$1
RSVA - Retail Transmission Connection Charge	1586	$2,814	$1,172	$9,270		$243,742.06	$239,759	$3
RSVA - Power (excluding Global Adjustment)[12]	1588	$3,685	$1,536	$11,838		$318,942.66	-$1,822,912	-$2,136,634
RSVA - Global Adjustment [12]	1589	$12,033	$5,014	$31,531		$1,034,258.63	$3,153,845	$2,136,633
Disposition and Recovery/Refund of Regulatory Balances (2009)[7]	1595			$0	Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2010)[7]	1595			$0	Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2011)[7]	1595			$0	Check to Dispose of Account	$0.00		$0
Disposition and Recovery/Refund of Regulatory Balances (2012)[7]	1595	-$7,917	-$3,065	$8,048	Check to Dispose of Account	-$604,876.33	-$593,896	-$1
Disposition and Recovery/Refund of Regulatory Balances (2013)[7]	1595			$0	Check to Dispose of Account	$0.00	$0	$0
Disposition and Recovery/Refund of Regulatory Balances (2014)[7]	1595	$8,490	$3,286	-$14,734	Check to Dispose of Account	$642,545.28	$630,769	-$0
Disposition and Recovery/Refund of Regulatory Balances (2015)[7]	1595	-$753	-$292	$5,457	Check to Dispose of Account	-$52,869.01	-$51,825	-$1
Disposition and Recovery/Refund of Regulatory Balances (2016)[7]	1595			$62,009	Check to Dispose of Account	$0.00	$1,815,530	$1
Not to be disposed of until a year after rate rider has expired and that balance has been audited								
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		$18,336	$7,645	$109,672		$1,576,477.09	$3,380,305	$2
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		$6,303	$2,632	$78,141		$542,218.46	$226,460	-$2,136,631
RSVA - Global Adjustment 12	**1589**	$12,033	$5,014	$31,531		$1,034,258.63	$3,153,845	$2,136,633
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$3,607	$1,503	$5,110		$305,723.42		-$300,613
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			$0		$0.00		$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act[3]	1508			$0		$0.00		$0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	$355	$315	$670	Check to Dispose of Account	$63,670.71	$29,559	-$33,442
	1508			$0	Check to Dispose of Account	$0.00		$0
	1508			$0	Check to Dispose of Account	$0.00		$0
	1508			$0	Check to Dispose of Account	$0.00		$0
	1508			$0	Check to Dispose of Account	$0.00		$0
Retail Cost Variance Account - Retail	1518			$0		$0.00		$0
Misc. Deferred Debits	1525			$0	Check to Dispose of Account	$0.00		$0
Retail Cost Variance Account - STR	1548			$0		$0.00		$0
Board-Approved CDM Variance Account	1567			$0		$0.00		$0
Extra-Ordinary Event Costs	1572			$0		$0.00		$0
Deferred Rate Impact Amounts	1574			$0		$0.00		$0
RSVA - One-time	1582			$0		$0.00		$0
Other Deferred Credits	2425			$0	Check to Dispose of Account	$0.00		$0
Group 2 Sub-Total		$3,962	$1,818	$5,780		$369,394.13	$29,559	-$334,055
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			$0		$0.00		$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			$0		$0.00		$0
Total of Group 1 and Group 2 Accounts (including 1592)		$22,298	$9,463	$115,452		$1,945,871.22	$3,409,864	-$334,053
LRAM Variance Account[11]	**1568**	$4,181	$1,742	$11,902		$360,312.24	$335,000	-$19,389
Total including Account 1568		$26,479	$11,205	$127,354		$2,306,183.46	$3,744,864	-$353,443
Renewable Generation Connection Capital Deferral Account[8]	1531			$0		$0.00		$0
Renewable Generation Connection OM&A Deferral Account[8]	1532			$0		$0.00		$0
Renewable Generation Connection Funding Adder Deferral Account	1533			$0		$0.00		$0
Smart Grid Capital Deferral Account	1534			$0		$0.00		$0
Smart Grid OM&A Deferral Account	1535			$0		$0.00		$0
Smart Grid Funding Adder Deferral Account	1536			$0		$0.00		$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital[4]	1555			$0		$0.00		$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries[4]	1555			$0		$0.00		$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs[4]	1555			$0		$0.00		$0
Smart Meter OM&A Variance[4]	1556			$0		$0.00		$0
Meter Cost Deferral Account (MIST Meters)[10]	1557			$0		$0.00		$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component[5]	1575				Check to Dispose of Account	$0.00	$300,614	$300,614
Accounting Changes Under CGAAP Balance + Return Component[5]	1576				Check to Dispose of Account	-$1,194,314.00	-$975,652	$218,662

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5 The OEB requires that disposition of Account 1575 and Account 1576 shall require the use of separate rate riders. In 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.

6 If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to Decemb 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, approved by 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. Diff For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be re 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 completec 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.

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

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

10 Account 1557 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for dis the 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 Applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition i audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be s requested for disposition in the following year.

Ontario Energy Board

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
Smart Metering Entity Charge Variance Account	1551	$ 1.00	
RSVA - Wholesale Market Service Charge9	1580	$ (1.00)	CBR Class A has a balance in it as ETPL has not yet charged the one Class A customer the variance amount. ETPL will disperse the variance amount in July 2017 billing to customer. As it is not a significant amount the variance will be charged to
RSVA - Retail Transmission Network Charge	1584	$ 1.00	
RSVA - Retail Transmission Connection Charge	1586	$ 3.00	
RSVA - Power (excluding Global Adjustment)12	1588	$ (2,136,633.89)	ETPL made adjustments to the pro-ration of the Global Adjustment between RPP and NON-RPP as a result of the GA review. ETPL adjusted the principal and interest balances for 2015 and 2016 which is corrected back to the last disposition. The exact
RSVA - Global Adjustment 12	1589	$ 2,136,632.74	
Disposition and Recovery/Refund of Regulatory Balances (2012)7	1595	$ (1.26)	
Disposition and Recovery/Refund of Regulatory Balances (2014)7	1595	$ (0.02)	
Disposition and Recovery/Refund of Regulatory Balances (2015)7	1595	$ (1.00)	
Disposition and Recovery/Refund of Regulatory Balances (2016)7	1595	$ 1.00	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	$ (300,613.00)	The Deferred IFRS Transition costs were mistakenly being reported in Account 1575. The difference is the same as account 1575.
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	$ (33,442.00)	This difference is 2017 balances included in the continuity schedule. ETPL included 2017 balances of $33,442 to facilitate the discontinuation of this account with this application and have all costs disposed of.
LRAM Variance Account11	1568	$ (19,389.27)	Erie Thames accrued the LRAM each year for the Financial Statements but did not include any interest calculation. Erie Thames updated the balance in 1568 to agree with Appendix 2
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component5	1575	$ 300,614.00	Erie Thames mistakenly used account 1575 to record the Deferred IFRS Transition costs. They are now reported in account 1508. This difference is the same as account 1508,
Accounting Changes Under CGAAP Balance + Return Component5	1576	$ 218,662.00	

2018 Deferral/Variance Account Workform

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

			A		B			C		D=
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh [4]**	**Total Metered kW [4]**	**Metered kWh for Non-RPP Customers [4, 5]**	**Metered kW for Non-RPP Customers [4, 5]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP) [4]**	**Metered kW for Wholesale Market Participants (WMP) [4]**	**Total Metered kWh less WMP consumption *(if applicable)***
RESIDENTIAL SERVICE CLASSIFICATION	kWh	17,424	132,563,464		12,783,747		6,986,214			132,563,464
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICA	kWh	2,018	49,510,682		12,698,561		1,275,038			49,510,682
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	163	94,517,299	284,776	58,400,127	138,356	812,155			94,517,299
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICA	kW	6	75,208,300	161,579	56,559,248	197,271	501,055			75,208,300
LARGE USE SERVICE CLASSIFICATION	kW	1	95,899,264	166,404	107,399,719	177,134	249,626			95,899,264
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	130	517,597		54,758		45,133			517,597
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	238	221,514		31,202		46,128			221,514
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,070	1,985,669	5,449	1,290,090	3,775	287,342			1,985,669
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	4	16,296,711	34,856	16,022,325	36,389	131,369			16,296,711
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
										-
Total		**26,054**	**466,720,500**	**653,064**	**265,239,777**	**552,925**	**$ 10,334,061**	**-**	**-**	**466,720,500**

[1] Account 1595 sub-accounts are to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

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

[3] Input the allocation as determined in the LRAMVA model. The associated rate riders will be calculated in the EDDVAR model.

[4] Data inputted should equal that reported in RRR 2.1.5.4

[5] If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance. If this is the case, this must be noted in the evidence and the proposed allocation methodology must be explained.

2018 Deferral/Va

In the green shaded cells, enter the data related to the **proposed** lo

	A-C		E	F =B-C-E (deduct E if applicable)			
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Total Metered kW less WMP consumption** *(if applicable)*	**Total Metered 2016 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated**	**Total Metered 2016 kWh for Customers that Transitioned Between Class A and B during the period the GA balance accumulated**	**Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption**	**1595 Recovery Share Proportion (2009) [1]**	**1595 Recovery Share Proportion (2010) [1]**	**1595 Recovery Share Proportion (2011) [1]**
RESIDENTIAL SERVICE CLASSIFICATION	-	-	-	12,783,747			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICAT	-	-	-	12,698,561			
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	284,776	-	-	58,400,127			
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICAT	161,579	-	-	56,559,248			
LARGE USE SERVICE CLASSIFICATION	166,404	107,399,719	-	-			
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	-	-	-	54,758			
SENTINEL LIGHTING SERVICE CLASSIFICATION	-	-	-	31,202			
STREET LIGHTING SERVICE CLASSIFICATION	5,449	-	-	1,290,090			
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	34,856	-	-	16,022,325			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
	-	-	-	-			
Total	**653,064**	**107,399,719**	**-**	**157,840,058**	**0%**	**0%**	**0%**

[1] Account 1595 sub-accounts are to be allocated to rate classes in proportion tc

[2] The proportion of customers for the Residential and GS<50 Classes will be us

[3] Input the allocation as determined in the LRAMVA model. The associated rat

[4] Data inputted should equal that reported in RRR 2.1.5.4

[5] If a distributor uses the actual GA price to bill non-RPP Class B customers for
charged/refunded the general GA rate rider as they did not contribute to the GA

2018 Deferral/Va

In the green shaded cells, enter the data related to the **proposed** lo

Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	1595 Recovery Share Proportion (2012) [1]	1595 Recovery Share Proportion (2013) [1]	1595 Recovery Share Proportion (2014) [1]	1595 Recovery Share Proportion (2015) [1]	1595 Recovery Share Proportion (2016) [1]	1568 LRAM Variance Account Class Allocation[3] ($ amounts)	Number of Customers for Residential and GS<50 classes[2]
RESIDENTIAL SERVICE CLASSIFICATION	33%		32%	32%		96,086	17,119
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICAT	10%		11%	11%		89,992	2,019
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	8%		17%	17%		45,473	
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICAT	19%		15%	15%		132,472	
LARGE USE SERVICE CLASSIFICATION	25%		21%	21%		102,781	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0%		1%	1%		(2,779)	
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.1%		0%	0%		403	
STREET LIGHTING SERVICE CLASSIFICATION	0.9%		0%	0%		(102,933)	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4.8%		4%	4%		(1,183)	
Total	**100%**	**0%**	**100%**	**100%**	**0%**	**$ 360,312**	
					Balance as per Sheet 2	$ 360,312	
					Variance	-$ 0	

[1] Account 1595 sub-accounts are to be allocated to rate classes in proportion tc

[2] The proportion of customers for the Residential and GS<50 Classes will be us

[3] Input the allocation as determined in the LRAMVA model. The associated rat

[4] Data inputted should equal that reported in RRR 2.1.5.4

[5] If a distributor uses the actual GA price to bill non-RPP Class B customers for charged/refunded the general GA rate rider as they did not contribute to the GA

Ontario Energy Board

2018 Deferral/Variance Account Workform

		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	LARGE USE SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	SENTINEL LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	1,377,526	kWh	391,261	146,131	278,968	221,977	283,047	1,528	654
Smart Metering Entity Charge Variance Account	1551	(11,583)	# of Customers	(10,381)	(1,202)	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(1,529,603)	kWh	(434,456)	(162,263)	(309,765)	(246,483)	(314,295)	(1,696)	(726)
RSVA - Retail Transmission Network Charge	1584	56,454	kWh	16,035	5,989	11,433	9,097	11,600	63	27
RSVA - Retail Transmission Connection Charge	1586	243,742	kWh	69,230	25,857	49,361	39,277	50,083	270	116
RSVA - Power (excluding Global Adjustment)	1588	318,943	kWh	90,590	33,834	64,590	51,395	65,535	354	151
RSVA - Global Adjustment	1589	1,034,259	Non-RPP kWh	83,766	83,208	382,671	370,609	0	359	204
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	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
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(604,876)	%	(197,129)	(61,032)	(46,213)	(113,838)	(151,522)	(847)	(363)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	642,545	%	205,486	70,037	107,948	96,382	134,935	3,213	643
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(52,869)	%	(16,865)	(5,763)	(8,882)	(7,930)	(11,102)	(264)	(53)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0	0	0	0	0	0
Total of Group 1 Accounts (excluding 1589)		**440,279**		**113,772**	**51,587**	**147,440**	**49,877**	**68,280**	**2,620**	**448**
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	305,723	kWh	86,835	32,432	61,913	49,265	62,818	339	145
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	63,671	kWh	18,085	6,754	12,894	10,260	13,083	71	30
Retail Cost Variance Account - Retail	1518	0	kWh	0	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0	0	0	0	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0	0
Total of Group 2 Accounts		**369,394**		**104,920**	**39,186**	**74,807**	**59,525**	**75,901**	**410**	**175**
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0	0	0	0	0	0
Total of Account 1592		**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account **(Enter dollar amount for each class)**	1568	**360,312**		96,086	89,992	45,473	132,472	102,781	(2,779)	403
(Account 1568 - total amount allocated to classes)		360,312								
Variance		**0**								
Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**101,939**	**kWh**	**37,608**	**14,046**	**26,815**	**21,337**	**(3,263)**	**147**	**63**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**1,652,103**		**457,637**	**180,017**	**392,615**	**244,965**	**317,040**	**3,962**	**1,023**
Total of Account 1580 and 1588 (not allocated to WMPs)		**(1,210,660)**		**(343,866)**	**(128,429)**	**(245,175)**	**(195,088)**	**(248,760)**	**(1,343)**	**(575)**
Balance of Account 1589 Allocated to Non-WMPs		**1,034,259**		**83,766**	**83,208**	**382,671**	**370,609**	**0**	**359**	**204**
Group 2 Accounts (including 1592, 1532)		**369,394**		**104,920**	**39,186**	**74,807**	**59,525**	**75,901**	**410**	**175**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(1,194,314)	kWh	(339,223)	(126,695)	(241,865)	(192,454)	(245,401)	(1,325)	(567)
Total Balance Allocated to each class for Accounts 1575 and 1576		**(1,194,314)**		**(339,223)**	**(126,695)**	**(241,865)**	**(192,454)**	**(245,401)**	**(1,325)**	**(567)**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	$39.70
1589/total kwh	$0.0022

Ontario Energy Board

2018 Deferral/Variance Account Wo

		Amounts from Sheet 2	Allocator	STREET LIGHTING SERVICE CLASSIFICATION	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
LV Variance Account	1550	1,377,526	kWh	5,861	48,100
Smart Metering Entity Charge Variance Account	1551	(11,583)	# of Customers	0	0
RSVA - Wholesale Market Service Charge	1580	(1,529,603)	kWh	(6,508)	(53,410)
RSVA - Retail Transmission Network Charge	1584	56,454	kWh	240	1,971
RSVA - Retail Transmission Connection Charge	1586	243,742	kWh	1,037	8,511
RSVA - Power (excluding Global Adjustment)	1588	318,943	kWh	1,357	11,137
RSVA - Global Adjustment	1589	1,034,259	Non-RPP kWh	8,453	104,987
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	(604,876)	%	(5,141)	(28,732)
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0	%	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	642,545	%	643	24,417
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	(52,869)	%	(53)	(2,009)
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	0	%	0	0
Total of Group 1 Accounts (excluding 1589)		**440,279**		**(2,565)**	**9,985**

Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	305,723	kWh	1,301	10,675
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance - Ontario Clean Energy Benefit Act	1508	0	kWh	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment	1508	63,671	kWh	271	2,223
Retail Cost Variance Account - Retail	1518	0	kWh	0	0
Misc. Deferred Debits	1525	0	kWh	0	0
Retail Cost Variance Account - STR	1548	0	kWh	0	0
Board-Approved CDM Variance Account	1567	0	kWh	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0
RSVA - One-time	1582	0	kWh	0	0
Other Deferred Credits	2425	0	kWh	0	0
Total of Group 2 Accounts		**369,394**		**1,572**	**12,898**

PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	0	kWh	0	0
Total of Account 1592		**0**		**0**	**0**

LRAM Variance Account **(Enter dollar amount for each class)**	1568	**360,312**		(102,933)	(1,183)
(Account 1568 - total amount allocated to classes)		360,312			
Variance		**0**			

Renewable Generation Connection OM&A Deferral Account	1532	**0**	kWh	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	**1580**	**101,939**	**kWh**	**563**	**4,623**

Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)	**1,652,103**		**2,586**	**52,258**
Total of Account 1580 and 1588 (not allocated to WMPs)	**(1,210,660)**		**(5,151)**	**(42,273)**
Balance of Account 1589 Allocated to Non-WMPs	**1,034,259**		**8,453**	**104,987**
Group 2 Accounts (including 1592, 1532)	**369,394**		**1,572**	**12,898**

IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	(1,194,314)	kWh	(5,081)	(41,702)
Total Balance Allocated to each class for Accounts 1575 and 1576		**(1,194,314)**		**(5,081)**	**(41,702)**

Account 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	$39.70
1589/total kwh	$0.0022

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2018 Deferral/Variance Account Workform

1	Please enter the Year the Account 1589 GA Balance was Last Disposed.	2014	(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)?	No	(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).	1	

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2016	2015
Customer A1	LARGE USE SERVICE CLASSIFICATION	kWh	107,399,719	100,247,112
		kW	177,134	185,866

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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 and 2015** **(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 SERVICE CLASSIFICATION	132,563,464	-	0	0	0	0	132,563,464	-	37%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	49,510,682	-	0	0	0	0	49,510,682	-	14%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	94,517,299	284,776	0	0	0	0	94,517,299	284,776	26%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	75,208,300	161,579	0	0	0	0	75,208,300	161,579	21%
LARGE USE SERVICE CLASSIFICATION	95,899,264	166,404	107,399,719	177,134	0	0	-11,500,455	-10,730	-3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	517,597	-	0	0	0	0	517,597	-	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	221,514	-	0	0	0	0	221,514	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	1,985,669	5,449	0	0	0	0	1,985,669	5,449	1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	16,296,711	34,856	0	0	0	0	16,296,711	34,856	5%
	-	-	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	466,720,500	653,064	107,399,719	177,134	-	-	359,320,781	475,930	100%

Ontario Energy Board

2018 Deferral/Variance Account Workform

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

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

1550, 1551, 1584, 1586, 1595

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 113,772	**0.0009**	$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	$ 51,587	**0.0010**	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	$ 147,440	**0.5177**	$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	$ 49,877	**0.3087**	$/kW
LARGE USE SERVICE CLASSIFICATION	kW	166,404	$ 68,280	**0.4103**	$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	$ 2,620	**0.0051**	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 448	**0.0020**	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-$ 2,565	- **0.4707**	$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	$ 9,985	**0.2865**	$/kW
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 441,443**		

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ -	-	$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	$ -	-	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	$ -	-	$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	$ -	-	$/kW
LARGE USE SERVICE CLASSIFICATION	kW	166,404	$ -	-	$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	$ -	-	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ -	-	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	$ -	-	$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	$ -	-	$/kW
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ -**		

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

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2018 Deferral/Variance Account Workform

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

Rate Rider Calculation for Account 1580, sub-account CBR Class B

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 37,608	**0.0003**	$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	$ 14,046	**0.0003**	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	$ 26,815	**0.0942**	$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	$ 21,337	**0.1321**	$/kW
LARGE USE SERVICE CLASSIFICATION		-	-$ 3,263	-	
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	$ 147	**0.0003**	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 63	**0.0003**	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	$ 563	**0.1034**	$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	$ 4,623	**0.1326**	$/kW
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 101,939**		

Rate rider calculated separately only if Class A customers exist during the period the balance accumulated

Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	12,783,747	$ 83,766	**0.0066**	$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	12,698,561	$ 83,208	**0.0066**	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kWh	58,400,127	$ 382,671	**0.0066**	$/kWh
GENERAL SERVICE 1,000 TO 4,999 KW S	kWh	56,559,248	$ 370,609	**0.0066**	$/kWh
LARGE USE SERVICE CLASSIFICATION	kWh	-	$ -	-	$/kWh
UNMETERED SCATTERED LOAD SERVIC	kWh	54,758	$ 359	**0.0066**	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	31,202	$ 204	**0.0066**	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kWh	1,290,090	$ 8,453	**0.0066**	$/kWh
EMBEDDED DISTRIBUTOR SERVICE CLA	kWh	16,022,325	$ 104,987	**0.0066**	$/kWh
	kWh	-	$ -	-	$/kWh
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 1,034,259**		

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2018 Deferral/Variance Account Workform

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

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,424	$ 104,920	$ 0.50	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	$ 39,186	$ 0.0008	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	$ 74,807	$ 0.2627	$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	$ 59,525	$ 0.3684	$/kW
LARGE USE SERVICE CLASSIFICATION	kW	166,404	$ 75,901	$ 0.4561	$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	$ 410	$ 0.0008	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 175	$ 0.0008	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	$ 1,572	$ 0.2884	$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	$ 12,898	$ 0.3700	$/kW
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
		-	$ -	$ -	
Total			**$ 369,394**		

Rate Rider Calculation for Accounts 1575 and 1576

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

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576	
RESIDENTIAL SERVICE CLASSIFICATION	# of Customers	17,424	-$ 339,223	- 1.6224	per customer per month
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	-$ 126,695	- 0.0026	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	kW	284,776	-$ 241,865	- 0.8493	$/kW
GENERAL SERVICE 1,000 TO 4,999 KW S	kW	161,579	-$ 192,454	- 1.1911	$/kW
LARGE USE SERVICE CLASSIFICATION	kW	166,404	-$ 245,401	- 1.4747	$/kW
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	-$ 1,325	- 0.0026	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	-$ 567	- 0.0026	$/kWh
STREET LIGHTING SERVICE CLASSIFICA	kW	5,449	-$ 5,081	- 0.9325	$/kW
EMBEDDED DISTRIBUTOR SERVICE CLA	kW	34,856	-$ 41,702	- 1.1964	$/kW
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**-$ 1,194,314**		

Ontario Energy Board

2018 Deferral/Variance Account Workform

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

Rate Rider Calculation for Accounts 1568

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568 Balance	Rate Rider for Account 1568	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	132,563,464	$ 96,086	**0.0007**	$/kWh
GENERAL SERVICE LESS THAN 50 KW S	kWh	49,510,682	$ 89,992	**0.0018**	$/kWh
GENERAL SERVICE 50 TO 999 KW SERV	**kW**	284,776	$ 45,473	**0.1597**	**$/kW**
GENERAL SERVICE 1,000 TO 4,999 KW S	**kW**	161,579	$ 132,472	**0.8199**	**$/kW**
LARGE USE SERVICE CLASSIFICATION	**kW**	166,404	$ 102,781	**0.6177**	**$/kW**
UNMETERED SCATTERED LOAD SERVIC	kWh	517,597	-$ 2,779	**- 0.0054**	$/kWh
SENTINEL LIGHTING SERVICE CLASSIFI	kWh	221,514	$ 403	**0.0018**	$/kWh
STREET LIGHTING SERVICE CLASSIFIC	**kW**	5,449	-$ 102,933	**- 18.8903**	**$/kW**
EMBEDDED DISTRIBUTOR SERVICE CLA	**kW**	34,856	-$ 1,183	**- 0.0339**	**$/kW**
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 360,312**		

Ontario Energy Board

GA Analysis Workform

<u>Instructions on Account 1589 RSVA - Global Adjustment (GA) Analysis Workform</u>

Purpose:
To calculate an approximate expected balance in Account 1589 RSVA - GA and compare the expected amount to the amount being requested for disposition. Material differences between the

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 <u>GA Billing Rate</u>

• 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)

4 <u>GA Analysis</u>

• Distributors should create a copy of the GA Analysis table in a separate tab for each year that is being requested for disposition, calculate the expected GA balance and determine the reconciliation adjustments (see note 6) for each year.

• The GA Analysis calculates a reasonably expected balance in Account 1589 RSVA – GA. 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 Enter the principal amount pertaining to the year requested for disposition from the application. If multiple years are requested for disposition, the annual amount would be the net change

6 <u>Reconciling Items</u>

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
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

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.
   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.

6-10) Any other items that cause differences between the GA analysis and the amount requested for disposition.
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.

7 Complete the table to obtain the annual GA expected transactions and cumulative GA balance requested for disposition using each of the GA Analysis of Expected Balance tables (note

Please provide any additional details in the Additional Notes and Comments textbox.

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GA Analysis Workform

Input cells	
Drop down cells	

Note 1 **Years Requested for D** | **2015 and 2016**

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

Year		2015	2016			
Total Metered excluding	C = A+B	482,713,527	480,184,681	-	kWh	100%
RPP	A	167,424,260	171,285,714		kWh	34.7%
Non RPP	B = D+E	315,289,267	308,898,967	-	kWh	65.3%
Non-RPP Class A	D	101,280,111	108,673,765		kWh	21.0%
Non-RPP Class B*	E	214,009,156	200,225,202		kWh	44.3%

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

Note 3 **GA Billing Rate**

GA is billed on the | 1st Estimate

GA Billing Rate Description

All Non-RPP customers are billed on IESO's 1st estimate with the exception of 1 Class A customers that is billed on acutal. ETPL only had 1 class A customer as of December 31, 2016 which was a Large Use category customer. The Large Use -Class A customer was excluded from the analysis below.

Note 4 **GA Analysis of Expected Balance**

Year | **2015**

Calendar Month	Non-RPP Class B Including Loss Adjusted Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	19,565,823			19,565,823	0.05549	$ 1,085,708	0.05068	$ 991,596	-$ 94,112
February	18,296,169			18,296,169	0.06981	$ 1,277,256	0.03961	$ 724,711	-$ 552,544
March	19,147,749			19,147,749	0.03604	$ 690,085	0.06290	$ 1,204,393	$ 514,309
April	17,411,101			17,411,101	0.06705	$ 1,167,414	0.09559	$ 1,664,327	$ 496,913
May	17,971,161			17,971,161	0.09416	$ 1,692,165	0.09668	$ 1,737,452	$ 45,287
June	18,299,558			18,299,558	0.09228	$ 1,688,683	0.09540	$ 1,745,778	$ 57,095
July	19,849,651			19,849,651	0.08888	$ 1,764,237	0.07883	$ 1,564,748	-$ 199,489
August	20,101,293			20,101,293	0.08805	$ 1,769,919	0.08010	$ 1,610,114	-$ 159,805
September	19,013,012			19,013,012	0.08270	$ 1,572,376	0.06703	$ 1,274,442	-$ 297,934
October	18,323,921			18,323,921	0.06371	$ 1,167,417	0.07544	$ 1,382,357	$ 214,940
November	17,671,988			17,671,988	0.07623	$ 1,347,136	0.11320	$ 2,000,469	$ 653,333
December	17,013,894			17,013,894	0.11462	$ 1,950,133	0.09471	$ 1,611,386	-$ 338,747
Net Change in Expecte	**222,665,320**	**-**	**-**	**222,665,320**		**$ 17,172,527**		**$ 17,511,773**	**$ 339,246**

Note 5 Net Change in Account 1589 Principal Balance in the Year Requested for Disposition $ 677,794

Preliminary Difference $ 338,548

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GA Rates per IESO website

($/kWh)	2016 First Estimate	2016 Second Estimate	2016 Actual	2015 First Estimate	2015 Second Estimate	2015 Actual	2014 First Estimate	2014 Second Estimate	2014 Actual
January	0.08423	0.09214	0.09179	0.05549	0.06161	0.05068	0.03626	0.01806	0.01261
February	0.10384	0.09678	0.09851	0.06981	0.04095	0.03961	0.02231	0.01118	0.01330
March	0.09022	0.10299	0.10610	0.03604	0.05740	0.06290	0.01103	-0.00800	-0.00027
April	0.12115	0.11177	0.11132	0.06705	0.09268	0.09559	-0.00965	0.05453	0.05198
May	0.10405	0.11493	0.10749	0.09416	0.09730	0.09668	0.05356	0.07352	0.07196
June	0.11650	0.09360	0.09545	0.09228	0.09768	0.09540	0.07190	0.06664	0.06025
July	0.07667	0.08412	0.08306	0.08888	0.08413	0.07883	0.05976	0.05753	0.06256
August	0.08569	0.07050	0.07103	0.08805	0.07355	0.08010	0.06108	0.06897	0.06761
September	0.07060	0.09148	0.09531	0.08270	0.07191	0.06703	0.08049	0.08072	0.07963
October	0.09720	0.11780	0.11226	0.06371	0.07193	0.07544	0.07492	0.10135	0.10014
November	0.12271	0.11500	0.11109	0.07623	0.12448	0.11320	0.09901	0.08504	0.08232
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444

Note 6 **Reconciling Items between Expected GA Balance and Amount Requested for Disposition**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N	-$ 34,505	
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N	-$ 247,912	
2a	Remove prior year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
2b	Add current year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
3a	Remove difference between prior year accrual to forecast from long term load transfers			Accrued Actuals
3b	Add difference between current year accrual to forecast from long term load transfers	Not Material		Accrue Actuals

4	Remove GA balances pertaining to Class A customers	N		There is no GA balances pertaining to Class A customers in the amount requested for Disposition.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	Y	-$ 80,923	Billing error corrected in 2016
6	Long Term Load Transfer			
7	Loss Factor Variance		-$ 47,650	Variance between loss factor used for billings (based on 2012 COS) can calculated actual loss
8				
9				
10				
	Total Reconciling Items		-$ 410,990	
	Preliminary Difference		$ 338,548	
	Unresolved Difference		-$ 72,442	
	Unresolved Difference as % of Expected GA Payments to IESO		-0.4%	

Note 4 **GA Analysis of Expected Balance**

Year 2016

Calendar Month	Non-RPP Class B Including Loss Adjusted Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	18,223,363			18,223,363	0.08423	$ 1,534,954	0.09179	$ 1,672,722	$ 137,769
February	17,299,043			17,299,043	0.10384	$ 1,796,333	0.09851	$ 1,704,129	-$ 92,204
March	17,018,100			17,018,100	0.09022	$ 1,535,373	0.10610	$ 1,805,620	$ 270,247
April	15,941,492			15,941,492	0.12115	$ 1,931,312	0.11132	$ 1,774,607	-$ 156,705
May	16,890,628			16,890,628	0.10405	$ 1,757,470	0.10749	$ 1,815,574	$ 58,104
June	16,944,864			16,944,864	0.11650	$ 1,974,077	0.09545	$ 1,617,387	-$ 356,689
July	18,393,865			18,393,865	0.07667	$ 1,410,258	0.08306	$ 1,527,794	$ 117,537
August	19,115,237			19,115,237	0.08569	$ 1,637,985	0.07103	$ 1,357,755	-$ 280,229
September	17,525,447			17,525,447	0.07060	$ 1,237,297	0.09531	$ 1,670,350	$ 433,054
October	17,322,951			17,322,951	0.09720	$ 1,683,791	0.11226	$ 1,944,675	$ 260,884
November	16,743,019			16,743,019	0.12271	$ 2,054,536	0.11109	$ 1,859,982	-$ 194,554
December	16,859,225			16,859,225	0.10594	$ 1,786,066	0.08708	$ 1,468,101	-$ 317,965
Net Change in Expecte	**208,277,234**	**-**	**-**	**208,277,234**		**$ 20,339,450**		**$ 20,218,697**	**-$ 120,752**

Note 5 Net Change in Account 1589 Principal Balance in the Year Requested for Disposition -$ 324,933

Preliminary Difference -$ 204,181

GA Rates per IESO website

($/kWh)	2016 First Estimate	2016 Second Estimate	2016 Actual	2015 First Estimate	2015 Second Estimate	2015 Actual	2014 First Estimate	2014 Second Estimate	2014 Actual
January	0.08423	0.09214	0.09179	0.05549	0.06161	0.05068	0.03626	0.01806	0.01261
February	0.10384	0.09678	0.09851	0.06981	0.04095	0.03961	0.02231	0.01118	0.01330
March	0.09022	0.10299	0.10610	0.03604	0.05740	0.06290	0.01103	-0.00800	-0.00027
April	0.12115	0.11177	0.11132	0.06705	0.09268	0.09559	-0.00965	0.05453	0.05198
May	0.10405	0.11493	0.10749	0.09416	0.09730	0.09668	0.05356	0.07352	0.07196
June	0.11650	0.09360	0.09545	0.09228	0.09768	0.09540	0.07190	0.06664	0.06025
July	0.07667	0.08412	0.08306	0.08888	0.08413	0.07883	0.05976	0.05753	0.06256
August	0.08569	0.07050	0.07103	0.08805	0.07355	0.08010	0.06108	0.06897	0.06761
September	0.07060	0.09148	0.09531	0.08270	0.07191	0.06703	0.08049	0.08072	0.07963
October	0.09720	0.11780	0.11226	0.06371	0.07193	0.07544	0.07492	0.10135	0.10014
November	0.12271	0.11500	0.11109	0.07623	0.12448	0.11320	0.09901	0.08504	0.08232
December	0.10594	0.07872	0.08708	0.11462	0.08809	0.09471	0.07318	0.05789	0.07444

Note 6 **Reconciling Items between Expected GA Balance and Amount Requested for Disposition**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N	$ 247,912	
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N	-$ 194,787	
2a	Remove prior year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
2b	Add current year end unbilled to actual revenue differences	N		ETPL accrues unbilled revenue based on actual billings
3a	Remove difference between prior year accrual to forecast from long term load transfers	Y	-$ 4,086	Accrual was higher than actual invoice
3b	Add difference between current year accrual to forecast from long term load transfers	N		Accrued Actuals
4	Remove GA balances pertaining to Class A customers	N		
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	Y	$ 80,923	2015 Billing Error corrected in 2016
6	Long Term Load Transfer	Y		
7	Loss Factor Variance	Y	-$ 23,535	Variance between loss factor used for billings (based on 2012 COS) and calculated actual loss

8	Net Generation Corrections	Y	$ 55,240	The volume of electricity supplied by embedded generators that was submitted in the 1598 settlement form was oversetimated by 611,909 kwh's and $55,240. ETPL has a delivery point where the embedded generation exceeds the conumption and therefore power is injected into the grid. ETPL was using billed generation less IQEI and not actual generation to report to the IESO.
9				
10				

Total Reconciling Items	$ 161,667
Preliminary Difference	-$ 204,181
Unresolved Difference	-$ 42,514
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

Note 7 **Cumulative Expected GA Balance (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K47)	Annual Net Change in Principal GA Requesed for Disposition (cell K48)	Preliminary Difference (cell K49)	Total Reconciling Items (cell D70)	Unresolved Difference	Payments to IESO (cell J47)	Unresolved Difference as % of Expected GA Payments to IESO
2016	-$ 120,752	-$ 324,933	-$ 204,181	$ 161,667	-$ 365,848	$ 20,218,697	-1.8%
2015	$ 339,246	$ 677,794	$ 338,548	-$ 410,990	$ 749,539	$ 17,511,773	4.3%
					$ -		0.0%
					$ -		0.0%
Cumulative Balance	**$ 218,493.25**	**$ 352,861.00**	**$ 134,367.75**	**-$ 249,323.45**	**$ 383,691.20**	**$ 37,730,469.91**	**N/A**

Additional Notes and Comments

Appendix "H" – Cost Allocation

Ontario Energy Board

2018 Cost Allocation Model

EB-2017-0038

Sheet O1 Revenue to Cost Summary Worksheet -

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

			1	2	3	5	6	7	8	9	10
Rate Base Assets		Total	Residential	GS <50	GS >50 to 999 kW	GS > 1,000 to 4,999 kW	Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
crev	Distribution Revenue at Existing Rates	$10,339,220	$6,101,120	$1,257,680	$1,106,343	$767,352	$340,364	$422,351	$24,961	$64,102	$254,948
mi	Miscellaneous Revenue (mi)	$567,005	$434,126	$60,286	$27,275	$10,343	$10,366	$17,155	$2,060	$1,141	$4,252
		Miscellaneous Revenue Input equals Output									
	Total Revenue at Existing Rates	**$10,906,225**	**$6,535,246**	**$1,317,966**	**$1,133,617**	**$777,695**	**$350,731**	**$439,506**	**$27,021**	**$65,243**	**$259,199**
	Factor required to recover deficiency (1 + D)	0.982584									
	Distribution Revenue at Status Quo Rates	$10,159,151	$5,994,862	$1,235,776	$1,087,074	$753,988	$334,437	$414,996	$24,526	$62,985	$250,507
	Miscellaneous Revenue (mi)	$567,005	$434,126	$60,286	$27,275	$10,343	$10,366	$17,155	$2,060	$1,141	$4,252
	Total Revenue at Status Quo Rates	**$10,726,155**	**$6,428,988**	**$1,296,062**	**$1,114,349**	**$764,331**	**$344,803**	**$432,151**	**$26,587**	**$64,127**	**$254,759**
	Expenses										
di	Distribution Costs (di)	$486,521	$264,810	$60,484	$60,356	$21,330	$23,184	$42,601	$2,486	$1,423	$9,846
cu	Customer Related Costs (cu)	$1,184,532	$1,023,423	$131,095	$12,178	$486	$104	$355	$10,564	$5,770	$557
ad	General and Administration (ad)	$4,830,098	$3,701,998	$554,761	$219,746	$66,645	$71,429	$125,523	$37,332	$20,596	$32,066
dep	Depreciation and Amortization (dep)	$1,892,385	$1,104,217	$283,104	$236,522	$69,371	$72,608	$73,772	$6,453	$3,739	$42,600
INPUT	PILs (INPUT)	$32,894	$16,880	$4,138	$5,414	$1,843	$2,093	$1,362	$105	$65	$994
INT	Interest	$924,749	$474,540	$116,320	$152,209	$51,811	$58,844	$38,288	$2,956	$1,829	$27,953
	Total Expenses	**$9,351,178**	**$6,585,868**	**$1,149,902**	**$686,425**	**$211,486**	**$228,261**	**$281,901**	**$59,896**	**$33,423**	**$114,016**
	Direct Allocation	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
NI	Allocated Net Income (NI)	$1,374,977	$705,577	$172,951	$226,314	$77,037	$87,492	$56,929	$4,395	$2,720	$41,562
	Revenue Requirement (includes NI)	$10,726,155	$7,291,445	$1,322,853	$912,739	$288,523	$315,754	$338,830	$64,290	$36,143	$155,577
		Revenue Requirement Input equals Output									
	Rate Base Calculation	$10,159,151									
	Net Assets										
dp	Distribution Plant - Gross	$44,706,915	$23,586,207	$5,759,166	$6,936,140	$2,372,184	$2,631,350	$1,912,150	$152,285	$91,973	$1,265,459
gp	General Plant - Gross	$3,409,173	$1,785,265	$436,366	$537,655	$183,635	$205,069	$144,550	$11,419	$6,940	$98,275
accum dep	Accumulated Depreciation	($4,323,233)	($2,438,683)	($590,154)	($567,302)	($196,913)	($202,188)	($199,874)	($17,026)	($9,760)	($101,335)
co	Capital Contribution	($8,835,976)	($4,984,266)	($1,206,178)	($1,159,471)	($402,457)	($413,239)	($408,509)	($34,798)	($19,948)	($207,111)
	Total Net Plant	**$34,956,879**	**$17,948,523**	**$4,399,200**	**$5,747,023**	**$1,956,450**	**$2,220,992**	**$1,448,317**	**$111,880**	**$69,206**	**$1,055,288**
	Directly Allocated Net Fixed Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
COP	Cost of Power (COP)	$36,657,949	$10,592,138	$3,857,155	$6,952,478	$5,987,088	$7,748,581	$158,727	$17,707	$41,375	$1,302,699
	OM&A Expenses	$6,501,150	$4,990,232	$746,340	$292,281	$88,461	$94,717	$168,479	$50,382	$27,790	$42,469
	Directly Allocated Expenses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal	***$43,159,099***	***$15,582,370***	***$4,603,496***	***$7,244,758***	***$6,075,550***	***$7,843,298***	***$327,206***	***$68,089***	***$69,165***	***$1,345,168***
	Working Capital	**$3,236,932**	**$1,168,678**	**$345,262**	**$543,357**	**$455,666**	**$588,247**	**$24,540**	**$5,107**	**$5,187**	**$100,888**
	Total Rate Base	**$38,193,812**	**$19,117,201**	**$4,744,462**	**$6,290,380**	**$2,412,116**	**$2,809,240**	**$1,472,858**	**$116,986**	**$74,394**	**$1,156,176**
		Rate Base Input equals Output									
	Equity Component of Rate Base	**$15,277,525**	**$7,646,880**	**$1,897,785**	**$2,516,152**	**$964,846**	**$1,123,696**	**$589,143**	**$46,795**	**$29,757**	**$462,470**
	Net Income on Allocated Assets	**$1,374,977**	**($156,881)**	**$146,160**	**$427,924**	**$552,845**	**$116,541**	**$150,250**	**($33,309)**	**$30,704**	**$140,743**
	Net Income on Direct Allocation Assets	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Net Income	**$1,374,977**	**($156,881)**	**$146,160**	**$427,924**	**$552,845**	**$116,541**	**$150,250**	**($33,309)**	**$30,704**	**$140,743**
	RATIOS ANALYSIS										
	REVENUE TO EXPENSES STATUS QUO%	**100.00%**	**88.17%**	**97.97%**	**122.09%**	**264.91%**	**109.20%**	**127.54%**	**41.35%**	**177.43%**	163.75%
	EXISTING REVENUE MINUS ALLOCATED COSTS	$180,069	($756,200)	($4,887)	$220,878	$489,172	$34,977	$100,676	($37,269)	$29,100	$103,622
		Deficiency Input equals Output									
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	($0)	($862,458)	($26,791)	$201,610	$475,808	$29,049	$93,320	($37,704)	$27,984	$99,182
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.00%	-2.05%	7.70%	17.01%	57.30%	10.37%	25.50%	-71.18%	103.18%	30.43%