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January 28, 2020

Via RESS

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

Dear Ms. Walli:

Re: EB-2018-0165, Toronto Hydro-Electric System Limited ("Toronto Hydro"), Custom Incentive Rate-setting ("Custom IR") Application for 2020-2024 Electricity Distribution Rates and Charges – Draft Rate Order Narrative Update

On January 21, 2020, Toronto Hydro filed its Draft Rate Order ("DRO") pursuant to the timelines set out in the OEB's Decision and Order issued on December 19, 2019. At the request of OEB Staff, Toronto Hydro is filing a minor update to the DRO Narrative to clarify the items summarized in Table 1 below. For ease of reference, the updated parts of the DRO narrative are marked by /C.

Physical copies of the updated DRO will follow via courier.

Table 1: List of Updates

	Topic	Update	Reference
1	In-Service Additions ("ISAs")	Statement confirming the methodology for calculating adjusted ISAs.	Page 4
2	Renewable Enabling Improvements ("REI")	Clarification that the updated REI revenue requirement is based on in-service additions.	Page 5
3	Depreciation and Amortization Expense	Breakdown of the adjusted depreciation expense into depreciation and derecognition amounts.	Page 6 and Table 7 on Page 10
4	Updated Group 2 Deferral and Variance Account Balances	Variance explanation for the Capital Related Revenue Requirement Variance Account balance.	Page 13

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Dear Ms. Walli:

Re: EB-2018-0165, Toronto Hydro-Electric System Limited ("Toronto Hydro"), Custom Incentive Rate-setting ("Custom IR") Application for 2020-2024 Electricity Distribution Rates and Charges – Draft Rate Order

Further to the OEB's Decision and Order dated December 19, 2019, please find enclosed Toronto Hydro's draft rate order. Physical copies will follow via courier.

Toronto Hydro notes that due to a late correction to the recalculation of the Allowance for Funds Used During Construction ("AFUDC") it was not able to implement all of the ADUFC adjustments in the revenue requirement calculation. The estimated impact of the outstanding AFUDC adjustment is an additional \$0.9 million reduction to the five-year capital related revenue requirement. Toronto Hydro intends to update all relevant schedules in the final rate order to reflect this adjustment.

Please contact me directly if you have any questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "D. Coban", written over a light blue horizontal line.

Daliana Coban
Director, Regulatory Applications and Business Support
Toronto Hydro-Electric System Limited

cc: Lawrie Gluck, OEB Case Manager
Michael Millar, OEB Counsel
Parties of Record
Amanda Klein, Toronto Hydro
Andrew Sasso, Toronto Hydro
Charles Keizer, Torys LLP

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

AND IN THE MATTER OF an Application by Toronto Hydro-Electric System Limited for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective January 1, 2020 to December 31, 2024.

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

DRAFT RATE ORDER

OEB FILE NO. EB-2018-0165

JANUARY 28, 2020

1 **1. INTRODUCTION**

2 Toronto Hydro-Electric System Limited (“**Toronto Hydro**”) filed an application with the
3 Ontario Energy Board (the “**OEB**”) under section 78 of the *Ontario Energy Board Act*,
4 1998, S.O. c.15, Schedule B, for approval of: (1) electricity distribution rates and other
5 charges effective January 1, 2020; and (2) Custom Price Cap Index framework to set
6 distribution rates effective for the period January 1, 2020 to December 31, 2024, and the
7 rates and charges resulting from it (the “**Application**”).¹ The OEB assigned file number EB-
8 2018-0165 to the Application.

9
10 On December 19, 2019, the OEB released its decision on the Application (the “**Decision**”).²
11 The OEB approved an effective date of January 1, 2020 for new rates with an
12 implementation date of March 1, 2020.³ Rates for 2021-2024 will be determined through
13 the annual rate update process on the basis of the approved Custom Price Cap Index.⁴

14
15 The OEB directed Toronto Hydro to file by January 21, 2020 a detailed draft rate order
16 that reflects the OEB’s findings in the Decision and that includes the information
17 prescribed in section 11 of the Decision.⁵ This Draft Rate Order (the “**DRO**”) implements
18 the Decision as directed by the OEB.

19
20 **2. DETERMINATION OF 2020 REVENUE REQUIREMENT**

21 The OEB approved Toronto Hydro’s application for recovery of its forecasted 2020
22 revenue requirement, subject to the following funding adjustments:

- 23 • Application of the average of monthly averages approach for the 2020-2024 rate
24 base calculation.⁶

¹ EB-2018-0165, Toronto Hydro-Electric System Limited Application (Filed: August 15, 2018).

² EB-2018-0165, Decision and Order (December 19, 2019).

³ EB-2018-0165, Decision and Order (December 19, 2019) at pages 11-12.

⁴ EB-2018-0165, Decision and Order (December 19, 2019) at pages 23-24.

⁵ EB-2018-0165, Decision and Order (December 19, 2019) at pages 201-202.

⁶ EB-2018-0165, Decision and Order (December 19, 2019) at page 57.

- 1 • Disallowance from rate base of \$4 million associated with the Enterprise Resource
2 Planning (“**ERP**”) Phase 1 project.⁷
- 3 • Reduction in the 2020 operating, maintenance and administration expenses
4 (“**OM&A**”) forecast by \$6 million to \$272.2 million.⁸
- 5 • Reduction in the 2020 capital expenditures forecast of \$22.4 million (as part of a
6 total reduction in the 2020-2024 capital expenditures forecast of \$119.9 million).⁹
- 7 • Disallowance of the customer-specific energy storage system (“**ESS**”) segment of
8 the ESS program from rate base and revenue requirement.¹⁰
- 9 • Increase in the 2020 other revenue amount forecast of \$1 million to reflect
10 estimated gains on the disposition of utility property.¹¹
- 11 • Update to the Working Capital Allowance (“**WCA**”) to reflect updated electricity
12 prices and the impact of the Ontario Energy Rebate.¹²
- 13 • Other immaterial adjustments occasioned by the Decision, as noted in the
14 following sections.

15
16 The 2020 Revenue Requirement Workform (“**RRWF**”) filed at Schedule 1-1 includes all the
17 adjustments identified above.

18 19 **3. RATE BASE AND CAPITAL EXPENDITURES**

20 Toronto Hydro updated the rate base evidence in accordance with the Decision.
21 Specifically, Toronto Hydro updated OEB Appendix 2-BA (Fixed Asset Continuity Schedules
22 filed at Schedule 2 of the DRO) to reflect the applicable findings in the Decision for the
23 entire rate period, as summarized below.

⁷ EB-2018-0165, Decision and Order (December 19, 2019) at page 69.

⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 140.

⁹ EB-2018-0165, Decision and Order (December 19, 2019) at pages 74-109.

¹⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 114.

¹¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 130.

¹² EB-2018-0165, Decision and Order (December 19, 2019) at page 53.

1 **Rate Base Adjustments**

2 Toronto Hydro updated rate base to reflect a \$4 million disallowance for the ERP Phase 1
3 project starting with 2020 opening rate base.¹³ Toronto Hydro also excluded customer-
4 specific ESS investments from rate base,¹⁴ which has a net-zero impact on rate base
5 because the affected investments were fully offset by capital contributions.

6

7 **Rate Base Calculation Methodology**

8 Toronto Hydro used monthly averages of in-service additions to calculate rate base.
9 Schedule 3 provides a summary of the updated rate base amounts in the same format as
10 Toronto Hydro's response to undertaking J1.9, Appendix A.¹⁵

11

12 **Capital Expenditure Plan Adjustments**

13 As summarized in Table 1 below, Toronto Hydro updated its 2020-2024 capital funding to
14 implement the capital expenditure plan adjustments specified by the OEB.¹⁶ Schedule 4
15 provides an updated OEB Appendix 2-AB reflecting the capital expenditure plan
16 adjustments by investment category.

17

18 **Table 1: Capital Expenditure Plan Adjustments (\$ Millions)**

	2020	2021	2022	2023	2024	Total
Customer Connections	(2.8)	(3.0)	(3.1)	(3.0)	(2.8)	(14.7)
Area Conversions	(10.2)	(11.5)	(11.3)	(12.3)	(8.7)	(54.0)
Reactive Capital	(6.9)	(7.0)	(7.1)	(7.2)	(7.4)	(35.6)
Fleet and Equipment	(0.9)	(0.9)	(0.8)	(0.9)	(0.8)	(4.2)
AFUDC	(1.7)	(2.5)	(0.9)	(3.3)	(3.0)	(11.4)¹⁷

Note: Variances due to rounding may exist.

¹³ EB-2018-0165, Decision and Order (December 19, 2019) at page 69.

¹⁴ EB-2018-0165, Decision and Order (December 19, 2019) at page 114.

¹⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 57 and 201.

¹⁶ EB-2018-0165, Decision and Order (December 19, 2019) at pages 74-109.

¹⁷ As a result of recalculating AFUDC to align with the Decision, the AFUDC adjustments increased from \$5.4 million to \$11.4 million. Please see Table 2 below for more information.

1 With the exception of the Customer Connections and AFUDC forecasts, Toronto Hydro
2 applied the capital expenditures adjustments on a percentage basis. For example, the
3 \$54.0 million adjustment to the Area Conversions program represents a 24% adjustment
4 to that program's total forecasted budget. Toronto Hydro applied that percentage to each
5 year of the Area Conversions program expenditure plan. The Customer Connections
6 adjustments align with Toronto Hydro's response to undertaking J1.6, while the AFUDC
7 adjustments are the result of recalculating AFUDC in accordance with the Decision.
8 Table 2 below presents the updated AFUDC calculation.

9

10 **Table 2: Updated AFUDC Calculation (\$ Millions)¹⁸**

	2020	2021	2022	2023	2024
	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
AFUDC	4.3	5.7	7.7	5.6	4.7
Average monthly CWIP	118.7	157.9	212.6	154.4	128.8
AFUDC Percentage	3.64%	3.64%	3.64%	3.64%	3.64%

11

12 **In-Service Additions**

13 Toronto Hydro updated the forecast in-service additions to reflect the capital expenditure
14 adjustments.¹⁹ Toronto Hydro used the methodology set out in its response to
15 undertaking JTC1.4 to convert the adjusted capital expenditures into updated in-service
16 additions.

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18 **Working Capital Allowance ("WCA")**

19 As directed by the OEB, Toronto Hydro updated the WCA calculation to capture the
20 effects of: (1) updated electricity prices; (2) updates to IESO credits, including the
21 introduction of the Ontario Energy Rebate and removal of the OREC Global Adjustment

¹⁸ Due to a late correction to the AFUDC recalculation, Toronto Hydro was not able to capture the revenue requirement impacts of the adjusted AFUDC in this DRO. Toronto Hydro intends to update all relevant schedules in the final rate order to reflect the adjusted AFUDC. The estimated impact is an additional \$0.9 million reduction to the five-year capital related revenue requirement.

¹⁹ Please refer to the Fixed Asset Continuity schedules provided at Schedule 2 of the DRO.

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Modifier; and (3) updates to forecasted budget amounts in 2020.²⁰ Schedule 5 provides a supporting addendum to the Navigant Working Capital Requirements Report originally filed at Exhibit 2A, Tab 3, Schedule 2.

Renewable Enabling Improvements (“REI”) Investments

The OEB approved funding for the REI investments proposed in the Distribution System Plan, and directed Toronto Hydro to file the following updates to OEB Appendices 2-FA and 2-FB:²¹

- an updated 2020 opening balance to reflect best available information with respect to 2018 and 2019 REI project spending; and
- the expected in-service dates for the REI ESS projects.

Schedules 6-1 to 6-4 include updated OEB Appendices 2-FA and 2-FB for both Generation, Protection, Monitoring and Control and the Energy Storage System REI investments. Table 3 below summarizes the updated provincial funding component for the approved REI-related revenue requirement as presented in OEB Appendix 2-FB schedules.²²

Table 3: Provincial Funding of REI-Related Revenue Requirement (\$ Millions)

	2020	2021	2022	2023	2024	Total
Generation, Protection, Monitoring and Control	0.95	1.48	1.67	1.86	2.06	8.02
Energy Storage Systems	0.50	0.83	1.01	1.14	1.18	4.65
Total	1.45	2.31	2.67	3.00	3.25	12.68

Note: Variances due to rounding may exist.

Table 4 below provides a reconciliation of the opening balance for the REI funding calculation with the balance in Account 1533 as of December 13, 2019.²³

²⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 53.

²¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 118-119.

²² EB-2018-0165, Decision and Order (December 19, 2019) at page 118. As directed by the OEB, the updated REI-related revenue requirement is based on in-service additions in Appendices 2-FB rather than capital expenditure amounts as previously filed.

²³ EB-2018-0165, Decision and Order (December 19, 2019) at page 119.

1 **Table 4: Account 1533 2019 Balance Reconciliation (\$ Millions)**

	2019 Forecast Balance
Actual Revenue Requirement (OEB Appendix 2-FB GMPC & ESS)	0.8
Forecasted IESO Payments	7.4
Account 1533 Forecasted Balance (see Section 14 of the DRO)	(6.6)

2

3 **4. OPERATING, MAINTENANCE, AND ADMINISTRATION EXPENSES (“OM&A”)**

4 Toronto Hydro updated its 2020 OM&A funding to implement the \$6 million adjustment
5 specified by the OEB,²⁴ as well as updated the 2020 Test Year in OEB Appendix 2-JA
6 (Summary of Recoverable OM&A Expenses) and OEB Appendix 2-K (Employee Costs /
7 Compensation Table) to align with the Decision.²⁵ These appendices are filed at Schedule
8 7 and 8, respectively.

9

10 **5. DEPRECIATION AND AMORTIZATION EXPENSE**

11 Toronto Hydro adjusted the 2020-2024 depreciation expense forecasts to align with the
12 rate base approvals.²⁶ The updated depreciation expense is part of the updated RRWF at
13 Schedule 1 and updated capital related revenue requirement table on page 9. Table 7 on
14 page 10 provides a breakdown of the adjusted depreciation expense into the depreciation
15 and derecognition components.

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16

17 **6. TAXES AND PAYMENT IN LIEU OF TAXES (“PILs”)**

18 Toronto Hydro updated the 2020-2024 PILs forecasts to align with the funding approvals
19 in the Decision and reflect the final 2017 and 2018 tax returns. Please see Schedule 9 for
20 the updated PILs model.

21

22 As directed, Table 5 below provides the updated estimated impact of CCA tax rule
23 changes resulting from Bill C-97.²⁷

²⁴ EB-2018-0165, Decision and Order (December 19, 2019) at page 140.

²⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 201.

²⁶ EB-2018-0165, Decision and Order (December 19, 2019) at page 145.

²⁷ EB-2018-0165, Decision and Order (December 19, 2019) at page 149 and page 201.

1 **Table 5: Estimated PILs Impact of Bill C-97 (\$ Millions)**

	2020	2021	2022	2023	2024
Estimated Updated PILs following the old CCA rules (see Schedule 10-1)	26.4	30.0	27.5	32.3	37.9
Estimated decrease in Updated PILs following the new accelerated CCA rules	(16.7)	(10.8)	(17.1)	(7.4)	(1.7)
Estimated Updated PILs following new accelerated CCA rules (see Schedule 10-2)	9.7	19.2	10.4	24.9	36.2

2

3 **7. COST OF CAPITAL**

4 The OEB approved Toronto Hydro's use of the OEB's deemed capital structure and ROE
5 value of 8.52%. The OEB also accepted the long-term and short-term debt rates.²⁸

6 Toronto Hydro updated the cost of capital calculations to reflect the OEB-approved ROE
7 and to align with the applicable changes to rate base. The updated cost of capital
8 amounts are provided in Tab 7 of the updated RRWF at Schedule 1.

9

10 **8. REVENUE OFFSETS**

11 As summarized below, Toronto Hydro made various adjustments to Specific Service
12 Charges and Revenue Offsets in accordance with the Decision.²⁹ The updated OEB
13 Appendix 2-H (Other Revenue) filed at Schedule 11 reflects the applicable adjustments for
14 the 2020 Test Year.

15

16 **Gains on the Sale of Utility Property**

17 Toronto Hydro increased the 2020 Test Year revenue offset forecast for gains on the sale
18 of utility property by \$1.0 million in accordance with the Decision.³⁰ In addition, Toronto
19 Hydro established a new variance account to track the difference between the forecasted
20 and actual gains over the rate period.³¹

²⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 153.

²⁹ EB-2018-0165, Decision and Order (December 19, 2019) at page 165.

³⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 130.

³¹ Refer to Schedule 18 for the associated Draft Accounting Order.

1 **Street Lighting**

2 The street lighting revenue offset decreased by \$0.3 million as a result of updating the
3 revenue requirement calculation for the street lighting assets that were deemed
4 distribution assets in previous proceedings.³² This update was necessary to: (1) align with
5 the OEB's direction to use monthly averages of in-service additions for the purpose of
6 calculating rate base; and (2) remain consistent with the approach approved in the last
7 rebasing application to offset 100% of the revenue requirement associated with street
8 lighting assets through a direct allocation of revenues from the street lighting contract.³³

9
10 **Wireline Pole Attachment Rate**

11 The OEB approved the generic wireline pole attachment charge of \$44.50 per attachment
12 per year.³⁴ Toronto Hydro updated the 2020 Revenue Offsets forecast accordingly.

13
14 **Retailer Service Charges**

15 Toronto Hydro applied a 2.0% increase to the 2020 Retailer Service Charges rates as
16 required by the Decision and Rate Order in EB-2019-0280 (November 28, 2019), and
17 updated the 2020 Revenue Offsets forecast accordingly.

18
19 **9. CUSTOMER SERVICE CHARGES – VAULT ACCESS**

20 The OEB directed Toronto Hydro to file the precise language in the Conditions of Service
21 confirming the status quo approach for vault access person in attendance charges.³⁵ This
22 language can be found in section 1.7.5 of Toronto Hydro's current Conditions of Service:
23 *"For Customer-Owned vaults that contain Toronto Hydro equipment, Toronto Hydro will*
24 *provide a Customer with one vault access every 12 months at no charge."*³⁶

³² These assets were brought into rate base in 2015. See EB-2014-0116, Decision and Order (December 29, 2015) at page 34.

³³ EB-2014-0116, Decision and Order (December 29, 2015) at page 41.

³⁴ OEB Letter, Inflation Adjustment for Energy Retailer Service Charges and Wireline Pole Attachment Charge for Electricity Distributors (November 28, 2019).

³⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 169.

³⁶ The Conditions of Service are available online: <https://www.torontohydro.com/documents/20143/85785/conditions-of-service.pdf/dd339e19-a626-794f-99e2-6daf14e3494c?t=1554732806706>. Section 1.7.5 is on page 12.

10. SUMMARY OF 2020 REVENUE REQUIREMENT

Table 6 below summarizes the adjustments made to the 2020 revenue requirement to align with the Decision. These adjustments are set out in detail in the 2020 RRWF at Schedule 1-1.

Table 6: 2020 Revenue Requirement (\$ Millions)

	Proposed ³⁷	Adjustments	Approved
Return on Equity	162.0	(8.1)	153.9
Deemed Interest Expense	100.2	(1.6)	98.6
Depreciation Expense	265.5	(1.8)	263.7
PILs	12.7	(3.0)	9.7
Capital Related Revenue Requirement	540.5	(14.6)	525.9
OM&A (including property taxes)	278.0	(5.6)	272.2
Revenue Offsets	(47.1)	(0.7)	(47.8)
Non-Capital Revenue Requirement	230.9	(6.5)	224.4
Base Revenue Requirement	771.4	(21.1)	750.3

Note: Variances due to rounding may exist.

The base revenue requirement will be allocated to and collected from the various customer classes through Toronto Hydro's distribution rates as set out in the draft Tariff of Rates and Charges at Schedules 17-1 to 17-5.

11. APPLICATION OF CUSTOM PRICE CAP INDEX

The OEB approved the Custom Price Cap Index ("CPCI") for setting rates in the years 2021 through 2024. The OEB approved the CPCI as proposed by Toronto Hydro, with the following adjustments:

- the stretch factor is increased to 0.6%;³⁸ and
- a new incremental stretch factor of 0.3% will be applied to the C-factor (represented as " X_{cap} ").³⁹

³⁷ Toronto Hydro notes that the proposed amounts in this table represent the most up-to-date request for revenue requirement funding on the record prior to the decision (as provided in J8.5).

³⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 36.

³⁹ EB-2018-0165, Decision and Order (December 19, 2019) at page 40.

1 The OEB approved the CPCI formula as follows:

2

3
$$\text{CPCI} = I - X + C - g, \text{ or}$$

4
$$\text{CPCI} = I - X + C_n - S_{\text{cap}} * (I + X_{\text{cap}}) - g$$

5 Toronto Hydro's approach for incorporating the incremental stretch factor into the
6 formula is consistent with the proposal made by Pacific Economics Group ("PEG") in
7 response to undertaking J10.5. However, Toronto Hydro used "X_{cap}" in place of PEG's
8 suggested "S" to avoid possible confusion with the scaling factor "S_{cap}".

9

10 Toronto Hydro updated the quantum of the C_n and S_{cap} factors to reflect the approved
11 capital-related revenue requirement and total revenue requirement resulting from the
12 Decision. The updated revenue requirement values are presented in Table 7 below.

13

14 **Table 7: 2020-2024 Revenue Requirement Components (\$ Millions)**

	2020	2021	2022	2023	2024
Rate Base	4,515.1	4,736.3	4,932.9	5,229.5	5,477.2
Return on Equity	153.9	161.4	168.1	178.2	186.7
Deemed Interest Expense	98.6	103.4	107.7	114.2	119.6
Depreciation Expense	263.7	279.1	289.3	310.2	322.8
<i>Depreciation</i>	239.2	253.6	263.8	283.4	295.5
<i>Derecognition</i>	24.5	25.5	25.5	26.8	27.2
PILs	9.7	19.2	10.4	24.9	36.2
Capital-Related RR	525.9	563.2	575.5	627.5	665.3
OM&A Expenses	272.2	276.0	279.9	283.8	287.8
Revenue Offsets	(47.8)	(48.4)	(49.1)	(49.8)	(50.5)
Non-Capital RR	224.4	227.6	230.8	234.0	237.3
Base RR	750.3	790.8	806.3	861.5	902.5

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15

16 Table 8 below summarizes the approved annual inputs to the CPCI formula along with the
17 resulting CPCI values.

1 **Table 8: 2021-2024 CPCI Components**

CPCI Components	2021	2022	2023	2024
I	2.00%	2.00%	2.00%	2.00%
X – productivity	0.00%	0.00%	0.00%	0.00%
X – stretch factor	0.60%	0.60%	0.60%	0.60%
X _{cap}	0.30%	0.30%	0.30%	0.30%
C _n	4.97%	1.56%	6.45%	4.38%
S _{cap}	71.22%	71.38%	72.84%	73.71%
g	0.20%	0.20%	0.20%	0.20%
CPCI	4.53%	1.12%	5.97%	3.88%

2

3 The inflation factor will be updated during the annual rates update process to finalize
 4 2021-2024 rates. As a result, the annual CPCI value may vary from these interim
 5 amounts.⁴⁰ With the exception of the inflation factor, no other values in the CPCI formula
 6 will be updated during the rate period.

7

8 **12. REVENUE REQUIREMENT WORKFORMS**

9 The Revenue Requirement Workforms (“RRWF”) for 2020-2024 are provided in Schedule
 10 1-1 to Schedule 1-5.⁴¹

11

12 **13. DEFERRAL AND VARIANCE ACCOUNTS**

13 The OEB approved Toronto Hydro’s proposal to dispose of the 2018 Group 1 DVA
 14 balances⁴² and Group 2 DVA balances and Other Amounts with two exceptions:⁴³

- 15 • Remove the impacts of Bill C-97 from the CRRVA and include these amounts in a
 16 new sub-account of Account 1592 – PILs and Tax Variances – CCA changes;⁴⁴ and
- 17 • Apply the corridor approach to the calculate the balance for disposition in the
 18 Impact for USGAAP deferral account.⁴⁵

⁴⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 31.

⁴¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 201.

⁴² EB-2018-0165, Decision and Order (December 19, 2019) at page 173.

⁴³ EB-2018-0165, Decision and Order (December 19, 2019) at page 177.

⁴⁴ EB-2018-0165, Decision and Order (December 19, 2019) at pages 149-150 and page 177.

⁴⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 177.

In addition, the OEB directed Toronto Hydro to update the forecast 2019 Group 2 DVA and Other Amount balances to reflect its most up-to-date forecast for 2019.⁴⁶

Group 1 Balances for Clearance

Table 9 below summarizes the approved Group 1 DVA balances and provides updated carrying cost amounts (where appropriate) calculated to February 29, 2020 using the OEB's carrying cost rates.

Table 9: Group 1 - Deferral and Variance Account Balances for Clearance (\$ Millions)

	Principal Balances	Carrying Charges to Feb 29, 2020	Total Balance, including carrying charges
Low Voltage Variance Account	0.3	0.0	0.3
Smart Meter Entity Charges Variance Account	(0.7)	(0.0)	(0.7)
RSVA – Wholesale Market Service Charges	(4.8)	(0.2)	(4.9)
RSVA – Retail Transmission Network Charge	8.9	0.3	9.2
RSVA – Retail transmission Connection Charge	17.4	0.6	17.9
RSVA – Power	(5.4)	(0.2)	(5.6)
RSVA – Global Adjustment	(23.9)	(0.5)	(24.4)
Total Group 1 Balances	(8.2)	(0.0)	(8.2)

Note: Variances due to rounding may exist.

Pursuant to the Decision, Toronto Hydro is deferring disposition of 2018 and 2019 audited LRAMVA balances until the 2021 Custom IR update application.⁴⁷

Group 2 Balances for Clearance

Table 10 summarizes the updated 2019 forecast Group 2 DVA and Other Amounts balances, and provides updated carrying cost amounts (where appropriate) calculated to

⁴⁶ EB-2018-0165, Decision and Order (December 19, 2019) at page 178.

⁴⁷ EB-2018-0165, Decision and Order (December 19, 2019) at pages 173-174.

- 1 February 29, 2020 using the OEB's carrying cost rates. Schedule 13 includes the updated
 2 DVA Continuity schedules.

3

4 **Table 10: Updated Group 2 Deferral and Variance Account Balances (\$ Millions)**

	Principal Balances	Carrying Charges to Feb 29, 2020	Total Balance, including carrying charges
Impact for USGAAP Deferral ⁴⁸	6.4	0.0	6.4
CRRRVA ⁴⁹	(72.3)	(2.5)	(74.8)
Externally Driven Capital	(3.1)	(0.1)	(3.2)
Derecognition	(33.1)	(1.5)	(34.6)
Wireless Attachments	(0.6)	(0.0)	(0.7)
Monthly Billing	11.0	0.4	11.4
OCCP	(71.8)	(1.9)	(73.7)
OPEB Cash vs Accrual	7.1	0.0	7.1
Stranded Meter Costs	(1.4)	-	(1.4)
IFRS-USGAAP Transitional PP&E Amounts	(1.6)	-	(1.6)
PILs and Tax Variances – CCA Changes ⁴⁹	(8.8)	(0.1)	(8.8)
Total Group 2 Balance	(168.2)	(5.7)	(173.9)
Excess Expansion Deposits	(10.3)	(0.6)	(10.9)
Gain on Sale 50/60 Eglinton Avenue	(11.4)	(0.4)	(11.8)
Accounts Receivable Credits	(3.3)	(0.1)	(3.4)
Total Other	(25.0)	(1.1)	(26.1)
Total Group 2 and Other Amounts	(193.2)	(6.8)	(200.0)

Note: Variances due to rounding may exist.

⁴⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 178.

⁴⁹ EB-2018-0165, Decision and Order (December 19, 2019) at page 177. The decrease in the CRRRVA balance is primarily due to the tax impacts of Bill C-97 being tracked in Account 1592 – PILs and Tax Variances – CCA Changes. The remaining variances are due to updated forecast in-service additions for 2019 and the impact of final 2017 and 2018 Tax Returns. Toronto Hydro updated this information in accordance with the OEB's decision.

1 **Continuation of Existing Accounts**

2 The OEB approved the continuation of the Group 2 DVAs as proposed, subject to the
3 following adjustments:⁵⁰

- 4 • the Derecognition Variance Account will be discontinued,⁵¹
- 5 • the Externally Driven Capital Variance Account will be modified to include
6 variances in derecognition expenses related to externally initiated plant
7 relocations and expansions as proposed by Toronto Hydro in its Reply Argument.⁵²
- 8 • the ESM account will reflect a cumulative, asymmetrical ESM, using an ROE-based
9 calculation with all earnings in excess of 100 basis points over the approved ROE
10 shared 50:50 with ratepayers.⁵³

11

12 Schedule 18 provides the draft accounting orders for the new and modified accounts.

13

14 **Discontinuation of Existing Accounts**

15 The following deferral and variance accounts will be discontinued as at December 31,
16 2019:⁵⁴

- 17 • the OPEB Cash vs. Accrual variance account.
- 18 • the Stranded Meter Costs deferral account;
- 19 • the IFRS USGAAP Transitional PP&E Amounts deferral account;
- 20 • the Monthly Billing variance account;
- 21 • the Operation Centres Consolidation Program deferral account; and
- 22 • the Derecognition variance account.⁵⁵

⁵⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 190.

⁵¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 196.

⁵² EB-2018-0165, Decision and Order (December 19, 2019) at page 196; and Toronto Hydro, Reply Argument (September 17, 2019) at pages 243-244.

⁵³ EB-2018-0165, Decision and Order (December 19, 2019) at pages 192-193.

⁵⁴ EB-2018-0165, Decision and Order (December 19, 2019) at pages 199-200.

⁵⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 196.

New Accounts

The following new deferral and variance accounts will be established:

- Excess Expansion Deposits variance account;⁵⁶
- Account 1522 – Pension and OPEB Forecast Accrual vs. cash Payments Differential;⁵⁷
- Carillion Insolvency Payments Receivable Account;⁵⁸ and
- Variance Account for Gain on Sale of Property.⁵⁹

14. COST ALLOCATION AND RATE DESIGN

The OEB approved the cost allocation model as filed by Toronto Hydro, and the resulting proposed revenue-to-cost ratios, subject to specific adjustments as noted in the Decision.⁶⁰ Specifically, the OEB directed that, in setting 2020 rates, the revenue-to-cost ratio for the Residential class be set at 100%.⁶¹ The rate classes with the lowest revenue-to-cost ratios were adjusted upwards to offset the prescribed downward movement of the Residential class. The updated cost allocation model, provided as Schedule 15, also reflects the approved 2020 revenue requirement resulting from the Decision. Table 11 below presents the resulting revenue-to-cost ratios.

Table 11: Revenue-to-Cost Ratios (%)

Rate Class	Application Update ⁶²	2020 DRO	OEB's Guideline Ranges
Residential	103.2	100.0	85-115
Competitive Sector Multi-Unit Residential	100.0	100.0	N/A
General Service <50kW	89.5	93.7	80-120
General Service 50-999 kW	105.8	105.6	80-120

⁵⁶ EB-2018-0165, Decision and Order (December 19, 2019) at page 185.

⁵⁷ EB-2018-0165, Decision and Order (December 19, 2019) at pages 186-187.

⁵⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 188.

⁵⁹ EB-2018-0165, Decision and Order (December 19, 2019) at page 188.

⁶⁰ EB-2018-0165, Decision and Order (December 19, 2019) at pages 156-158.

⁶¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 157.

⁶² EB-2018-0165, Exhibit U, Tab 6, Schedule 1, Appendix A, Revenue Requirement Work Form.

Rate Class	Application Update ⁶²	2020 DRO	OEB's Guideline Ranges
General Service 1,000-4,999 kW	91.2	94.8	80-120
Large Use	88.8	93.6	85-115
Street Lighting	108.9	111.3	80-120
Unmetered Scattered Load	120.0	120.0	80-120

1

2 **Transition to Fixed Residential Rates**

3 The OEB approved Toronto Hydro's rate design proposal and noted that the utility's
4 transition to a fully fixed rate structure for the two residential rate classes is now
5 complete.⁶³

6

7 **Transformer Allowance**

8 The OEB approved the continuation of the transformer allowance credit of \$0.62/kVA.⁶⁴

9

10 **Standby Rates**

11 The OEB approved Toronto Hydro's standby rates on an interim basis.⁶⁵

12

13 **Loss Adjustment Factors**

14 The OEB approved Toronto Hydro's proposed loss factors.⁶⁶

15

16 **Retail Transmission Service Rates (RTSR)**

17 Pursuant to the Decision, Toronto Hydro updated the RTSRs based on the approved load
18 forecast and the most recent OEB-approved Uniform Transmission Rates (UTRs). Schedule
19 14 includes the updated RTSR Workform. The RTSRs are set out in the draft Tariff of
20 Rates and Charges. Toronto Hydro will update the RTSRs in the annual rates update
21 application to reflect the most recently approved UTRs at the time.

⁶³ EB-2018-0165, Decision and Order (December 19, 2019) at page 159.

⁶⁴ EB-2018-0165, Decision and Order (December 19, 2019) at pages 159-160.

⁶⁵ EB-2018-0165, Decision and Order (December 19, 2019) at page 160.

⁶⁶ EB-2018-0165, Decision and Order (December 19, 2019) at page 161.

1 **Retailer Service Charges**

2 Toronto Hydro updated the draft Tariff of Rates and Charges at Schedule 17 to include the
3 retailer service charges which were recently approved by the OEB in a separate
4 proceeding as discussed in Section 8 above.

5
6 **Regulatory Charges**

7 Toronto Hydro updated the draft Tariff of Rates and Charges at Schedule 17 to include the
8 most recent OEB-approved regulatory charges.

9
10 **Specific Service Charges**

11 The OEB approved Toronto Hydro's proposal to maintain the specific charges at the
12 current levels, subject to the following three exceptions:

- 13 • The collection account and install/remove load control device charges will be
14 removed as required by the OEB's Rate Order dated March 14, 2019.⁶⁷
15 • The service call – customer owner equipment charge will be removed.
16 • The pole attachment charge (wireline attachments) will be updated to reflect the
17 most recently approved standard OEB charge.

18
19 Toronto Hydro updated draft Tariff of Rates and Charges at Schedule 17 to reflect these
20 adjustments.

21
22 **15. RATE RIDERS**

23
24 **Foregone Revenue Rate Riders**

25 Toronto Hydro calculated the foregone revenue rate riders to dispose of the differential
26 between the revenue calculated based on existing rates as compared with revenue
27 associated with recalculated rates set out in this Draft Rate Order for the period January

⁶⁷ EB-2018-0165, Decision and Order (December 19, 2019) at pages 164-165.

1, 2020 to February 29, 2020.⁶⁸ Schedule 12 presents the calculation of the proposed rate riders. Of note, because Toronto Hydro's approved 2020 Revenue Requirement is lower than its 2019 Revenue Requirement, many of these rate riders are negative and will therefore return revenue to customers, rather than collecting it from them.

As described below, Toronto Hydro's proposal for the disposition of the foregone revenue amounts is based on a comprehensive assessment of the impacts on the distribution line. Toronto Hydro's proposal extends the collection of the foregone revenue requirement over 22 months from March 1, 2020 to December 31, 2021 as part of rate smoothing.

Rate Rider Development and Rate Smoothing

The OEB directed Toronto Hydro to provide one or more alternatives to achieve smoother rates, including assessing:

- Group 1 DVAs disposition periods: (a) over ten months from March 1, 2020 to December 31, 2020, and (b) over 22 months from March 1, 2020 to December 31, 2021,⁶⁹ and
- Group 2 DVA balances and Other Amounts dispositions over a 58-month period (March 2020 to the end of the term period).⁷⁰

Toronto Hydro's calculation of the alternative Group 1 DVA disposition periods is set out in Table 12 below.

Table 12: Group 1 DVA Disposition Alternatives

	Disposition Period	2020	2021
Residential (750 kWh)	10 months	\$5.10	n/a
	22 months	\$2.33	\$2.79
GS<50 kW (2,000 kWh)	10 months	\$16.00	n/a
	22 months	\$7.20	\$8.64

⁶⁸ EB-2018-0165, Decision and Order (December 19, 2019) at page 12.

⁶⁹ EB-2018-0165, Decision and Order (December 19, 2019) at page 173.

⁷⁰ EB-2018-0165, Decision and Order (December 19, 2019) at page 178.

	Disposition Period	2020	2021
GS50-999 kW (200 kVA)	10 months	-\$2,122.20	n/a
	22 months	-\$963.90	-\$1,156.68

Note: Variances due to rounding may exist.

1

2 Toronto Hydro proposes clearance of approved Group 1 DVAs, Group 2 DVAs and Other
3 Amounts, and the foregone revenue rate riders, according to a schedule that balances the
4 resulting rate impacts.

5

6 Table 13 summarizes the amounts approved for clearance and Toronto Hydro's
7 recommended approach for disposition.

8

9 **Table 13: Deferral and Variance Account Clearance**

	Clearance Amount (\$ Millions)	Clearance Start Date	Clearance End Date
Group 1 Accounts			
Low Voltage Variance Account	0.3	1-Mar-2020	31-Dec-2021
Smart Meter Entity Charges Variance Account	(0.7)	1-Mar-2020	31-Dec-2021
RSVA – Wholesale Market Service Charges	(4.9)	1-Mar-2020	31-Dec-2021
RSVA – Retail Transmission Network Charge	9.2	1-Mar-2020	31-Dec-2021
RSVA – Retail transmission Connection Charge	17.9	1-Mar-2020	31-Dec-2021
RSVA – Power	(5.6)	1-Mar-2020	31-Dec-2021
RSVA – Global Adjustment	(24.4)	1-Mar-2020	31-Dec-2021
Group 2 Accounts			
Impact for USGAAP Deferral	6.4	1-Mar-2020	31-Dec-2020
CRRRVA	(74.8)	1-Jan-2023	31-Dec-2024
Externally Driven Capital	(3.2)	1-Mar-2020	31-Dec-2020
Derecognition	(34.6)	1-Jan-2022	31-Dec-2022
Wireless Attachments	(0.7)	1-Jan-2021	31-Dec-2024
Monthly Billing	11.4	1-Mar-2020	31-Dec-2022

	Clearance Amount (\$ Millions)	Clearance Start Date	Clearance End Date
OCCP	(73.7)	1-Mar-2020	31-Dec-2021
OPEB Cash vs Accrual	7.1	1-Mar-2020	31-Dec-2020
Stranded Meter Costs	(1.4)	1-Jan-2021	31-Dec-2024
IFRS-USGAAP Transitional PP&E Amounts	(1.6)	1-Mar-2020	31-Dec-2020
PILs and Tax Variances – CCA Changes	(8.8)	1-Jan-2023	31-Dec-2024
Other Amounts			
Excess Expansion Deposits	(10.9)	1-Jan-2021	31-Dec-2024
Gain on Sale 50/60 Eglinton Avenue	(11.8)	1-Mar-2020	31-Dec-2021
Accounts Receivable Credits	(3.4)	1-Jan-2021	31-Dec-2024
Foregone Revenue			
2020 Foregone Revenue	(4.0)	1-Mar-2020	31-Dec-2021

Group 2 and Other Amounts rate riders for the Residential and CSMUR classes have been developed on a fixed basis.⁷¹ For all other rate classes, a volumetric rate rider is proposed, with the exception of Stranded Meters and Foregone Revenue (Service and Connection charges).

Group 1 rate riders are developed on volumetric basis using OEB prescribed methodology.⁷²

The rate rider calculations for each class are provided in Schedule 13 at Tabs 7 and 8.

The result of Toronto Hydro's proposal is smooth rates, as directed by the OEB. The Table 14 series below sets out the "Smoothed Rates Scenario" and contrasts it with an "Unsmoothed Rates Scenario".

⁷¹ EB-2018-0165, Decision and Order (December 19, 2019) at page 159.

⁷² Filing Requirements for Electricity Distribution Rate Applications, Chapter 2 (July 12, 2018) at page 51.

1 **Table 14-1: Rates Smoothed Bill Scenarios - Residential**

Residential (750 kWh)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	44.37	35.81	38.12	38.57	40.99	42.66
		% change		-19.3%	6.5%	1.2%	6.3%	4.1%
	Distribution Subtotal B	\$/30 days	48.17	39.71	41.51	41.96	43.82	45.49
		% change		-17.6%	4.5%	1.1%	4.4%	3.8%
	Total Bill (After Taxes & Rebate)	\$/30 days	129.21	123.15	124.61	124.97	126.48	127.84
		% change		-4.7%	1.2%	0.3%	1.2%	1.1%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	44.37	36.66	37.71	39.05	40.62	42.29
		% change		-17.4%	2.9%	3.6%	4.0%	4.1%
	Distribution Subtotal B	\$/30 days	48.17	40.28	41.33	42.44	43.45	45.12
		% change		-16.4%	2.6%	2.7%	2.4%	3.8%
	Total Bill (After Taxes & Rebate)	\$/30 days	129.21	123.61	124.46	125.36	126.18	127.54
		% change		-4.3%	0.7%	0.7%	0.7%	1.1%

1 **Table 14-2: Rates Smoothed Bill Scenarios - CSMUR**

Competitive Sector Multi-Unit Residential (300 kWh)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	34.01	29.72	31.47	31.84	33.83	35.20
		% change		-12.6%	5.9%	1.2%	6.2%	4.0%
	Distribution Subtotal B	\$/30 days	35.86	31.57	33.16	33.53	34.96	36.33
		% change		-12.0%	5.1%	1.1%	4.3%	3.9%
	Total Bill (After Taxes & Rebate)	\$/30 days	65.27	62.11	63.41	63.71	64.87	65.98
		% change		-4.8%	2.1%	0.5%	1.8%	1.7%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	34.01	30.02	31.08	32.03	33.76	35.13
		% change		-11.7%	3.5%	3.1%	5.4%	4.1%
	Distribution Subtotal B	\$/30 days	35.86	31.78	32.84	33.72	34.89	36.26
		% change		-11.4%	3.3%	2.7%	3.5%	3.9%
	Total Bill (After Taxes & Rebate)	\$/30 days	65.27	62.29	63.15	63.87	64.82	65.93
		% change		-4.6%	1.4%	1.1%	1.5%	1.7%

1 **Table 14-3: Rates Smoothed Bill Scenarios – GS <50 kW**

GS <50 kW (2,000 kWh)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	108.33	101.13	105.22	106.45	113.10	117.69
		% change		-6.6%	4.0%	1.2%	6.2%	4.1%
	Distribution Subtotal B	\$/30 days	117.58	110.84	113.33	114.56	120.65	125.24
		% change		-5.7%	2.2%	1.1%	5.3%	3.8%
	Total Bill (After Taxes & Rebate)	\$/30 days	333.78	330.36	332.39	333.38	338.33	342.06
		% change		-1.0%	0.6%	0.3%	1.5%	1.1%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	108.33	101.63	104.80	107.22	112.63	117.22
		% change		-6.2%	3.1%	2.3%	5.0%	4.1%
	Distribution Subtotal B	\$/30 days	117.58	110.46	113.63	115.33	120.18	124.77
		% change		-6.1%	2.9%	1.5%	4.2%	3.8%
	Total Bill (After Taxes & Rebate)	\$/30 days	333.78	330.05	332.63	334.01	337.95	341.67
		% change		-1.1%	0.8%	0.4%	1.2%	1.1%

1 **Table 14-4: Rates Smoothed Bill Scenarios – GS 50-999 kW**

GS 50-999 kW (200 kVA)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	1,779.43	1,520.59	1,603.07	1,622.13	1,724.85	1,795.59
		% change		-14.5%	5.4%	1.2%	6.3%	4.1%
	Distribution Subtotal B	\$/30 days	2,142.58	1,579.64	1,874.34	1,893.40	1,996.12	2,066.86
		% change		-26.3%	18.7%	1.0%	5.4%	3.5%
	Total Bill (After Taxes & Rebate)	\$/30 days	14,183.15	13,626.25	13,959.26	13,980.80	14,096.88	14,176.81
		% change		-3.9%	2.4%	0.2%	0.8%	0.6%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	1,779.43	1,546.51	1,583.08	1,631.89	1,719.15	1,789.89
		% change		-13.1%	2.4%	3.1%	5.3%	4.1%
	Distribution Subtotal B	\$/30 days	2,142.58	1,721.39	1,757.96	1,903.16	1,990.42	2,061.16
		% change		-19.7%	2.1%	8.3%	4.6%	3.6%
	Total Bill (After Taxes & Rebate)	\$/30 days	14,183.15	13,786.43	13,827.75	13,991.83	14,090.43	14,170.37
		% change		-2.8%	0.3%	1.2%	0.7%	0.6%

1 **Table 14-5: Rates Smoothed Bill Scenarios – GS 1,000-4,999 kW**

GS 1,000-4,999 kW (2,000 kVA)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	14,472.09	13,276.90	13,866.42	14,030.06	14,911.70	15,518.95
		% change		-8.3%	4.4%	1.2%	6.3%	4.1%
	Distribution Subtotal B	\$/30 days	18,608.67	13,953.12	16,956.84	17,120.48	18,002.12	18,609.37
		% change		-25.0%	21.5%	1.0%	5.1%	3.4%
	Total Bill (After Taxes & Rebate)	\$/30 days	153,429.31	148,934.36	152,328.56	152,513.47	153,509.73	154,195.92
		% change		-2.9%	2.3%	0.1%	0.7%	0.4%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	14,472.09	13,408.70	13,766.25	14,104.26	14,869.30	15,476.55
		% change		-7.3%	2.7%	2.5%	5.4%	4.1%
	Distribution Subtotal B	\$/30 days	18,608.67	15,402.52	15,760.07	17,194.68	17,959.72	18,566.97
		% change		-17.2%	2.3%	9.1%	4.4%	3.4%
	Total Bill (After Taxes & Rebate)	\$/30 days	153,429.31	150,572.18	150,976.21	152,597.32	153,461.81	154,148.01
		% change		-1.9%	0.3%	1.1%	0.6%	0.4%

1 **Table 14-5: Rates Smoothed Bill Scenarios – Large Use**

Large Use (9,700 kVA)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	75,465.01	68,799.01	71,720.48	72,570.66	77,154.58	80,311.61
		% change		-8.8%	4.2%	1.2%	6.3%	4.1%
	Distribution Subtotal B	\$/30 days	82,225.33	81,007.82	79,929.01	80,779.19	85,363.11	88,520.14
		% change		-1.5%	-1.3%	1.1%	5.7%	3.7%
	Total Bill (After Taxes & Rebate)	\$/30 days	703,885.52	706,959.77	705,740.72	706,701.42	711,881.25	715,448.69
		% change		0.4%	-0.2%	0.1%	0.7%	0.5%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	75,465.01	69,488.62	71,204.98	72,997.46	76,914.02	80,071.05
		% change		-7.9%	2.5%	2.5%	5.4%	4.1%
	Distribution Subtotal B	\$/30 days	82,225.33	79,515.90	81,232.26	81,205.99	85,122.55	88,279.58
		% change		-3.3%	2.2%	0.0%	4.8%	3.7%
	Total Bill (After Taxes & Rebate)	\$/30 days	703,885.52	705,273.90	707,213.39	707,183.71	711,609.42	715,176.86
		% change		0.2%	0.3%	0.0%	0.6%	0.5%

1 **Table 14-5: Rates Smoothed Bill Scenarios – Street Lighting**

Street Lighting (16,000 devices; 2,700 kVA)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	124,154.21	110,824.16	116,880.73	118,300.71	125,829.37	131,032.58
		% change		-10.7%	5.5%	1.2%	6.4%	4.1%
	Distribution Subtotal B	\$/30 days	128,552.65	111,557.17	120,160.01	121,579.99	129,108.65	134,311.86
		% change		-13.2%	7.7%	1.2%	6.2%	4.0%
	Total Bill (After Taxes & Rebate)	\$/30 days	290,843.31	272,769.81	282,491.02	284,095.60	292,602.98	298,482.61
		% change		-6.2%	3.6%	0.6%	3.0%	2.0%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	124,154.21	112,843.38	115,439.47	119,042.94	125,403.31	130,606.52
		% change		-9.1%	2.3%	3.1%	5.3%	4.1%
	Distribution Subtotal B	\$/30 days	128,552.65	114,966.01	117,562.10	122,322.22	128,682.59	133,885.80
		% change		-10.6%	2.3%	4.0%	5.2%	4.0%
	Total Bill (After Taxes & Rebate)	\$/30 days	290,843.31	276,621.80	279,555.38	284,934.32	292,121.53	298,001.16
		% change		-4.9%	1.1%	1.9%	2.5%	2.0%

1 **Table 14-5: Rates Smoothed Bill Scenarios – Unmetered Scattered Load**

Unmetered Scattered Load (285 kWh)			2019	2020	2021	2022	2023	2024
Unsmoothed Scenario	Distribution Subtotal A	\$/30 days	34.80	25.77	28.04	28.38	30.17	31.40
		% change		-26.0%	8.8%	1.2%	6.3%	4.1%
	Distribution Subtotal B	\$/30 days	35.95	27.01	29.04	29.38	31.17	32.40
		% change		-24.9%	7.5%	1.1%	6.1%	4.0%
	Total Bill (After Taxes & Rebate)	\$/30 days	60.09	53.02	54.67	54.94	56.40	57.40
		% change		-11.8%	3.1%	0.5%	2.6%	1.8%
Smoothed Scenario	Distribution Subtotal A	\$/30 days	34.80	26.66	27.33	28.54	30.08	31.31
		% change		-23.4%	2.5%	4.5%	5.4%	4.1%
	Distribution Subtotal B	\$/30 days	35.95	27.76	28.43	29.55	31.08	32.31
		% change		-22.8%	2.4%	3.9%	5.2%	4.0%
	Total Bill (After Taxes & Rebate)	\$/30 days	60.09	53.63	54.18	55.08	56.32	57.32
		% change		-10.8%	1.0%	1.7%	2.3%	1.8%

16. BILL IMPACTS AND DRAFT TARIFF SCHEDULES

Bill Impacts

Toronto Hydro filed detailed bill impacts proposed for 2020-2024 resulting from the implementation of the Decision, including supporting information and calculations for 2020 base rates, in Schedule 16.⁷³ Table 15 below summarizes the bill impacts for all customers.

Table 15: Bill Impacts – Change in Monthly Bill

	Change in Bill	Proposed				
		2020	2021	2022	2023	2024
Residential	\$/30 days	-5.60	0.85	0.90	0.82	1.36
	%	-4.3	0.7	0.7	0.7	1.1
CSMUR	\$/30 days	-2.99	0.86	0.72	0.95	1.11
	%	-4.6	1.4	1.1	1.5	1.7
General Service <50 kW	\$/30 days	-3.72	2.57	1.38	3.94	3.73
	%	-1.1	0.8	0.4	1.2	1.1
General Service 50-999 kW	\$/30 days	-396.72	41.32	164.08	98.60	79.94
	%	-2.8	0.3	1.2	0.7	0.6
General Service 1,000-4,999 kW	\$/30 days	-2,857.13	404.03	1,621.11	864.50	686.19
	%	-1.9	0.3	1.1	0.6	0.4
Large Use	\$/30 days	1,388.38	1,939.49	-29.69	4,425.71	3,567.44
	%	0.2	0.3	0.0	0.6	0.5
Street Lighting	\$/30 days	-14,221.51	2,933.58	5,378.94	7,187.22	5,879.63
	%	-4.9	1.1	1.9	2.5	2.0
Unmetered Scattered Load	\$/30 days	-6.46	0.54	0.90	1.24	1.00
	%	-10.8	1.0	1.7	2.3	1.8

Note: Bill impacts based on Total Bill after taxes & rebate.

For the Residential class, Toronto Hydro's proposal to implement the Decision will result in a distribution rate decrease of 17.4% in 2020.⁷⁴ Further, through the proposed timing

⁷³ EB-2018-0165, Decision and Order (December 19, 2019) at pages 13-14 and page 202.

⁷⁴ Distribution Line A, per standard OEB reporting.

1 of starting and ending various rate riders, and taking into account the effect of the CPCI,
2 Toronto Hydro's proposal will result in Residential distribution rates throughout the 2020-
3 2024 rate period that are lower than distribution rates in 2019.

4

5 **Tariffs of Rates and Charges**

6 Schedules 17-1 to 17-5 set out Toronto Hydro's draft Tariff of Rates and Charges for 2020-
7 2024, respectively. The 2020 Tariff is for approval on a final basis. The 2021-2024 Tariffs
8 are for approval on an interim basis, to be finalized in the annual rates update process.⁷⁵

9

10 **17. SUPPORTING MATERIALS**

11 Toronto Hydro provided the detailed information supporting the determination of the
12 approved revenue requirement for 2020 and CPCI inputs for 2021-2024, rate riders, rate
13 schedules, rate impacts, and the proposed accounting treatment for approved deferral
14 and variance accounts in the following schedules attached to this DRO:

- 15 • Schedule 1-1 – Revenue Requirement Work Forms for 2020
- 16 • Schedule 1-2 – Revenue Requirement Work Forms for 2021
- 17 • Schedule 1-3 – Revenue Requirement Work Forms for 2022
- 18 • Schedule 1-4 – Revenue Requirement Work Forms for 2023
- 19 • Schedule 1-5 – Revenue Requirement Work Forms for 2024
- 20 • Schedule 2 – Fixed Asset Continuity Schedule (OEB Appendix 2-BA)
- 21 • Schedule 3 – Rate Base Methodology (Undertaking J1.9)
- 22 • Schedule 4 – Capital Expenditures (OEB Appendix 2-AB)
- 23 • Schedule 5 – Navigant Working Capital Allowance Report Addendum
- 24 • Schedule 6-1 – REI Investment: GPMC (OEB Appendix 2-FA)
- 25 • Schedule 6-2 – REI Investment: GPMC (OEB Appendix 2-FB)
- 26 • Schedule 6-3 – REI Investment: ESS (OEB Appendix 2-FA)
- 27 • Schedule 6-4 – REI Investment: ESS (OEB Appendix 2-FB)

⁷⁵ EB-2018-0165, Decision and Order (December 19, 2019) at pages 23-24.

- 1 • Schedule 7 – OM&A Expenses (OEB Appendix 2-JA)
- 2 • Schedule 8 – Workforce Staffing and Compensation (OEB Appendix 2-K)
- 3 • Schedule 9 – PILs Model
- 4 • Schedule 10-1 – Taxes and PILs Workform Old CCA Rules (U-Staff-188, App B)
- 5 • Schedule 10-2 – Taxes and PILs Workform New CCA Rules (U-Staff-188, App A)
- 6 • Schedule 11 – Other Revenue (OEB Appendix 2-H)
- 7 • Schedule 12 – Foregone Revenue Calculation
- 8 • Schedule 13 – DVA Continuity Schedules & Rate Riders
- 9 • Schedule 14 – Retail Transmission Service Rates (2020 Workform)
- 10 • Schedule 15 – Cost Allocation Model
- 11 • Schedule 16 – Bill Impacts (OEB Appendix 2-W)
- 12 • Schedule 17-1 – 2020 Tariff of Rates and Charges
- 13 • Schedule 17-2 – 2021 Tariff of Rates and Charges
- 14 • Schedule 17-3 – 2022 Tariff of Rates and Charges
- 15 • Schedule 17-4 – 2023 Tariff of Rates and Charges
- 16 • Schedule 17-5 – 2024 Tariff of Rates and Charges
- 17 • Schedule 18 – Draft Accounting Orders



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers



Version 8.00

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Test Year	
Bridge Year	
Last Rebasing Year	2015

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.

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

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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 2020 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$5,616,709,673		\$5,616,709,673	\$5,512,870,493
Accumulated Depreciation (average)	(\$1,236,603,102) ⁽⁵⁾		(\$1,236,603,102)	(\$1,214,062,140)
Allowance for Working Capital:				
Controllable Expenses	\$277,497,844		\$ 277,497,844	\$272,200,000
Cost of Power	\$3,384,043,227		\$3,384,043,227	\$2,691,035,518
Working Capital Rate (%)	6.42% ⁽⁹⁾			7.30% ⁽⁹⁾
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$771,399,203			\$771,379,725
Distribution Revenue at Proposed Rates	\$796,824,614			\$750,288,562
Other Revenue:				
Specific Service Charges	\$6,581,270			\$3,689,939
Late Payment Charges	\$3,751,641			\$3,751,641
Other Distribution Revenue	\$35,898,269			\$34,515,517
Other Income and Deductions	\$1,455,901			\$5,815,743
Total Revenue Offsets	\$47,687,081 ⁽⁷⁾			\$47,772,840
Operating Expenses:				
OM+A Expenses	\$271,962,868		\$ 271,962,868	\$266,782,491
Depreciation/Amortization	\$268,664,188		\$ 268,664,188	\$263,682,705
Property taxes	\$5,534,976		\$ 5,534,976	\$5,417,509
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$61,393,745) ⁽³⁾			(\$121,853,681)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$25,522,176 ⁽¹⁰⁾			\$7,127,314
Income taxes (grossed up)	\$34,724,049			\$9,697,026
Federal tax (%)	15.00%			15.00%
Provincial tax (%)	11.50%			11.50%
Income Tax Credits	(\$2,736,000)			(\$2,736,000)
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾			4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	3.71%			3.71%
Short-term debt Cost Rate (%)	2.61%			2.61%
Common Equity Cost Rate (%)	8.82%			8.52%
Preferred 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.
- (10) This value is adjusted from PILS model to reflect inclusion of tax credits in OM&A. See Exhibit 4B, Tab 2, Schedule 1



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application					Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$5,616,709,673	\$ -	\$5,616,709,673	#####		\$5,512,870,493
2	Accumulated Depreciation (average) ⁽²⁾	(\$1,236,603,102)	\$ -	(\$1,236,603,102)	\$22,540,961		(\$1,214,062,140)
3	Net Fixed Assets (average) ⁽²⁾	\$4,380,106,571	\$ -	\$4,380,106,571	(\$81,298,218)		\$4,298,808,353
4	Allowance for Working Capital ⁽¹⁾	\$235,187,789	#####	\$ -	#####		\$216,242,981
5	Total Rate Base	\$4,615,294,360	#####	\$4,380,106,571	#####		\$4,515,051,334

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$277,497,844	\$ -	\$277,497,844	(\$5,297,844)		\$272,200,000
7	Cost of Power	\$3,384,043,227	\$ -	\$3,384,043,227	#####		\$2,691,035,518
8	Working Capital Base	\$3,661,541,071	\$ -	\$3,661,541,071	#####		\$2,963,235,518
9	Working Capital Rate % ⁽¹⁾	6.42%	-6.42%	0.00%	7.30%		7.30%
10	Working Capital Allowance	\$235,187,789	#####	\$ -	#####		\$216,242,981

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 2020 Filers

Utility Income

Line No.	Particulars	Initial Application					Per Board Decision
	Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$796,824,614	(\$796,824,614)	\$ -	\$750,288,562		\$750,288,562
2	Other Revenue ⁽¹⁾	\$47,687,081	(\$47,687,081)	\$ -	\$47,772,840		\$47,772,840
3	Total Operating Revenues	\$844,511,695	(\$844,511,695)	\$ -	\$798,061,402		\$798,061,402
	Operating Expenses:						
4	OM+A Expenses	\$271,962,868	\$ -	\$271,962,868	(\$5,180,377)		\$266,782,491
5	Depreciation/Amortization	\$268,664,188	\$ -	\$268,664,188	(\$4,981,483)		\$263,682,705
6	Property taxes	\$5,534,976	\$ -	\$5,534,976	(\$117,467)		\$5,417,509
7	Capital taxes	\$ -	\$ -	\$ -	\$ -		\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -		\$ -
9	Subtotal (lines 4 to 8)	\$546,162,032	\$ -	\$546,162,032	(\$10,279,327)		\$535,882,705
10	Deemed Interest Expense	\$100,798,029	(\$100,798,029)	\$ -	\$98,608,721		\$98,608,721
11	Total Expenses (lines 9 to 10)	\$646,960,061	(\$100,798,029)	\$546,162,032	\$88,329,394		\$634,491,426
12	Utility income before income taxes	\$197,551,634	(\$743,713,666)	(\$546,162,032)	\$709,732,008		\$163,569,976
13	Income taxes (grossed-up)	\$34,724,049	\$ -	\$34,724,049	(\$25,027,023)		\$9,697,026
14	Utility net income	\$162,827,585	(\$743,713,666)	(\$580,886,081)	\$734,759,031		\$153,872,950

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,581,270	\$ -	\$3,689,939
	Late Payment Charges	\$3,751,641	\$ -	\$3,751,641
	Other Distribution Revenue	\$35,898,269	\$ -	\$34,515,517
	Other Income and Deductions	\$1,455,901	\$ -	\$5,815,743
	Total Revenue Offsets	\$47,687,081	\$ -	\$47,772,840



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$162,827,585	\$ -	\$153,872,949	
2	Adjustments required to arrive at taxable utility income	(\$61,393,745)	\$ -	(\$121,853,681)	
3	Taxable income	<u>\$101,433,840</u>	<u>\$ -</u>	<u>\$32,019,269</u>	
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$25,522,176	\$25,522,176	\$7,127,314	
6	Total taxes	<u>\$25,522,176</u>	<u>\$25,522,176</u>	<u>\$7,127,314</u>	
7	Gross-up of Income Taxes	<u>\$9,201,873</u>	<u>\$9,201,873</u>	<u>\$2,569,712</u>	
8	Grossed-up Income Taxes	<u>\$34,724,049</u>	<u>\$34,724,049</u>	<u>\$9,697,026</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$34,724,049</u>	<u>\$34,724,049</u>	<u>\$9,697,026</u>	
10	Other tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%	15.00%	15.00%	
12	Provincial tax (%)	11.50%	11.50%	11.50%	
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>	

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$2,584,564,841	3.71%	\$95,979,661
2	Short-term Debt	4.00%	\$184,611,774	2.61%	\$4,818,367
3	Total Debt	60.00%	\$2,769,176,616	3.64%	\$100,798,029
	Equity				
4	Common Equity	40.00%	\$1,846,117,744	8.82%	\$162,827,585
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,846,117,744	8.82%	\$162,827,585
7	Total	100.00%	\$4,615,294,360	5.71%	\$263,625,614
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$4,380,106,571	0.00%	\$ -
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$2,528,428,747	3.71%	\$93,895,007
9	Short-term Debt	4.00%	\$180,602,053	2.61%	\$4,713,714
10	Total Debt	60.00%	\$2,709,030,800	3.64%	\$98,608,721
	Equity				
11	Common Equity	40.00%	\$1,806,020,534	8.52%	\$153,872,949
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,806,020,534	8.52%	\$153,872,949
14	Total	100.00%	\$4,515,051,334	5.59%	\$252,481,670

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application				Per Board Decision	
		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		\$23,550,297		(\$251,094,780)		(\$22,966,276)
2	Distribution Revenue	\$771,399,203	\$773,274,317	\$771,399,203	\$1,047,919,394	\$771,379,725	\$773,254,838
3	Other Operating Revenue Offsets - net	\$47,687,081	\$47,687,081	\$ -	\$ -	\$47,772,840	\$47,772,840
4	Total Revenue	\$819,086,284	\$844,511,695	\$771,399,203	\$796,824,614	\$819,152,565	\$798,061,402
5	Operating Expenses	\$546,162,032	\$546,162,032	\$546,162,032	\$546,162,032	\$535,882,705	\$535,882,705
6	Deemed Interest Expense	\$100,798,029	\$100,798,029	\$ -	\$ -	\$98,608,721	\$98,608,721
8	Total Cost and Expenses	\$646,960,061	\$646,960,061	\$546,162,032	\$546,162,032	\$634,491,426	\$634,491,426
9	Utility Income Before Income Taxes	\$172,126,224	\$197,551,634	\$225,237,171	\$250,662,582	\$184,661,139	\$163,569,976
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$61,393,745)	(\$61,393,745)	(\$61,393,745)	(\$61,393,745)	(\$121,853,681)	(\$121,853,681)
11	Taxable Income	\$110,732,479	\$136,157,889	\$163,843,426	\$189,268,837	\$62,807,458	\$41,716,295
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13		\$29,344,107	\$36,081,841	\$43,418,508	\$50,156,242	\$16,643,976	\$11,054,818
	Income Tax on Taxable Income						
14	Income Tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)
15	Utility Net Income	\$145,518,117	\$162,827,585	\$184,554,663	(\$580,886,081)	\$170,753,162	\$153,872,950
16	Utility Rate Base	\$4,615,294,360	\$4,615,294,360	\$4,380,106,571	\$4,380,106,571	\$4,515,051,334	\$4,515,051,334
17	Deemed Equity Portion of Rate Base	\$1,846,117,744	\$1,846,117,744	\$ -	\$ -	\$1,806,020,534	\$1,806,020,534
18	Income/(Equity Portion of Rate Base)	7.88%	8.82%	0.00%	0.00%	9.45%	8.52%
19	Target Return - Equity on Rate Base	8.82%	8.82%	0.00%	0.00%	8.52%	8.52%
20	Deficiency/Sufficiency in Return on Equity	-0.94%	0.00%	0.00%	0.00%	0.93%	0.00%
21	Indicated Rate of Return	5.34%	5.71%	4.21%	0.00%	5.97%	5.59%
22	Requested Rate of Return on Rate Base	5.71%	5.71%	0.00%	0.00%	5.59%	5.59%
23	Deficiency/Sufficiency in Rate of Return	-0.38%	0.00%	4.21%	0.00%	0.37%	0.00%
24	Target Return on Equity	\$162,827,585	\$162,827,585	\$ -	\$ -	\$153,872,949	\$153,872,949
25	Revenue Deficiency/(Sufficiency)	\$17,309,468	\$0	(\$184,554,663)	\$ -	(\$16,880,213)	\$0
26	Gross Revenue Deficiency/(Sufficiency)	\$23,550,297 ⁽¹⁾		(\$251,094,780) ⁽¹⁾		(\$22,966,276) ⁽¹⁾	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$271,962,868	\$271,962,868	\$266,782,491	
2	Amortization/Depreciation	\$268,664,188	\$268,664,188	\$263,682,705	
3	Property Taxes	\$5,534,976	\$5,534,976	\$5,417,509	
5	Income Taxes (Grossed up)	\$34,724,049	\$34,724,049	\$9,697,026	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$100,798,029	\$ -	\$98,608,721	
	Return on Deemed Equity	\$162,827,585	\$ -	\$153,872,949	
8	Service Revenue Requirement (before Revenues)	<u>\$844,511,695</u>	<u>\$580,886,081</u>	<u>\$798,061,402</u>	
9	Revenue Offsets	\$47,687,081	\$ -	\$47,772,840	
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$796,824,614</u>	<u>\$580,886,081</u>	<u>\$750,288,562</u>	
11	Distribution revenue	\$796,824,614	\$ -	\$750,288,562	
12	Other revenue	\$47,687,081	\$ -	\$47,772,840	
13	Total revenue	<u>\$844,511,695</u>	<u>\$ -</u>	<u>\$798,061,402</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$0</u> ⁽¹⁾	<u>(\$580,886,081)</u> ⁽¹⁾	<u>\$0</u> ⁽¹⁾	

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$844,511,695	\$580,886,081	(\$0)	\$798,061,402	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$23,550,297	(\$251,094,780)	(\$12)	(\$22,966,276)	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$796,824,614	\$580,886,081	(\$0)	\$750,288,562	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$25,425,411	\$ -	(\$1)	(\$21,091,163)	(\$1)

Notes

⁽¹⁾ Line 11 - Line 8

⁽²⁾ Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 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 2-1** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-1B** and in Exhibit 3 of the application.

Appendix 2-1B is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Per Board Decision

Customer Class		Initial Application			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	615,965	4,510,636,914			615,118	#####
2	Competitive Sector Multi-Unit Residential	85,161	277,127,203			85,852	297,763,685
3	GS <50	71,499	2,267,638,936			71,599	#####
4	GS - 50 to 999	10,374	9,587,728,582	24,899,249		10,417	#####
5	GS - 1000 to 4999	430	4,561,528,177	10,392,864		430	#####
6	Large Use >5MW	44	2,009,923,443	4,789,334		38	#####
7	Street Light	165,348	115,390,403	326,622		165,274	116,219,746
8	Unmetered Scattered Load	857	41,313,479			825	40,588,612
9	Unmetered Scattered Load (Connections)	12,196				12,180	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total			23,371,287,137	40,408,069	-	#####	40,232,337

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 2020 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⁾	%
From Sheet 10. Load Forecast				
(7A)				
1 Residential	\$ 287,079,871	42.26%	\$ 306,779,795	38.4%
2 Competitive Sector Multi-Unit Residenti	\$ 19,267,312	2.84%	\$ 34,726,986	4.4%
3 GS <50	\$ 99,019,246	14.58%	\$ 126,974,040	15.9%
4 GS - 50 to 999	\$ 157,700,127	23.21%	\$ 197,230,526	24.7%
5 GS - 1000 to 4999	\$ 55,701,964	8.20%	\$ 73,331,264	9.2%
6 Large Use >5MW	\$ 31,087,389	4.58%	\$ 34,725,404	4.4%
7 Street Light	\$ 25,331,820	3.73%	\$ 21,458,850	2.7%
8 Unmetered Scattered Load	\$ 4,173,832	0.61%	\$ 2,834,536	0.4%
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 679,361,561	100.00%	\$ 798,061,401	100.0%
Service Revenue Requirement (from Sheet 9)			\$ 798,061,402	

- (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	\$ 305,551,446	\$ 297,197,019	\$ 287,008,933	\$ 19,792,049
2 Competitive Sector Multi-Unit Residenti	\$ 34,456,025	\$ 33,513,924	\$ 32,871,443	\$ 1,860,049
3 GS <50	\$ 107,331,623	\$ 104,396,948	\$ 110,863,077	\$ 8,114,625
4 GS - 50 to 999	\$ 207,127,185	\$ 201,463,887	\$ 201,462,271	\$ 6,756,427
5 GS - 1000 to 4999	\$ 66,947,592	\$ 65,117,103	\$ 68,182,937	\$ 1,359,862
6 Large Use >5MW	\$ 31,074,780	\$ 30,225,129	\$ 32,017,614	\$ 492,795
7 Street Light	\$ 15,068,574	\$ 14,656,567	\$ 14,649,091	\$ 9,241,815
8 Unmetered Scattered Load	\$ 3,822,500	\$ 3,717,985	\$ 3,246,633	\$ 155,217
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 771,379,725	\$ 750,288,561	\$ 750,301,999	\$ 47,772,840

- (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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2020 Filers

Cost Allocation and Rate Design

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2015 %	%	%	%
1 Residential	94.3%	103.3%	100.0%	85 - 115
2 Competitive Sector Multi-Unit Residenti	100.0%	101.9%	100.0%	
3 GS <50	91.5%	88.6%	93.7%	80 - 120
4 GS - 50 to 999	119.0%	105.6%	105.6%	80 - 120
5 GS - 1000 to 4999	101.9%	90.7%	94.8%	80 - 120
6 Large Use >5MW	95.3%	88.5%	93.6%	85 - 115
7 Street Light	82.7%	111.4%	111.3%	80 - 120
8 Unmetered Scattered Load	90.5%	136.6%	120.0%	80 - 120
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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	Test Year	Proposed Revenue-to-Cost Ratio		Policy Range
	2020	2021	Price Cap IR Period 2022	
1 Residential	100.0%			85 - 115
2 Competitive Sector Multi-Unit Residenti	100.0%			
3 GS <50	93.7%			80 - 120
4 GS - 50 to 999	105.6%			80 - 120
5 GS - 1000 to 4999	94.8%			80 - 120
6 Large Use >5MW	93.6%			85 - 115
7 Street Light	111.3%			80 - 120
8 Unmetered Scattered Load	120.0%			80 - 120
9 Unmetered Scattered Load (Connector)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 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 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (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 2020 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	615,118
kWh	4,531,218,421

Proposed Residential Class Specific Revenue Requirement ¹	\$ 287,008,932.82
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	\$ 38.00
Distribution Volumetric Rate (\$/kWh)	\$ 0.00553

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	38.00055556	615,118	\$ 280,497,908.79	91.80%
Variable	0.00553	4,531,218,421	\$ 25,057,637.87	8.20%
TOTAL	-	-	\$ 305,555,546.66	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	1
--	---

	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	\$ 263,472,243.72	35.69	\$ 263,442,737.04
Variable	\$ 23,536,689.10	0.0052	\$ 23,562,335.79
TOTAL	\$ 287,008,932.82	-	\$ 287,005,072.83

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 287,008,932.82	\$ 38.88	\$ 286,989,454.08
Variable	0.00%	\$ -	\$ -	\$ -
TOTAL	-	\$ 287,008,932.82	-	\$ 286,989,454.08

Checks ³	
Change in Fixed Rate	\$ 3.19
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	(\$19,478.74)
	-0.01%

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 2020 Filers

New Rate Design Policy For Competitive Sector Multi-Unit Customers (CSMUR)

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for CSMUR	
Customers	85,852
kWh	297,763,685

Proposed CSMUR Class Specific Revenue Requirement ¹	\$ 32,871,443.02
--	------------------

CSMUR Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	\$ 31.00
Distribution Volumetric Rate (\$/kWh)	\$ 0.00846

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	31.00472222	85,852	\$ 31,941,808.95	92.69%
Variable	0.00846	297,763,685	\$ 2,519,080.77	7.31%
TOTAL	-	-	\$ 34,460,889.72	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	1
--	---

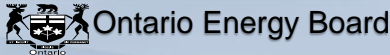
	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 30,468,550.33	29.57	\$ 30,463,723.68
Variable	\$ 2,402,892.69	0.0081	\$ 2,411,885.85
TOTAL	\$ 32,871,443.02	-	\$ 32,875,609.53

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 32,871,443.02	\$ 31.91	\$ 32,874,447.84
Variable	0.00%	\$ -	\$ -	\$ -
TOTAL	-	\$ 32,871,443.02	-	\$ 32,874,447.84

Checks ³	
Change in Fixed Rate	\$ 2.34
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$3,004.82
	0.01%

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)



Revenue Requirement Workform (RRWF) for 2020 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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			Class Allocated Revenues			Fixed / Variable Splits ²			Distribution Rates				Revenue Reconciliation					
Customer and Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1												
Customer Class		Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance ¹ (\$)	Monthly Service Charge		Volumetric Rate		MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance		
From sheet 10. Load Forecast												Rate	No. of decimals	Rate	No. of decimals					
1	Residential	kWh	615,118	4,531,218,421	-	\$ 287,008,933	\$ 287,008,933	\$ -	100.00%	0.00%	\$ -	\$38.35	2	\$0.00000	/kWh	5	287,008,933	-	\$ 287,008,932.82	
2	Competitive Sector Multi-Unit Residential	kWh	85,852	297,763,685	-	\$ 32,871,443	\$ 32,871,443	\$ -	100.00%	0.00%	\$ -	\$31.47		\$0.00000	/kWh	5	32,871,443	-	\$ 32,871,443.02	
3	GS <50	kWh	71,599	2,299,006,608	-	\$ 110,863,077	\$ 32,214,061	\$ 78,649,016	29.06%	70.94%	\$ -	\$36.98		\$0.03421	/kWh	5	32,214,061	78,649,016	\$ 110,863,076.80	
4	GS - 50 to 999	kVA	10,417	9,608,309,249	24,899,004	\$ 201,462,271	\$ 6,228,012	\$ 195,234,259	3.09%	96.91%	\$ 4,015,556	\$49.14		\$7.8927	/kVA	4	6,228,012	199,249,815	\$ 201,462,271.02	
5	GS - 1000 to 4999	kVA	430	4,595,015,405	10,406,674	\$ 68,182,937	\$ 4,844,890	\$ 63,338,047	7.11%	92.89%	\$ 5,480,116	\$926.07		\$6.5223	/kVA	4	4,844,890	68,818,164	\$ 68,182,936.66	
6	Large Use >5MW	kVA	38	1,889,478,427	4,600,360	\$ 32,017,614	\$ 1,895,294	\$ 30,122,320	5.92%	94.08%	\$ 2,839,494	\$4,099.41		\$7.0669	/kVA	4	1,895,294	32,961,814	\$ 32,017,614.15	
7	Street Light	kVA	165,274	116,219,746	326,300	\$ 14,649,091	\$ 3,136,901	\$ 11,512,191	21.41%	78.59%	\$ -	\$1.56		\$34.7977	/kVA	4	3,136,901	11,512,191	\$ 14,649,091.27	
8	Unmetered Scattered Load	kWh	825	40,588,612	-	\$ 3,246,633	\$ 60,827	\$ 3,092,446	1.87%	95.25%	\$ -	\$6.06		\$0.07619	/kWh	5	60,827	3,092,446	\$ 3,153,273.62	
9	Unmetered Scattered Load (Connections)		12,180	-	-		\$ 93,360	\$ -	2.88%		\$ -	\$0.63		\$0.00000			93,360	-	\$ 93,359.70	
10			-	-	-												-	-	\$ -	
11			-	-	-												-	-	\$ -	
12			-	-	-												-	-	\$ -	
13			-	-	-												-	-	\$ -	
14			-	-	-												-	-	\$ -	
15			-	-	-												-	-	\$ -	
16			-	-	-												-	-	\$ -	
17			-	-	-												-	-	\$ -	
18			-	-	-												-	-	\$ -	
19			-	-	-												-	-	\$ -	
20			-	-	-												-	-	\$ -	
Total Transformer Ownership Allowance												\$ 12,335,166						Total Distribution Revenues		\$ 750,301,999.06
														Rates recover revenue requirement				Base Revenue Requirement		\$ 750,288,561.55
																		Difference		\$ 13,437.51
																		% Difference		0.002%

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PIUs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
1	Original Application	\$ 263,625,614	5.71%	\$4,615,294,360	\$3,661,541,071	\$ 235,187,789	\$ 268,664,188	\$ 34,724,049	\$ 271,962,868	\$ 844,511,695	\$ 47,687,081	\$ 796,824,614	\$ 23,550,297
2	Change												



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021



Version 8.00

Filers

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Test Year	
Bridge Year	
Last Rebasing Year	2015

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.

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

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 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. Req](#)[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 2021 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$6,073,208,605		#####	\$5,977,256,151
Accumulated Depreciation (average)	(\$1,483,326,686) ⁽⁵⁾		#####	(\$1,459,547,621)
Allowance for Working Capital:				
Controllable Expenses	\$279,995,324		\$ 279,995,324	\$276,010,800
Cost of Power	\$3,442,278,635		#####	\$2,719,160,005
Working Capital Rate (%)	6.42% ⁽⁹⁾		(9)	7.30% ⁽⁹⁾
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$797,841,742			\$750,591,932
Distribution Revenue at Proposed Rates	\$824,227,732			\$785,177,541
Other Revenue:				
Specific Service Charges	\$6,640,353			\$3,741,598
Late Payment Charges	\$3,785,321			\$3,804,164
Other Distribution Revenue	\$37,689,511			\$34,998,734
Other Income and Deductions				\$5,897,163
Total Revenue Offsets	\$48,115,184 ⁽⁷⁾			\$48,441,660
Operating Expenses:				
OM+A Expenses	\$274,410,533		\$ 274,410,533	\$270,517,446
Depreciation/Amortization	\$281,929,611		\$ 281,929,611	\$279,121,820
Property taxes	\$5,584,791		\$ 5,584,791	\$5,493,354
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$63,873,242) ⁽³⁾			(\$103,007,585)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$26,862,812			\$14,119,508
Income taxes (grossed up)	\$36,548,043			\$19,210,215
Federal tax (%)	15.00%			15.00%
Provincial tax (%)	11.50%			11.50%
Income Tax Credits	(\$2,736,000)			(\$2,736,000)
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		(8)	4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	3.71%			3.71%
Short-term debt Cost Rate (%)	2.61%			2.61%
Common Equity Cost Rate (%)	8.82%			8.82%
Preferred 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 2021 Filers

Rate Base and Working Capital

Rate Base									
Line No.	Particulars	Initial Application							Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$6,073,208,605		\$ -	\$6,073,208,605	(\$95,952,454)			\$5,977,256,151
2	Accumulated Depreciation (average) ⁽²⁾	(\$1,483,326,686)		\$ -	(\$1,483,326,686)	\$23,779,065			(\$1,459,547,621)
3	Net Fixed Assets (average) ⁽²⁾	\$4,589,881,919		\$ -	\$4,589,881,919	(\$72,173,389)			\$4,517,708,530
4	Allowance for Working Capital ⁽¹⁾	\$239,088,778	#####		\$ -	#####			\$218,573,468
5	Total Rate Base	\$4,828,970,698	#####		\$4,589,881,919	#####			\$4,736,281,998

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$279,995,324	\$ -	\$279,995,324	(\$3,984,524)	\$276,010,800
7	Cost of Power	\$3,442,278,635	\$ -	\$3,442,278,635	#####	\$2,719,160,005
8	Working Capital Base	\$3,722,273,959	\$ -	\$3,722,273,959	#####	\$2,995,170,805
9	Working Capital Rate % ⁽¹⁾	6.42%	-6.42%	0.00%	7.30%	7.30%
10	Working Capital Allowance	\$239,088,778	#####	\$ -	#####	\$218,573,468

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 2021 Filers

Utility Income

Line No.	Particulars	Initial Application					Per Board Decision
Operating Revenues:							
1	Distribution Revenue (at Proposed Rates)	\$824,227,732	(\$824,227,732)	\$ -	\$785,177,541		\$785,177,541
2	Other Revenue ⁽¹⁾	\$48,115,184	(\$48,115,184)	\$ -	\$48,441,660		\$48,441,660
3	Total Operating Revenues	\$872,342,916	(\$872,342,916)	\$ -	\$833,619,201		\$833,619,201
Operating Expenses:							
4	OM+A Expenses	\$274,410,533	\$ -	\$274,410,533	(\$3,893,087)		\$270,517,446
5	Depreciation/Amortization	\$281,929,611	\$ -	\$281,929,611	(\$2,807,791)		\$279,121,820
6	Property taxes	\$5,584,791	\$ -	\$5,584,791	(\$91,437)		\$5,493,354
7	Capital taxes	\$ -	\$ -	\$ -	\$ -		\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -		\$ -
9	Subtotal (lines 4 to 8)	\$561,924,935	\$ -	\$561,924,935	(\$6,792,315)		\$555,132,620
10	Deemed Interest Expense	\$105,464,720	(\$105,464,720)	\$ -	\$103,440,399		\$103,440,399
11	Total Expenses (lines 9 to 10)	\$667,389,654	(\$105,464,720)	\$561,924,935	\$96,648,084		\$658,573,018
12	Utility income before income taxes	\$204,953,261	(\$766,878,196)	(\$561,924,935)	\$736,971,117		\$175,046,182
13	Income taxes (grossed-up)	\$36,548,043	\$ -	\$36,548,043	(\$17,337,828)		\$19,210,215
14	Utility net income	\$168,405,218	(\$766,878,196)	(\$598,472,978)	\$754,308,945		\$155,835,967

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,640,353		\$ -		\$3,741,598
	Late Payment Charges	\$3,785,321		\$ -		\$3,804,164
	Other Distribution Revenue	\$37,689,511		\$ -		\$34,998,734
	Other Income and Deductions	\$ -		\$ -		\$5,897,163
	Total Revenue Offsets	\$48,115,184	\$ -	\$ -	\$ -	\$48,441,660



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$170,366,086	\$ -	\$161,412,491	
2	Adjustments required to arrive at taxable utility income	(\$63,873,242)	\$ -	(\$103,007,585)	
3	Taxable income	<u>\$106,492,844</u>	<u>\$ -</u>	<u>\$58,404,906</u>	
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$26,862,812	\$26,862,812	\$14,119,508	
6	Total taxes	<u>\$26,862,812</u>	<u>\$26,862,812</u>	<u>\$14,119,508</u>	
7	Gross-up of Income Taxes	\$9,685,231	\$9,685,231	\$5,090,707	
8	Grossed-up Income Taxes	<u>\$36,548,043</u>	<u>\$36,548,043</u>	<u>\$19,210,215</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$36,548,043</u>	<u>\$36,548,043</u>	<u>\$19,210,215</u>	
10	Other tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%	15.00%	15.00%	
12	Provincial tax (%)	11.50%	11.50%	11.50%	
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>	

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$2,704,223,591	3.71%	\$100,423,274
2	Short-term Debt	4.00%	\$193,158,828	2.61%	\$5,041,445
3	Total Debt	60.00%	\$2,897,382,419	3.64%	\$105,464,720
	Equity				
4	Common Equity	40.00%	\$1,931,588,279	8.82%	\$170,366,086
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$1,931,588,279	8.82%	\$170,366,086
7	Total	100.00%	\$4,828,970,698	5.71%	\$275,830,806
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$4,589,881,919	0.00%	\$ -
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$2,652,317,919	3.71%	\$98,495,720
9	Short-term Debt	4.00%	\$189,451,280	2.61%	\$4,944,678
10	Total Debt	60.00%	\$2,841,769,199	3.64%	\$103,440,399
	Equity				
11	Common Equity	40.00%	\$1,894,512,799	8.52%	\$161,412,491
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,894,512,799	8.52%	\$161,412,491
14	Total	100.00%	\$4,736,281,998	5.59%	\$264,852,889

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$26,471,745		(\$262,668,384)
2	Distribution Revenue	\$797,841,742	\$797,755,986	\$797,841,742	\$1,086,896,116
3	Other Operating Revenue	\$48,115,184	\$48,115,184	\$ -	\$ -
4	Offsets - net				
4	Total Revenue	\$845,956,926	\$872,342,916	\$797,841,742	\$824,227,732
5	Operating Expenses	\$561,924,935	\$561,924,935	\$561,924,935	\$561,924,935
6	Deemed Interest Expense	\$105,464,720	\$105,464,720	\$ -	\$ -
8	Total Cost and Expenses	\$667,389,654	\$667,389,654	\$561,924,935	\$561,924,935
9	Utility Income Before Income Taxes	\$178,567,271	\$204,953,261	\$235,916,807	\$262,302,797
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$63,873,242)	(\$63,873,242)	(\$63,873,242)	(\$63,873,242)
11	Taxable Income	\$114,694,029	\$141,080,019	\$172,043,565	\$198,429,555
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$30,393,918	\$37,386,205	\$45,591,545	\$52,583,832
14	Income Tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)
15	Utility Net Income	\$150,909,353	\$168,405,218	\$193,061,262	(\$598,472,978)
16	Utility Rate Base	\$4,828,970,698	\$4,828,970,698	\$4,589,881,919	\$4,589,881,919
17	Deemed Equity Portion of Rate Base	\$1,931,588,279	\$1,931,588,279	\$ -	\$ -
18	Income/(Equity Portion of Rate Base)	7.81%	8.72%	0.00%	0.00%
19	Target Return - Equity on Rate Base	8.82%	8.82%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	-1.01%	-0.10%	0.00%	0.00%
21	Indicated Rate of Return	5.31%	5.67%	4.21%	0.00%
22	Requested Rate of Return on Rate Base	5.71%	5.71%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	-0.40%	-0.04%	4.21%	0.00%
24	Target Return on Equity	\$170,366,086	\$170,366,086	\$ -	\$ -
25	Revenue Deficiency/(Sufficiency)	\$19,456,733	(\$1,960,868)	(\$193,061,262)	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$26,471,745 ⁽¹⁾		(\$262,668,384) ⁽¹⁾	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$274,410,533	\$274,410,533	\$270,517,446	
2	Amortization/Depreciation	\$281,929,611	\$281,929,611	\$279,121,820	
3	Property Taxes	\$5,584,791	\$5,584,791	\$5,493,354	
5	Income Taxes (Grossed up)	\$36,548,043	\$36,548,043	\$19,210,215	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$105,464,720	\$ -	\$103,440,399	
	Return on Deemed Equity	\$170,366,086	\$ -	\$161,412,491	
8	Service Revenue Requirement (before Revenues)	<u>\$874,303,784</u>	<u>\$598,472,978</u>	<u>\$839,195,724</u>	
9	Revenue Offsets	\$48,115,184	\$ -	\$48,441,660	
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$826,188,600</u>	<u>\$598,472,978</u>	<u>\$790,754,064</u>	
11	Distribution revenue	\$824,227,732	\$ -	\$785,177,541	
12	Other revenue	\$48,115,184	\$ -	\$48,441,660	
13	Total revenue	<u>\$872,342,916</u>	<u>\$ -</u>	<u>\$833,619,201</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$1,960,868)</u>	<u>(\$598,472,978)</u>	<u>(\$5,576,523)</u>	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	\$874,303,784	\$598,472,978	(\$0)	\$839,195,724	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$26,471,745	(\$262,668,384)	(\$11)	\$38,287,019	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$826,188,600	\$598,472,978	(\$0)	\$790,754,064	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$26,385,990	\$ -	(\$1)	\$34,585,608	(\$1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 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 and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Per Board Decision

Customer Class				Initial Application			Per Board Decision		
Input the name of each customer class.				Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
				Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	617,609	4,458,695,848	-			616,694	4,488,479,794	
2	Competitive Sector Multi-Unit Residential	90,045	286,903,886	-			90,897	314,675,582	
3	GS <50	71,596	2,238,780,453	-			71,732	2,276,427,231	
4	GS - 50 to 999	10,363	9,526,101,781	24,849,478			10,387	9,523,712,332	24,780,594
5	GS - 1000 to 4999	430	4,500,819,338	10,334,297			430	4,547,794,726	10,362,104
6	Large Use >5MW	44	1,991,635,383	4,764,614			38	1,796,298,178	4,530,224
7	Street Light	165,571	115,193,891	327,106			165,535	116,021,507	326,776
8	Unmetered Scattered Load	857	41,200,600	-			825	40,477,714	
9	Unmetered Scattered Load (Connections)	12,272	-	-			12,180		
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
Total					23,159,331,182	40,275,495		23,103,887,065	39,999,698

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 2021 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	\$ 287,079,871	42.26%	\$ 322,592,086	38.44%
2 Competitive Sector Multi-Unit Residential	\$ 19,267,312	2.84%	\$ 36,516,912	4.35%
3 GS <50	\$ 99,019,246	14.58%	\$ 133,518,639	15.91%
4 GS - 50 to 999	\$ 157,700,127	23.21%	\$ 207,396,341	24.71%
5 GS - 1000 to 4999	\$ 55,701,964	8.20%	\$ 77,110,963	9.19%
6 Large Use >5MW	\$ 31,087,389	4.58%	\$ 36,515,249	4.35%
7 Street Light	\$ 25,331,820	3.73%	\$ 22,564,899	2.69%
8 Unmetered Scattered Load	\$ 4,173,832	0.61%	\$ 2,980,636	0.36%
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 679,361,561	100.00%	\$ 839,195,724	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 839,195,724	

- (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	\$ 287,744,281	\$ 311,016,903	\$ 300,799,693	\$ 20,069,138
2 Competitive Sector Multi-Unit Residential	\$ 34,803,098	\$ 35,072,346	\$ 36,384,554	\$ 1,886,090
3 GS <50	\$ 110,150,476	\$ 109,251,484	\$ 115,145,140	\$ 8,228,230
4 GS - 50 to 999	\$ 200,515,388	\$ 210,832,108	\$ 209,779,310	\$ 6,851,017
5 GS - 1000 to 4999	\$ 67,911,364	\$ 68,145,097	\$ 71,235,362	\$ 1,378,900
6 Large Use >5MW	\$ 31,558,301	\$ 31,630,620	\$ 33,114,422	\$ 499,694
7 Street Light	\$ 14,670,839	\$ 15,338,109	\$ 15,334,071	\$ 9,371,200
8 Unmetered Scattered Load	\$ 3,238,184	\$ 3,890,874	\$ 3,384,988	\$ 157,390
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 750,591,932	\$ 785,177,541	\$ 785,177,541	\$ 48,441,660

- (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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2021 Filers

Cost Allocation and Rate Design

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2015			
	%	%	%	%
1 Residential	94.3%	102.6%	99.5%	85 - 115
2 Competitive Sector Multi-Unit Residential	100.0%	101.2%	104.8%	
3 GS <50	91.5%	88.0%	92.4%	80 - 120
4 GS - 50 to 999	119.0%	105.0%	104.5%	80 - 120
5 GS - 1000 to 4999	101.9%	90.2%	94.2%	80 - 120
6 Large Use >5MW	95.3%	88.0%	92.1%	85 - 115
7 Street Light	82.7%	109.5%	109.5%	80 - 120
8 Unmetered Scattered Load	90.5%	135.8%	118.8%	80 - 120
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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		
		2020	2021	2022	
1	Residential	99.5%			85 - 115
2	Competitive Sector Multi-Unit Residentiz	104.8%			
3	GS <50	92.4%			
4	GS - 50 to 999	104.5%			
5	GS - 1000 to 4999	94.2%			
6	Large Use >5MW	92.1%			
7	Street Light	109.5%			
8	Unmetered Scattered Load	118.8%			
9	Unmetered Scattered Load (Connection)				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 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 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (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 2021 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	616,694
kWh	4,488,479,794

Proposed Residential Class Specific Revenue Requirement ¹	\$ 300,799,693.26
--	-------------------

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

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed		616,694		
Variable		4,488,479,794		
TOTAL	-	-		-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	0
--	---

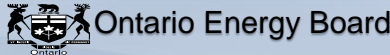
	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed			
Variable			
TOTAL		-	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed				
Variable				
TOTAL	-	\$ -	-	

Checks ³	
Change in Fixed Rate	
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	

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)



Revenue Requirement Workform (RRWF) for 2021 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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			Class Allocated Revenues			Fixed / Variable Splits ²			Distribution Rates				Revenue Reconciliation				
Customer and Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1											
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance ¹ (\$)	Monthly Service Charge		Volumetric Rate		MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance		
From sheet 10. Load Forecast											Rate	No. of decimals	Rate	No. of decimals					
1 Residential	kWh	616,694	4,488,479,794	-	\$ 300,799,693	\$ 300,799,693	\$ -	100.00%	0.00%	\$ -	\$40.09	2	\$0.00000	/kWh	5	300,799,693	-	\$ 300,799,693.26	
2 Competitive Sector Multi-Unit Residential	kWh	90,897	314,675,582	-	\$ 36,384,554	\$ 36,384,554	\$ -	100.00%	0.00%	\$ -	\$32.90		\$0.00000	/kWh	5	36,384,554	-	\$ 36,384,554.15	
3 GS <50	kWh	71,732	2,276,427,231	-	\$ 115,145,140	\$ 33,740,103	\$ 81,405,038	29.30%	70.70%	\$ -	\$38.66		\$0.03576	/kWh	5	33,740,103	81,405,038	\$ 115,145,140.40	
4 GS - 50 to 999	kVA	10,387	9,523,712,332	24,780,594	\$ 209,779,310	\$ 6,491,892	\$ 203,287,418	3.09%	96.91%	\$ 3,996,954	\$51.37		\$8.2502	/kVA	4	6,491,892	207,284,371	\$ 209,779,309.98	
5 GS - 1000 to 4999	kVA	430	4,547,794,726	10,362,104	\$ 71,235,362	\$ 5,064,358	\$ 66,171,004	7.11%	92.89%	\$ 5,456,952	\$968.02		\$6.8178	/kVA	4	5,064,358	71,627,956	\$ 71,235,362.32	
6 Large Use >5MW	kVA	38	1,796,298,178	4,530,224	\$ 33,114,422	\$ 1,981,149	\$ 31,133,273	5.98%	94.02%	\$ 2,796,279	\$4,285.11		\$7.3870	/kVA	4	1,981,149	33,929,552	\$ 33,114,422.06	
7 Street Light	kVA	165,535	116,021,507	326,776	\$ 15,334,071	\$ 3,282,835	\$ 12,051,236	21.41%	78.59%	\$ -	\$1.63		\$36.3740	/kVA	4	3,282,835	12,051,236	\$ 15,334,070.59	
8 Unmetered Scattered Load	kWh	825	40,477,714	-	\$ 3,384,988	\$ 63,537	\$ 3,223,645	1.88%	95.23%	\$ -	\$6.33		\$0.07964	/kWh	5	63,537	3,223,645	\$ 3,287,182.56	
9 Unmetered Scattered Load (Connections)		12,180	-	-		\$ 97,805	\$ -	2.89%		\$ -	\$0.66		\$0.00000			97,805	-	\$ 97,805.40	
10		-	-	-												\$ -	\$ -	\$ -	
11		-	-	-												\$ -	\$ -	\$ -	
12		-	-	-												\$ -	\$ -	\$ -	
13		-	-	-												\$ -	\$ -	\$ -	
14		-	-	-												\$ -	\$ -	\$ -	
15		-	-	-												\$ -	\$ -	\$ -	
16		-	-	-												\$ -	\$ -	\$ -	
17		-	-	-												\$ -	\$ -	\$ -	
18		-	-	-												\$ -	\$ -	\$ -	
19		-	-	-												\$ -	\$ -	\$ -	
20		-	-	-												\$ -	\$ -	\$ -	
Total Transformer Ownership Allowance										\$ 12,250,185						Total Distribution Revenues			\$ 785,177,540.72
															Base Revenue Requirement			\$ 790,754,064.13	
															Difference			-\$ 5,576,523.41	
															% Difference			-0.705%	

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 calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenues recovered from rates deviate materially from revenue requirement - check data inputs and calculations



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		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
1	Original Application	\$ 275,830,806	5.71%	\$4,828,970,698	\$3,722,273,959	\$ 239,088,778	\$ 281,929,611	\$ 36,548,043	\$ 274,410,533	\$ 874,303,784	\$ 48,115,184	\$ 826,188,600	\$ 26,471,745
2	Change												



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers



Version 8.00

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Test Year	
Bridge Year	
Last Rebasing Year	2015

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.

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

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 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 2022 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$6,579,674,706		#####	\$6,425,589,288
Accumulated Depreciation (average)	(\$1,741,668,171) ⁽⁵⁾		#####	(\$1,715,421,921)
Allowance for Working Capital:				
Controllable Expenses	\$282,515,282		\$ 282,515,282	\$279,874,951
Cost of Power	\$3,510,397,351		#####	\$2,771,704,002
Working Capital Rate (%)	6.42% ⁽⁹⁾		##### ⁽⁹⁾	7.30% ⁽⁹⁾
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$826,212,025			\$787,623,872
Distribution Revenue at Proposed Rates	\$846,898,973			\$796,592,180
Other Revenue:				
Specific Service Charges	\$6,699,967			\$3,793,981
Late Payment Charges	\$3,819,304			\$3,857,422
Other Distribution Revenue	\$38,027,870			\$35,488,716
Other Income and Deductions				\$5,979,724
Total Revenue Offsets	\$48,547,141 ⁽⁷⁾			\$49,119,843
Operating Expenses:				
OM+A Expenses	\$276,880,228		\$ 276,880,228	\$274,304,690
Depreciation/Amortization	\$293,076,608		\$ 293,076,608	\$289,301,577
Property taxes	\$5,635,054		\$ 5,635,054	\$5,570,261
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$83,502,066) ⁽³⁾			(\$134,268,877)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$24,023,360			\$7,610,576
Income taxes (grossed up)	\$32,684,843			\$10,354,525
Federal tax (%)	15.00%			15.00%
Provincial tax (%)	11.50%			11.50%
Income Tax Credits	(\$2,736,000)			(\$2,736,000)
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		##### ⁽⁸⁾	4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	3.71%			3.71%
Short-term debt Cost Rate (%)	2.61%			2.61%
Common Equity Cost Rate (%)	8.82%			8.82%
Preferred 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 2022 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application					Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$6,579,674,706	\$ -	\$6,579,674,706	#####		\$6,425,589,288
2	Accumulated Depreciation (average) ⁽²⁾	(\$1,741,668,171)	\$ -	(\$1,741,668,171)	\$26,246,250		(\$1,715,421,921)
3	Net Fixed Assets (average) ⁽²⁾	\$4,838,006,535	\$ -	\$4,838,006,535	#####		\$4,710,167,367
4	Allowance for Working Capital ⁽¹⁾	\$243,626,036	#####	\$ -	#####		\$222,689,869
5	Total Rate Base	\$5,081,632,571	#####	\$4,838,006,535	\$94,850,701		\$4,932,857,236

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$282,515,282	\$ -	\$282,515,282	(\$2,640,331)		\$279,874,951
7	Cost of Power	\$3,510,397,351	\$ -	\$3,510,397,351	#####		\$2,771,704,002
8	Working Capital Base	\$3,792,912,633	\$ -	\$3,792,912,633	#####		\$3,051,578,953
9	Working Capital Rate % ⁽¹⁾	6.42%	-6.42%	0.00%	7.30%		7.30%
10	Working Capital Allowance	\$243,626,036	#####	\$ -	#####		\$222,689,869

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 2022 Filers

Utility Income

Line No.	Particulars	Initial Application					Per Board Decision
Operating Revenues:							
1	Distribution Revenue (at Proposed Rates)	\$846,898,973	(\$846,898,973)	\$ -	\$796,592,180		\$796,592,180
2	Other Revenue ⁽¹⁾	\$48,547,141	(\$48,547,141)	\$ -	\$49,119,843		\$49,119,843
3	Total Operating Revenues	\$895,446,114	(\$895,446,114)	\$ -	\$845,712,023		\$845,712,023
Operating Expenses:							
4	OM+A Expenses	\$276,880,228	\$ -	\$276,880,228	(\$2,575,538)		\$274,304,690
5	Depreciation/Amortization	\$293,076,608	\$ -	\$293,076,608	(\$3,775,031)		\$289,301,577
6	Property taxes	\$5,635,054	\$ -	\$5,635,054	(\$64,793)		\$5,570,261
7	Capital taxes	\$ -	\$ -	\$ -	\$ -		\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -		\$ -
9	Subtotal (lines 4 to 8)	\$575,591,890	\$ -	\$575,591,890	(\$6,415,362)		\$569,176,528
10	Deemed Interest Expense	\$110,982,855	(\$110,982,855)	\$ -	\$107,733,602		\$107,733,602
11	Total Expenses (lines 9 to 10)	\$686,574,745	(\$110,982,855)	\$575,591,890	\$101,318,240		\$676,910,130
12	Utility income before income taxes	\$208,871,369	(\$784,463,259)	(\$575,591,890)	\$744,393,783		\$168,801,893
13	Income taxes (grossed-up)	\$32,684,843	\$ -	\$32,684,843	(\$22,330,318)		\$10,354,525
14	Utility net income	\$176,186,526	(\$784,463,259)	(\$608,276,733)	\$766,724,100		\$158,447,368

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,699,967	\$ -	\$3,793,981
	Late Payment Charges	\$3,819,304	\$ -	\$3,857,422
	Other Distribution Revenue	\$38,027,870	\$ -	\$35,488,716
	Other Income and Deductions	\$ -	\$ -	\$5,979,724
	Total Revenue Offsets	\$48,547,141	\$ -	\$49,119,843



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

Taxes/PILs

Line No.	Particulars	Application				Per Board Decision	
<u>Determination of Taxable Income</u>							
1	Utility net income before taxes	\$179,279,997		\$ -		\$168,111,775	
2	Adjustments required to arrive at taxable utility income	(\$83,502,066)		\$ -		(\$134,268,877)	
3	Taxable income	<u>\$95,777,931</u>		<u>\$ -</u>		<u>\$33,842,898</u>	
<u>Calculation of Utility income Taxes</u>							
4	Income taxes	<u>\$24,023,360</u>		<u>\$24,023,360</u>		<u>\$7,610,576</u>	
6	Total taxes	<u>\$24,023,360</u>		<u>\$24,023,360</u>		<u>\$7,610,576</u>	
7	Gross-up of Income Taxes	<u>\$8,661,483</u>		<u>\$8,661,483</u>		<u>\$2,743,949</u>	
8	Grossed-up Income Taxes	<u>\$32,684,843</u>		<u>\$32,684,843</u>		<u>\$10,354,525</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$32,684,843</u>		<u>\$32,684,843</u>		<u>\$10,354,525</u>	
10	Other tax Credits	(\$2,736,000)		(\$2,736,000)		(\$2,736,000)	
<u>Tax Rates</u>							
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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$2,845,714,240	3.71%	\$105,677,631
2	Short-term Debt	4.00%	\$203,265,303	2.61%	\$5,305,224
3	Total Debt	60.00%	\$3,048,979,542	3.64%	\$110,982,855
Equity					
4	Common Equity	40.00%	\$2,032,653,028	8.82%	\$179,279,997
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$2,032,653,028	8.82%	\$179,279,997
7	Total	100.00%	\$5,081,632,571	5.71%	\$290,262,852
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
Equity					
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$4,838,006,535	0.00%	\$ -
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$2,762,400,052	3.71%	\$102,583,699
9	Short-term Debt	4.00%	\$197,314,289	2.61%	\$5,149,903
10	Total Debt	60.00%	\$2,959,714,342	3.64%	\$107,733,602
Equity					
11	Common Equity	40.00%	\$1,973,142,894	8.52%	\$168,111,775
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$1,973,142,894	8.52%	\$168,111,775
14	Total	100.00%	\$4,932,857,236	5.59%	\$275,845,376

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$21,905,307		(\$284,448,771)
2	Distribution Revenue	\$826,212,025	\$824,993,666	\$826,212,025	\$1,131,347,744
3	Other Operating Revenue	\$48,547,141	\$48,547,141	\$ -	\$ -
4	Offsets - net				
4	Total Revenue	\$874,759,165	\$895,446,114	\$826,212,025	\$846,898,973
5	Operating Expenses	\$575,591,890	\$575,591,890	\$575,591,890	\$575,591,890
6	Deemed Interest Expense	\$110,982,855	\$110,982,855	\$ -	\$ -
8	Total Cost and Expenses	\$686,574,745	\$686,574,745	\$575,591,890	\$575,591,890
9	Utility Income Before Income Taxes	\$188,184,420	\$208,871,369	\$250,620,135	\$271,307,083
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$83,502,066)	(\$83,502,066)	(\$83,502,066)	(\$83,502,066)
11	Taxable Income	\$104,682,354	\$125,369,303	\$167,118,069	\$187,805,017
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$27,740,824	\$33,222,865	\$44,286,288	\$49,768,330
14	Income Tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)
15	Utility Net Income	\$163,179,597	\$176,186,526	\$209,069,847	(\$608,276,733)
16	Utility Rate Base	\$5,081,632,571	\$5,081,632,571	\$4,838,006,535	\$4,838,006,535
17	Deemed Equity Portion of Rate Base	\$2,032,653,028	\$2,032,653,028	\$ -	\$ -
18	Income/(Equity Portion of Rate Base)	8.03%	8.67%	0.00%	0.00%
19	Target Return - Equity on Rate Base	8.82%	8.82%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	-0.79%	-0.15%	0.00%	0.00%
21	Indicated Rate of Return	5.40%	5.65%	4.32%	0.00%
22	Requested Rate of Return on Rate Base	5.71%	5.71%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	-0.32%	-0.06%	4.32%	0.00%
24	Target Return on Equity	\$179,279,997	\$179,279,997	\$ -	\$ -
25	Revenue Deficiency/(Sufficiency)	\$16,100,401	(\$3,093,471)	(\$209,069,847)	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$21,905,307 ⁽¹⁾		(\$284,448,771) ⁽¹⁾	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$276,880,228		\$276,880,228	\$274,304,690
2	Amortization/Depreciation	\$293,076,608		\$293,076,608	\$289,301,577
3	Property Taxes	\$5,635,054		\$5,635,054	\$5,570,261
5	Income Taxes (Grossed up)	\$32,684,843		\$32,684,843	\$10,354,525
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$110,982,855		\$ -	\$107,733,602
	Return on Deemed Equity	\$179,279,997		\$ -	\$168,111,775
8	Service Revenue Requirement (before Revenues)	<u>\$898,539,585</u>		<u>\$608,276,733</u>	<u>\$855,376,430</u>
9	Revenue Offsets	\$48,547,141		\$ -	\$49,119,843
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$849,992,444</u>		<u>\$608,276,733</u>	<u>\$806,256,587</u>
11	Distribution revenue	\$846,898,973		\$ -	\$796,592,180
12	Other revenue	\$48,547,141		\$ -	\$49,119,843
13	Total revenue	<u>\$895,446,114</u>		<u>\$ -</u>	<u>\$845,712,023</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$3,093,471)</u>	(1)	<u>(\$608,276,733)</u>	(1) <u>(\$9,664,407)</u>

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	\$898,539,585	\$608,276,733	(\$0)	\$855,376,430	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$21,905,307	(\$284,448,771)	(\$14)	\$16,757,602	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$849,992,444	\$608,276,733	(\$0)	\$806,256,587	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$20,686,948	\$ -	(\$1)	\$8,968,308	(\$1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 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 and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Per Board Decision

Customer Class		Initial Application			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	619,254	4,422,717,979			618,269	4,462,016,247
2	Competitive Sector Multi-Unit Residential	95,962	300,278,055			97,558	336,411,558
3	GS <50	71,692	2,214,262,866			71,864	2,263,652,846
4	GS - 50 to 999	10,352	9,482,679,716	24,840,867		10,357	9,486,718,400
5	GS - 1000 to 4999	430	4,444,016,815	10,283,783		430	4,521,102,881
6	Large Use >5MW	44	1,977,187,697	4,748,366		38	1,767,816,828
7	Street Light	165,839	115,380,364	327,591		165,796	116,204,400
8	Unmetered Scattered Load	857	41,200,600			825	40,477,714
9	Unmetered Scattered Load (Connections)	12,272				12,180	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total			22,997,724,093	40,200,607		-	39,918,922

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 2022 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	\$ 287,079,871	42.26%	\$ 328,812,050	38.44%
2 Competitive Sector Multi-Unit Residential	\$ 19,267,312	2.84%	\$ 37,221,002	4.35%
3 GS <50	\$ 99,019,246	14.58%	\$ 136,093,039	15.91%
4 GS - 50 to 999	\$ 157,700,127	23.21%	\$ 211,395,192	24.71%
5 GS - 1000 to 4999	\$ 55,701,964	8.20%	\$ 78,597,755	9.19%
6 Large Use >5MW	\$ 31,087,389	4.58%	\$ 37,219,307	4.35%
7 Street Light	\$ 25,331,820	3.73%	\$ 22,999,978	2.69%
8 Unmetered Scattered Load	\$ 4,173,832	0.61%	\$ 3,038,106	0.36%
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 679,361,561	100.00%	\$ 855,376,429	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 855,376,430	

- (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	\$ 301,567,918	\$ 315,538,359	\$ 304,952,941	\$ 20,350,106
2 Competitive Sector Multi-Unit Residential	\$ 39,050,841	\$ 35,582,216	\$ 39,490,015	\$ 1,912,495
3 GS <50	\$ 114,750,416	\$ 110,839,745	\$ 116,031,846	\$ 8,343,425
4 GS - 50 to 999	\$ 209,491,222	\$ 213,897,112	\$ 211,882,762	\$ 6,946,932
5 GS - 1000 to 4999	\$ 71,172,689	\$ 69,135,766	\$ 72,031,302	\$ 1,398,205
6 Large Use >5MW	\$ 32,848,848	\$ 32,090,455	\$ 33,247,648	\$ 506,690
7 Street Light	\$ 15,356,949	\$ 15,561,089	\$ 15,532,468	\$ 9,502,397
8 Unmetered Scattered Load	\$ 3,384,988	\$ 3,947,438	\$ 3,423,198	\$ 159,594
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 787,623,872	\$ 796,592,180	\$ 796,592,180	\$ 49,119,843

- (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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

Cost Allocation and Rate Design

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2015			
	%	%	%	%
1 Residential	94.3%	102.2%	98.9%	85 - 115
2 Competitive Sector Multi-Unit Residential	100.0%	100.7%	111.2%	
3 GS <50	91.5%	87.6%	91.4%	80 - 120
4 GS - 50 to 999	119.0%	104.5%	103.5%	80 - 120
5 GS - 1000 to 4999	101.9%	89.7%	93.4%	80 - 120
6 Large Use >5MW	95.3%	87.6%	90.7%	85 - 115
7 Street Light	82.7%	109.0%	108.8%	80 - 120
8 Unmetered Scattered Load	90.5%	135.2%	117.9%	80 - 120
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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		
	2020	2021	2022	
1 Residential	98.9%			85 - 115
2 Competitive Sector Multi-Unit Residenti:	111.2%			
3 GS <50	91.4%			80 - 120
4 GS - 50 to 999	103.5%			80 - 120
5 GS - 1000 to 4999	93.4%			80 - 120
6 Large Use >5MW	90.7%			85 - 115
7 Street Light	108.8%			80 - 120
8 Unmetered Scattered Load	117.9%			80 - 120
9 Unmetered Scattered Load (Connection				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 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 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (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 2022 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	618,269
kWh	4,462,016,247

Proposed Residential Class Specific Revenue Requirement ¹	\$ 304,952,940.66
--	-------------------

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

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	0	618,269	\$ -	
Variable	0	4,462,016,247	\$ -	
TOTAL	-	-	\$ -	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	1
--	---

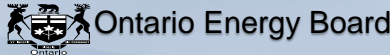
	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed			
Variable			
TOTAL		-	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed				
Variable				
TOTAL	-	\$ -	-	

Checks ³	
Change in Fixed Rate	
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	

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)



Revenue Requirement Workform (RRWF) for 2022 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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			Class Allocated Revenues			Fixed / Variable Splits ²			Distribution Rates				Revenue Reconciliation				
Customer and Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1											
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance ¹ (\$)	Monthly Service Charge		Volumetric Rate		MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance		
From sheet 10. Load Forecast											Rate	No. of decimals	Rate	No. of decimals					
1 Residential	kWh	618,269	4,462,016,247	-	\$ 304,952,941	\$ 304,952,941	\$ -	100.00%	0.00%	\$ -	\$40.54	2	\$0.00000	/kWh	5	304,952,941	-	\$ 304,952,940.66	
2 Competitive Sector Multi-Unit Residential	kWh	97,558	336,411,558	-	\$ 39,490,015	\$ 39,490,015	\$ -	100.00%	0.00%	\$ -	\$33.27		\$0.00000	/kWh	5	39,490,015	-	\$ 39,490,015.03	
3 GS <50	kWh	71,864	2,263,652,846	-	\$ 116,031,846	\$ 34,178,159	\$ 81,853,687	29.46%	70.54%	\$ -	\$39.09		\$0.03616	/kWh	5	34,178,159	81,853,687	\$ 116,031,845.99	
4 GS - 50 to 999	kVA	10,357	9,486,718,400	24,747,778	\$ 211,882,762	\$ 6,546,228	\$ 205,336,534	3.09%	96.91%	\$ 3,991,791	\$51.95		\$8.3426	/kVA	4	6,546,228	209,328,325	\$ 211,882,761.96	
5 GS - 1000 to 4999	kVA	430	4,521,102,881	10,352,308	\$ 72,031,302	\$ 5,121,069	\$ 66,910,233	7.11%	92.89%	\$ 5,451,913	\$978.86		\$6.8942	/kVA	4	5,121,069	72,362,146	\$ 72,031,302.06	
6 Large Use >5MW	kVA	38	1,767,816,828	4,491,580	\$ 33,247,648	\$ 2,003,337	\$ 31,244,312	6.03%	93.97%	\$ 2,772,426	\$4,333.10		\$7.4697	/kVA	4	2,003,337	34,016,737	\$ 33,247,648.15	
7 Street Light	kVA	165,796	116,204,400	327,256	\$ 15,532,468	\$ 3,328,355	\$ 12,204,113	21.43%	78.57%	\$ -	\$1.65		\$36.7814	/kVA	4	3,328,355	12,204,113	\$ 15,532,468.18	
8 Unmetered Scattered Load	kWh	825	40,477,714	-	\$ 3,423,198	\$ 64,240	\$ 3,259,670	1.88%	95.22%	\$ -	\$6.40		\$0.08053	/kWh	5	64,240	3,259,670	\$ 3,323,910.35	
9 Unmetered Scattered Load (Connections)		12,180	-	-		\$ 99,287	\$ -	2.90%		\$ -	\$0.67		\$0.00000			99,287	-	\$ 99,287.30	
10		-	-	-												\$ -	\$ -	\$ -	
11		-	-	-												\$ -	\$ -	\$ -	
12		-	-	-												\$ -	\$ -	\$ -	
13		-	-	-												\$ -	\$ -	\$ -	
14		-	-	-												\$ -	\$ -	\$ -	
15		-	-	-												\$ -	\$ -	\$ -	
16		-	-	-												\$ -	\$ -	\$ -	
17		-	-	-												\$ -	\$ -	\$ -	
18		-	-	-												\$ -	\$ -	\$ -	
19		-	-	-												\$ -	\$ -	\$ -	
20		-	-	-												\$ -	\$ -	\$ -	
Total Transformer Ownership Allowance										\$ 12,216,130						Total Distribution Revenues			\$ 796,592,179.68
															Base Revenue Requirement			\$ 806,256,586.57	
															Difference			-\$ 9,664,406.89	
															% Difference			-1.199%	

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 calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenues recovered from rates deviate materially from revenue requirement - check data inputs and calculations



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		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
1	Original Application	\$ 290,262,852	5.71%	\$5,081,632,571	\$3,792,912,633	\$ 243,626,036	\$ 293,076,608	\$ 32,684,843	\$ 276,880,228	\$ 898,539,585	\$ 48,547,141	\$ 849,992,444	\$ 21,905,307
2	Change												



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers



Version 8.00

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Test Year	
Bridge Year	
Last Rebasing Year	2015

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.

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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 2023 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 2023 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$7,140,052,883		#####	\$6,989,609,738
Accumulated Depreciation (average)	(\$2,013,781,505) ⁽⁵⁾		#####	(\$1,986,811,775)
Allowance for Working Capital:				
Controllable Expenses	\$285,057,919		\$ 285,057,919	\$283,793,201
Cost of Power	\$3,579,801,165		#####	\$2,822,736,039
Working Capital Rate (%)	6.42% ⁽⁹⁾		##### ⁽⁹⁾	7.30% ⁽⁹⁾
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$848,702,180			\$798,472,648
Distribution Revenue at Proposed Rates	\$885,241,080			\$846,875,737
Other Revenue:				
Specific Service Charges	\$6,760,117			\$3,847,097
Late Payment Charges	\$3,853,592			\$3,911,426
Other Distribution Revenue	\$38,369,275			\$35,985,558
Other Income and Deductions				\$6,063,440
Total Revenue Offsets	\$48,982,985 ⁽⁷⁾			\$49,807,521
Operating Expenses:				
OM+A Expenses	\$279,372,150		\$ 279,372,150	\$278,144,956
Depreciation/Amortization	\$310,853,964		\$ 310,853,964	\$310,236,909
Property taxes	\$5,685,769		\$ 5,685,769	\$5,648,244
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$85,418,999) ⁽³⁾			(\$104,167,873)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$26,253,623			\$18,266,363
Income taxes (grossed up)	\$35,719,215			\$24,852,194
Federal tax (%)	15.00%			15.00%
Provincial tax (%)	11.50%			11.50%
Income Tax Credits	(\$2,736,000)			(\$2,736,000)
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾		##### ⁽⁸⁾	4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	3.71%			3.71%
Short-term debt Cost Rate (%)	2.61%			2.61%
Common Equity Cost Rate (%)	8.82%			8.82%
Preferred 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 2023 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application					Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$7,140,052,883	\$ -	\$7,140,052,883	#####		\$6,989,609,738
2	Accumulated Depreciation (average) ⁽²⁾	(\$2,013,781,505)	\$ -	(\$2,013,781,505)	\$26,969,730		(\$1,986,811,775)
3	Net Fixed Assets (average) ⁽²⁾	\$5,126,271,378	\$ -	\$5,126,271,378	#####		\$5,002,797,962
4	Allowance for Working Capital ⁽¹⁾	\$248,247,294	#####	\$ -	#####		\$226,699,882
5	Total Rate Base	\$5,374,518,672	#####	\$5,126,271,378	#####		\$5,229,497,845

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$285,057,919	\$ -	\$285,057,919	(\$1,264,719)		\$283,793,201
7	Cost of Power	\$3,579,801,165	\$ -	\$3,579,801,165	#####		\$2,822,736,039
8	Working Capital Base	\$3,864,859,084	\$ -	\$3,864,859,084	#####		\$3,106,529,239
9	Working Capital Rate % ⁽¹⁾	6.42%	-6.42%	0.00%	7.30%		7.30%
10	Working Capital Allowance	\$248,247,294	#####	\$ -	#####		\$226,699,882

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 2023 Filers

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision	
Operating Revenues:							
1	Distribution Revenue (at Proposed Rates)	\$885,241,080	(\$885,241,080)	\$ -	\$846,875,737	\$846,875,737	
2	Other Revenue ⁽¹⁾	\$48,982,985	(\$48,982,985)	\$ -	\$49,807,521	\$49,807,521	
3	Total Operating Revenues	\$934,224,064	(\$934,224,064)	\$ -	\$896,683,258	\$896,683,258	
Operating Expenses:							
4	OM+A Expenses	\$279,372,150	\$ -	\$279,372,150	(\$1,227,194)	\$278,144,956	
5	Depreciation/Amortization	\$310,853,964	\$ -	\$310,853,964	(\$617,056)	\$310,236,909	
6	Property taxes	\$5,685,769	\$ -	\$5,685,769	(\$37,525)	\$5,648,244	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Other expense	\$ -	\$ -		\$ -		
9	Subtotal (lines 4 to 8)	\$595,911,884	\$ -	\$595,911,884	(\$1,881,775)	\$594,030,109	
10	Deemed Interest Expense	\$117,379,488	(\$117,379,488)	\$ -	\$114,212,233	\$114,212,233	
11	Total Expenses (lines 9 to 10)	\$713,291,371	(\$117,379,488)	\$595,911,884	\$112,330,458	\$708,242,342	
12	Utility income before income taxes	\$220,932,693	(\$816,844,577)	(\$595,911,884)	\$784,352,800	\$188,440,916	
13	Income taxes (grossed-up)	\$35,719,215	\$ -	\$35,719,215	(\$10,867,021)	\$24,852,194	
14	Utility net income	\$185,213,478	(\$816,844,577)	(\$631,631,099)	\$795,219,821	\$163,588,722	

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,760,117	\$ -	\$3,847,097
	Late Payment Charges	\$3,853,592	\$ -	\$3,911,426
	Other Distribution Revenue	\$38,369,275	\$ -	\$35,985,558
	Other Income and Deductions	\$ -	\$ -	\$6,063,440
	Total Revenue Offsets	\$48,982,985	\$ -	\$49,807,521



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Taxes/PILs

Line No.	Particulars	Application				Per Board Decision	
<u>Determination of Taxable Income</u>							
1	Utility net income before taxes	\$189,613,019		\$ -		\$178,221,287	
2	Adjustments required to arrive at taxable utility income	(\$85,418,999)		\$ -		(\$104,167,873)	
3	Taxable income	<u>\$104,194,020</u>		<u>\$ -</u>		<u>\$74,053,414</u>	
<u>Calculation of Utility income Taxes</u>							
4	Income taxes	<u>\$26,253,623</u>		<u>\$26,253,623</u>		<u>\$18,266,363</u>	
6	Total taxes	<u>\$26,253,623</u>		<u>\$26,253,623</u>		<u>\$18,266,363</u>	
7	Gross-up of Income Taxes	<u>\$9,465,592</u>		<u>\$9,465,592</u>		<u>\$6,585,831</u>	
8	Grossed-up Income Taxes	<u>\$35,719,215</u>		<u>\$35,719,215</u>		<u>\$24,852,194</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$35,719,215</u>		<u>\$35,719,215</u>		<u>\$24,852,194</u>	
10	Other tax Credits	(\$2,736,000)		(\$2,736,000)		(\$2,736,000)	
<u>Tax Rates</u>							
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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return		
		Initial Application						
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$3,009,730,456	3.71%			\$111,768,490
2	Short-term Debt	4.00%		\$214,980,747	2.61%			\$5,610,997
3	Total Debt	60.00%		\$3,224,711,203	3.64%			\$117,379,488
	Equity							
4	Common Equity	40.00%		\$2,149,807,469	8.82%			\$189,613,019
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$2,149,807,469	8.82%			\$189,613,019
7	Total	100.00%		\$5,374,518,672	5.71%			\$306,992,506
		Per Board Decision						
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	0.00%		\$ -	0.00%			\$ -
2	Short-term Debt	0.00%		\$ -	0.00%			\$ -
3	Total Debt	0.00%		\$ -	0.00%			\$ -
	Equity							
4	Common Equity	0.00%		\$ -	0.00%			\$ -
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	0.00%		\$ -	0.00%			\$ -
7	Total	0.00%		\$5,126,271,378	0.00%			\$ -
		Per Board Decision						
		(%)		(\$)		(%)		(\$)
	Debt							
8	Long-term Debt	56.00%		\$2,928,518,793	3.71%			\$108,752,637
9	Short-term Debt	4.00%		\$209,179,914	2.61%			\$5,459,596
10	Total Debt	60.00%		\$3,137,698,707	3.64%			\$114,212,233
	Equity							
11	Common Equity	40.00%		\$2,091,799,138	8.52%			\$178,221,287
12	Preferred Shares	0.00%		\$ -	0.00%			\$ -
13	Total Equity	40.00%		\$2,091,799,138	8.52%			\$178,221,287
14	Total	100.00%		\$5,229,497,845	5.59%			\$292,433,519

Notes

Revenue Requirement Workform (RRWF) for 2023 Filers



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$279,372,150	\$279,372,150	\$278,144,956	
2	Amortization/Depreciation	\$310,853,964	\$310,853,964	\$310,236,909	
3	Property Taxes	\$5,685,769	\$5,685,769	\$5,648,244	
5	Income Taxes (Grossed up)	\$35,719,215	\$35,719,215	\$24,852,194	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$117,379,488	\$ -	\$114,212,233	
	Return on Deemed Equity	\$189,613,019	\$ -	\$178,221,287	
8	Service Revenue Requirement (before Revenues)	<u>\$938,623,605</u>	<u>\$631,631,099</u>	<u>\$911,315,823</u>	
9	Revenue Offsets	\$48,982,985	\$ -	\$49,807,521	
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$889,640,620</u>	<u>\$631,631,099</u>	<u>\$861,508,302</u>	
11	Distribution revenue	\$885,241,080	\$ -	\$846,875,737	
12	Other revenue	\$48,982,985	\$ -	\$49,807,521	
13	Total revenue	<u>\$934,224,064</u>	<u>\$ -</u>	<u>\$896,683,258</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$4,399,540)</u>	<u>(\$631,631,099)</u>	<u>(\$14,632,565)</u>	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	\$938,623,605	\$631,631,099	(\$0)	\$911,315,823	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$39,063,327	(\$287,310,071)	(\$8)	\$61,160,541	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$889,640,620	\$631,631,099	(\$0)	\$861,508,302	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$36,538,900	\$ -	(\$1)	\$48,403,089	(\$1)

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 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 and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Per Board Decision

Customer Class		Initial Application			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	620,899	4,386,740,109			619,845	4,435,552,699
2	Competitive Sector Multi-Unit Residential	101,879	313,817,857			102,374	352,414,588
3	GS <50	71,788	2,187,481,667			71,997	2,251,299,520
4	GS - 50 to 999	10,341	9,432,138,729	24,813,648		10,327	9,453,024,513
5	GS - 1000 to 4999	430	4,387,143,302	10,232,645		430	4,498,196,256
6	Large Use >5MW	44	1,962,015,257	4,730,195		38	1,740,689,851
7	Street Light	166,107	115,566,836	328,076		166,057	116,387,293
8	Unmetered Scattered Load	857	41,200,600			825	40,477,714
9	Unmetered Scattered Load (Connections)	12,272				12,180	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total			22,826,104,359	40,104,565		-	-
						#####	39,856,972

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 2023 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	\$ 287,079,871	42.26%	\$ 350,315,503	38.44%
2 Competitive Sector Multi-Unit Residential	\$ 19,267,312	2.84%	\$ 39,655,159	4.35%
3 GS <50	\$ 99,019,246	14.58%	\$ 144,993,170	15.91%
4 GS - 50 to 999	\$ 157,700,127	23.21%	\$ 225,219,888	24.71%
5 GS - 1000 to 4999	\$ 55,701,964	8.20%	\$ 83,737,844	9.19%
6 Large Use >5MW	\$ 31,087,389	4.58%	\$ 39,653,352	4.35%
7 Street Light	\$ 25,331,820	3.73%	\$ 24,504,117	2.69%
8 Unmetered Scattered Load	\$ 4,173,832	0.61%	\$ 3,236,791	0.36%
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 679,361,561	100.00%	\$ 911,315,822	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 911,315,823	

- (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	\$ 305,730,282	\$ 335,456,193	\$ 323,980,585	\$ 20,635,007
2 Competitive Sector Multi-Unit Residential	\$ 41,439,460	\$ 37,828,284	\$ 43,918,105	\$ 1,939,270
3 GS <50	\$ 115,648,404	\$ 117,836,319	\$ 122,552,206	\$ 8,460,233
4 GS - 50 to 999	\$ 211,656,416	\$ 227,399,012	\$ 224,531,371	\$ 7,044,189
5 GS - 1000 to 4999	\$ 72,019,690	\$ 73,499,847	\$ 76,644,869	\$ 1,417,780
6 Large Use >5MW	\$ 32,999,741	\$ 34,116,112	\$ 35,133,841	\$ 513,784
7 Street Light	\$ 15,555,459	\$ 16,543,356	\$ 16,487,124	\$ 9,635,430
8 Unmetered Scattered Load	\$ 3,423,198	\$ 4,196,614	\$ 3,627,637	\$ 161,828
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 798,472,648	\$ 846,875,737	\$ 846,875,737	\$ 49,807,521

- (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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Cost Allocation and Rate Design

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2015			
	%	%	%	%
1 Residential	94.3%	101.6%	98.4%	85 - 115
2 Competitive Sector Multi-Unit Residential	100.0%	100.3%	115.6%	
3 GS <50	91.5%	87.1%	90.4%	80 - 120
4 GS - 50 to 999	119.0%	104.1%	102.8%	80 - 120
5 GS - 1000 to 4999	101.9%	89.5%	93.2%	80 - 120
6 Large Use >5MW	95.3%	87.3%	89.9%	85 - 115
7 Street Light	82.7%	106.8%	106.6%	80 - 120
8 Unmetered Scattered Load	90.5%	134.7%	117.1%	80 - 120
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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		
	2020	2021	2022	
1 Residential	98.4%			85 - 115
2 Competitive Sector Multi-Unit Residenti	115.6%			
3 GS <50	90.4%			80 - 120
4 GS - 50 to 999	102.8%			80 - 120
5 GS - 1000 to 4999	93.2%			80 - 120
6 Large Use >5MW	89.9%			85 - 115
7 Street Light	106.6%			80 - 120
8 Unmetered Scattered Load	117.1%			80 - 120
9 Unmetered Scattered Load (Connection				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 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 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (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 2023 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	619,845
kWh	4,435,552,699

Proposed Residential Class Specific Revenue Requirement ¹	\$ 323,980,584.60
--	-------------------

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

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	0	619,845	\$ -	
Variable	0	4,435,552,699	\$ -	
TOTAL	-	-	\$ -	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	1
--	---

	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			
Variable			
TOTAL		-	

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed				
Variable				
TOTAL	-	\$ -	-	

Checks ³	
Change in Fixed Rate	
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	

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)



Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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					Class Allocated Revenues					Distribution Rates					Revenue Reconciliation									
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					Monthly Service Charge					Volumetric Rate				
Customer Class		Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance ¹ (\$)	Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance											
From sheet 10. Load Forecast																													
1	Residential	kWh	619,845	4,435,552,699	-	\$ 323,980,585	\$ 323,980,585	\$ -	100.00%	0.00%	\$ -	\$42.96	2	\$0.00000	/kWh	5	323,980,585	-	\$ 323,980,584.60										
2	Competitive Sector Multi-Unit Residential	kWh	102,374	352,414,588	-	\$ 43,918,105	\$ 43,918,105	\$ -	100.00%	0.00%	\$ -	\$35.26		\$0.00000	/kWh	5	43,918,105	-	\$ 43,918,104.75										
3	GS <50	kWh	71,997	2,251,299,520	-	\$ 122,552,206	\$ 36,282,408	\$ 86,269,798	29.61%	70.39%	\$ -	\$41.42		\$0.03832	/kWh	5	36,282,408	86,269,798	\$ 122,552,205.78										
4	GS - 50 to 999	kVA	10,327	9,453,024,513	24,722,788	\$ 224,531,371	\$ 6,916,766	\$ 217,614,604	3.08%	96.92%	\$ 3,987,799	\$55.05		\$8.8407	/kVA	4	6,916,766	221,602,403	\$ 224,531,370.76										
5	GS - 1000 to 4999	kVA	430	4,498,196,256	10,350,511	\$ 76,644,869	\$ 5,426,808	\$ 71,218,061	7.08%	92.92%	\$ 5,450,964	\$1,037.30		\$7.3058	/kVA	4	5,426,808	76,669,025	\$ 76,644,869.00										
6	Large Use >5MW	kVA	38	1,740,689,851	4,455,940	\$ 35,133,841	\$ 2,122,938	\$ 33,010,904	6.04%	93.96%	\$ 2,750,418	\$4,591.79		\$7.9156	/kVA	4	2,122,938	35,761,321	\$ 35,133,841.14										
7	Street Light	kVA	166,057	116,387,293	327,732	\$ 16,487,124	\$ 3,535,630	\$ 12,951,493	21.44%	78.56%	\$ -	\$1.75		\$38.9772	/kVA	4	3,535,630	12,951,493	\$ 16,487,123.72										
8	Unmetered Scattered Load	kWh	825	40,477,714	-	\$ 3,627,637	\$ 68,054	\$ 3,454,368	1.88%	95.22%	\$ -	\$6.78		\$0.08534	/kWh	5	68,054	3,454,368	\$ 3,522,422.40										
9	Unmetered Scattered Load (Connections)		12,180	-	-		\$ 105,215	\$ -	2.90%		\$ -	\$0.71		\$0.00000			105,215	-	\$ 105,214.90										
10			-	-	-												\$ -	\$ -	\$ -										
11			-	-	-												\$ -	\$ -	\$ -										
12			-	-	-												\$ -	\$ -	\$ -										
13			-	-	-												\$ -	\$ -	\$ -										
14			-	-	-												\$ -	\$ -	\$ -										
15			-	-	-												\$ -	\$ -	\$ -										
16			-	-	-												\$ -	\$ -	\$ -										
17			-	-	-												\$ -	\$ -	\$ -										
18			-	-	-												\$ -	\$ -	\$ -										
19			-	-	-												\$ -	\$ -	\$ -										
20			-	-	-												\$ -	\$ -	\$ -										
Total Transformer Ownership Allowance												\$ 12,189,180							Total Distribution Revenues		\$ 846,875,737.05								
																			Base Revenue Requirement		\$ 861,508,301.71								
																			Difference		-\$ 14,632,564.66								
																			% Difference		-1.698%								

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 calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenues recovered from rates deviate materially from revenue requirement - check data inputs and calculations



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		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	\$ 306,992,506	5.71%	\$5,374,518,672	\$3,864,859,084	\$ 248,247,294	\$ 310,853,964	\$ 35,719,215	\$ 279,372,150	\$ 938,623,605	\$ 48,982,985	\$ 889,640,620	\$ 39,063,327

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Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 Filers



Version 8.00

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Test Year	
Bridge Year	
Last Rebasing Year	2015

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.

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

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 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. Req](#)

[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 2024 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$7,697,160,940		\$ 7,697,160,940	\$7,519,494,910
Accumulated Depreciation (average)	(\$2,301,158,835) ⁽⁵⁾		(\$2,301,158,835)	(\$2,273,927,413)
Allowance for Working Capital:				
Controllable Expenses	\$287,623,441		\$ 287,623,441	\$287,766,305
Cost of Power	\$3,666,550,979		\$ 3,666,550,979	\$2,886,275,043
Working Capital Rate (%)	6.42% ⁽⁹⁾			7.30% ⁽⁹⁾
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$888,835,029			\$849,510,682
Distribution Revenue at Proposed Rates	\$924,276,142			\$882,985,542
Other Revenue:				
Specific Service Charges	\$6,820,809			\$3,900,956
Late Payment Charges	\$3,888,190			\$3,966,186
Other Distribution Revenue	\$38,713,753			\$36,489,356
Other Income and Deductions				\$6,148,328
Total Revenue Offsets	\$49,422,752 ⁽⁷⁾			\$50,504,826
Operating Expenses:				
OM&A Expenses	\$281,886,499		\$ 281,886,499	\$282,038,985
Depreciation/Amortization	\$325,365,901		\$ 325,365,901	\$322,762,759
Property taxes	\$5,736,941		\$ 5,736,941	\$5,727,320
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$77,248,067) ⁽³⁾			(\$81,045,855)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$30,994,322			\$26,630,692
Income taxes (grossed up)	\$42,169,146			\$36,232,234
Federal tax (%)	15.00%			15.00%
Provincial tax (%)	11.50%			11.50%
Income Tax Credits	(\$2,736,000)			(\$2,736,000)
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾			4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	3.71%			3.71%
Short-term debt Cost Rate (%)	2.61%			2.61%
Common Equity Cost Rate (%)	8.82%			8.52%
Preferred 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 2024 Filers

Rate Base and Working Capital

Rate Base								
Line No.	Particulars	Initial Application						Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$7,697,160,940		\$ -	\$7,697,160,940	#####		\$7,519,494,910
2	Accumulated Depreciation (average) ⁽²⁾	#####		\$ -	(\$2,301,158,835)	\$27,231,422		(\$2,273,927,413)
3	Net Fixed Assets (average) ⁽²⁾	\$5,396,002,105		\$ -	\$5,396,002,105	#####		\$5,245,567,497
4	Allowance for Working Capital ⁽¹⁾	\$253,984,189	(\$253,984,189)		\$ -	\$231,626,598		\$231,626,598
5	Total Rate Base	\$5,649,986,294	(\$253,984,189)		\$5,396,002,105	\$81,191,991		\$5,477,194,096

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$287,623,441	\$ -	\$287,623,441	\$142,864	\$287,766,305
7	Cost of Power	\$3,666,550,979	\$ -	\$3,666,550,979	#####	\$2,886,275,043
8	Working Capital Base	\$3,954,174,420	\$ -	\$3,954,174,420	#####	\$3,174,041,348
9	Working Capital Rate % ⁽¹⁾	6.42%	-6.42%	0.00%	7.30%	7.30%
10	Working Capital Allowance	\$253,984,189	(\$253,984,189)	\$ -	\$231,626,598	\$231,626,598

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 2024 Filers

Utility Income

Line No.	Particulars	Initial Application						Per Board Decision
Operating Revenues:								
1	Distribution Revenue (at Proposed Rates)	\$924,276,142		(\$924,276,142)		\$ -	\$882,985,542	\$882,985,542
2	Other Revenue ⁽¹⁾	\$49,422,752		(\$49,422,752)		\$ -	\$50,504,826	\$50,504,826
3	Total Operating Revenues	\$973,698,894		(\$973,698,894)		\$ -	\$933,490,368	\$933,490,368
Operating Expenses:								
4	OM+A Expenses	\$281,886,499		\$ -	\$281,886,499		\$152,486	\$282,038,985
5	Depreciation/Amortization	\$325,365,901		\$ -	\$325,365,901		(\$2,603,142)	\$322,762,759
6	Property taxes	\$5,736,941		\$ -	\$5,736,941		(\$9,621)	\$5,727,320
7	Capital taxes	\$ -		\$ -	\$ -		\$ -	\$ -
8	Other expense	\$ -		\$ -	\$ -		\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$612,989,342		\$ -	\$612,989,342		(\$2,460,277)	\$610,529,064
10	Deemed Interest Expense	\$123,395,700		(\$123,395,700)		\$ -	\$119,621,919	\$119,621,919
11	Total Expenses (lines 9 to 10)	\$736,385,042		(\$123,395,700)	\$612,989,342		\$117,161,641	\$730,150,983
12	Utility income before income taxes	\$237,313,852		(\$850,303,194)	(\$612,989,342)		\$816,328,726	\$203,339,384
13	Income taxes (grossed-up)	\$42,169,146		\$ -	\$42,169,146		(\$5,936,912)	\$36,232,234
14	Utility net income	\$195,144,706		(\$850,303,194)	(\$655,158,488)		\$822,265,639	\$167,107,151

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$6,820,809		\$ -		\$3,900,956
	Late Payment Charges	\$3,888,190		\$ -		\$3,966,186
	Other Distribution Revenue	\$38,713,753		\$ -		\$36,489,356
	Other Income and Deductions	\$ -		\$ -		\$6,148,328
	Total Revenue Offsets	\$49,422,752		\$ -	\$ -	\$50,504,826



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$199,331,516		\$ -	\$186,662,775
2	Adjustments required to arrive at taxable utility income	(\$77,248,067)		\$ -	(\$81,045,855)
3	Taxable income	<u>\$122,083,449</u>		<u>\$ -</u>	<u>\$105,616,919</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	<u>\$30,994,322</u>		<u>\$30,994,322</u>	<u>\$26,630,692</u>
6	Total taxes	<u>\$30,994,322</u>		<u>\$30,994,322</u>	<u>\$26,630,692</u>
7	Gross-up of Income Taxes	<u>\$11,174,824</u>		<u>\$11,174,824</u>	<u>\$9,601,542</u>
8	Grossed-up Income Taxes	<u>\$42,169,146</u>		<u>\$42,169,146</u>	<u>\$36,232,234</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$42,169,146</u>		<u>\$42,169,146</u>	<u>\$36,232,234</u>
10	Other tax Credits	(\$2,736,000)		(\$2,736,000)	(\$2,736,000)
<u>Tax Rates</u>					
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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$3,163,992,324	3.71%	\$117,497,115
2	Short-term Debt	4.00%	\$225,999,452	2.61%	\$5,898,586
3	Total Debt	60.00%	\$3,389,991,776	3.64%	\$123,395,700
	Equity				
4	Common Equity	40.00%	\$2,259,994,517	8.82%	\$199,331,516
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$2,259,994,517	8.82%	\$199,331,516
7	Total	100.00%	\$5,649,986,294	5.71%	\$322,727,217
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$5,396,002,105	0.00%	\$ -
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$3,067,228,694	3.71%	\$113,903,728
9	Short-term Debt	4.00%	\$219,087,764	2.61%	\$5,718,191
10	Total Debt	60.00%	\$3,286,316,457	3.64%	\$119,621,919
	Equity				
11	Common Equity	40.00%	\$2,190,877,638	8.52%	\$186,662,775
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$2,190,877,638	8.52%	\$186,662,775
14	Total	100.00%	\$5,477,194,096	5.59%	\$306,284,694

Notes

**Revenue Deficiency/Sufficiency**

		Initial Application		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		\$37,752,811		(\$307,419,480)		\$51,155,371
2	Distribution Revenue	\$888,835,029	\$886,523,332	\$888,835,029	\$1,231,695,622	\$849,510,682	\$831,830,171
3	Other Operating Revenue	\$49,422,752	\$49,422,752	\$ -	\$ -	\$50,504,826	\$50,504,826
4	Offsets - net						
4	Total Revenue	\$938,257,781	\$973,698,894	\$888,835,029	\$924,276,142	\$900,015,508	\$933,490,368
5	Operating Expenses	\$612,989,342	\$612,989,342	\$612,989,342	\$612,989,342	\$610,529,064	\$610,529,064
6	Deemed Interest Expense	\$123,395,700	\$123,395,700	\$ -	\$ -	\$119,621,919	\$119,621,919
8	Total Cost and Expenses	\$736,385,042	\$736,385,042	\$612,989,342	\$612,989,342	\$730,150,983	\$730,150,983
9	Utility Income Before Income Taxes	\$201,872,739	\$237,313,852	\$275,845,687	\$311,286,800	\$169,864,525	\$203,339,384
10	Tax Adjustments to Accounting	(\$77,248,067)	(\$77,248,067)	(\$77,248,067)	(\$77,248,067)	(\$81,045,855)	(\$81,045,855)
11	Income per 2013 PILs model						
11	Taxable Income	\$124,624,672	\$160,065,785	\$198,597,620	\$234,038,733	\$88,818,669	\$122,293,529
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$33,025,538	\$42,417,433	\$52,628,369	\$62,020,264	\$23,536,947	\$32,407,785
14	Income Tax Credits	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)	(\$2,736,000)
15	Utility Net Income	\$171,583,201	\$195,144,706	\$225,953,318	(\$655,158,488)	\$149,063,577	\$167,107,151
16	Utility Rate Base	\$5,649,986,294	\$5,649,986,294	\$5,396,002,105	\$5,396,002,105	\$5,477,194,096	\$5,477,194,096
17	Deemed Equity Portion of Rate Base	\$2,259,994,517	\$2,259,994,517	\$ -	\$ -	\$2,190,877,638	\$2,190,877,638
18	Income/(Equity Portion of Rate Base)	7.59%	8.63%	0.00%	0.00%	6.80%	7.63%
19	Target Return - Equity on Rate Base	8.82%	8.82%	0.00%	0.00%	8.52%	8.52%
20	Deficiency/Sufficiency in Return on Equity	-1.23%	-0.19%	0.00%	0.00%	-1.72%	-0.89%
21	Indicated Rate of Return	5.22%	5.64%	4.19%	0.00%	4.91%	5.23%
22	Requested Rate of Return on Rate Base	5.71%	5.71%	0.00%	0.00%	5.59%	5.59%
23	Deficiency/Sufficiency in Rate of Return	-0.49%	-0.07%	4.19%	0.00%	-0.69%	-0.36%
24	Target Return on Equity	\$199,331,516	\$199,331,516	\$ -	\$ -	\$186,662,775	\$186,662,775
25	Revenue Deficiency/(Sufficiency)	\$27,748,316	(\$4,186,810)	(\$225,953,318)	\$ -	\$37,599,197	(\$19,555,624)
26	Gross Revenue	\$37,752,811 ⁽¹⁾		(\$307,419,480) ⁽¹⁾		\$51,155,371 ⁽¹⁾	
	Deficiency/(Sufficiency)						

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 Filers

Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$281,886,499	\$281,886,499	\$282,038,985	
2	Amortization/Depreciation	\$325,365,901	\$325,365,901	\$322,762,759	
3	Property Taxes	\$5,736,941	\$5,736,941	\$5,727,320	
5	Income Taxes (Grossed up)	\$42,169,146	\$42,169,146	\$36,232,234	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$123,395,700	\$ -	\$119,621,919	
	Return on Deemed Equity	\$199,331,516	\$ -	\$186,662,775	
8	Service Revenue Requirement (before Revenues)	<u>\$977,885,705</u>	<u>\$655,158,488</u>	<u>\$953,045,992</u>	
9	Revenue Offsets	\$49,422,752	\$ -	\$50,504,826	
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$928,462,953</u>	<u>\$655,158,488</u>	<u>\$902,541,165</u>	
11	Distribution revenue	\$924,276,142	\$ -	\$882,985,542	
12	Other revenue	\$49,422,752	\$ -	\$50,504,826	
13	Total revenue	<u>\$973,698,894</u>	<u>\$ -</u>	<u>\$933,490,368</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$4,186,810)</u>	<u>(\$655,158,488)</u>	<u>(\$19,555,624)</u>	

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$977,885,705	\$655,158,488	(\$0)	\$953,045,992	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$37,752,811	(\$307,419,480)	(\$9)	\$51,155,371	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$928,462,953	\$655,158,488	(\$0)	\$902,541,165	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$35,441,113	\$ -	(\$1)	\$33,474,860	(\$1)

Notes

⁽¹⁾ Line 11 - Line 8

⁽²⁾ Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 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 and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:

Per Board Decision

Customer Class		Initial Application			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	622,544	4,366,437,563				
2	Competitive Sector Multi-Unit Residential	107,796	328,419,229				
3	GS <50	71,885	2,169,915,395				
4	GS - 50 to 999	10,330	9,419,379,152	24,875,671			
5	GS - 1000 to 4999	430	4,351,721,474	10,228,471			
6	Large Use >5MW	44	1,956,322,242	4,733,922			
7	Street Light	166,375	116,138,779	328,561			
8	Unmetered Scattered Load	857	41,313,479				
9	Unmetered Scattered Load (Connections)	12,272					
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
Total			22,749,647,312	40,166,624		-	-
						22,842,029,746	39,887,402

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 2024 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	\$ 287,079,871	42.26%	\$ 366,356,841	38.44%
2 Competitive Sector Multi-Unit Residential	\$ 19,267,312	2.84%	\$ 41,471,013	4.35%
3 GS <50	\$ 99,019,246	14.58%	\$ 151,632,569	15.91%
4 GS - 50 to 999	\$ 157,700,127	23.21%	\$ 235,532,958	24.71%
5 GS - 1000 to 4999	\$ 55,701,964	8.20%	\$ 87,572,293	9.19%
6 Large Use >5MW	\$ 31,087,389	4.58%	\$ 41,469,124	4.35%
7 Street Light	\$ 25,331,820	3.73%	\$ 25,626,187	2.69%
8 Unmetered Scattered Load	\$ 4,173,832	0.61%	\$ 3,385,007	0.36%
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 679,361,561	100.00%	\$ 953,045,992	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 953,045,992	

- (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	\$ 324,804,328	\$ 349,759,658	\$ 337,430,567	\$ 20,923,897
2 Competitive Sector Multi-Unit Residential	\$ 45,735,764	\$ 39,441,238	\$ 47,512,791	\$ 1,966,420
3 GS <50	\$ 122,277,782	\$ 122,860,724	\$ 127,031,848	\$ 8,578,676
4 GS - 50 to 999	\$ 224,776,828	\$ 237,095,043	\$ 233,653,094	\$ 7,142,807
5 GS - 1000 to 4999	\$ 76,783,662	\$ 76,633,795	\$ 79,975,146	\$ 1,437,629
6 Large Use >5MW	\$ 34,983,566	\$ 35,570,783	\$ 36,447,044	\$ 520,977
7 Street Light	\$ 16,511,650	\$ 17,248,746	\$ 17,156,546	\$ 9,770,326
8 Unmetered Scattered Load	\$ 3,637,101	\$ 4,375,553	\$ 3,778,505	\$ 164,094
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 849,510,682	\$ 882,985,542	\$ 882,985,542	\$ 50,504,826

- (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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2024 Filers

Cost Allocation and Rate Design

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	2015			
	%	%	%	%
1 Residential	94.3%	101.2%	97.8%	85 - 115
2 Competitive Sector Multi-Unit Residential	100.0%	99.8%	119.3%	
3 GS <50	91.5%	86.7%	89.4%	80 - 120
4 GS - 50 to 999	119.0%	103.7%	102.2%	80 - 120
5 GS - 1000 to 4999	101.9%	89.2%	93.0%	80 - 120
6 Large Use >5MW	95.3%	87.0%	89.1%	85 - 115
7 Street Light	82.7%	105.4%	105.1%	80 - 120
8 Unmetered Scattered Load	90.5%	134.1%	116.5%	80 - 120
9 Unmetered Scattered Load (Connections)				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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		
	2020	2021	2022	
1 Residential	97.8%			85 - 115
2 Competitive Sector Multi-Unit Residentiz	119.3%			
3 GS <50	89.4%			80 - 120
4 GS - 50 to 999	102.2%			80 - 120
5 GS - 1000 to 4999	93.0%			80 - 120
6 Large Use >5MW	89.1%			85 - 115
7 Street Light	105.1%			80 - 120
8 Unmetered Scattered Load	116.5%			80 - 120
9 Unmetered Scattered Load (Connection				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2019 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 2020 and 2021 Price Cap IR models, as necessary. For 2020 and 2021, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2018 (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 2024 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	621,421
kWh	4,425,206,261

Proposed Residential Class Specific Revenue Requirement ¹	\$ 337,430,567.30
--	-------------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	\$ 37.98
Distribution Volumetric Rate (\$/kWh)	\$ 0.00552

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	37.98	621,421	\$ 283,218,834.96	92.06%
Variable	0.00552	4,425,206,261	\$ 24,427,138.56	7.94%
TOTAL	-	-	\$ 307,645,973.52	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	1
--	---

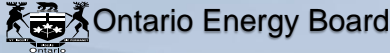
	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 310,638,527.32	41.66	\$ 310,660,786.32
Variable	\$ 26,792,039.98	0.0061	\$ 26,993,758.19
TOTAL	\$ 337,430,567.30	-	\$ 337,654,544.51

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	100.00%	\$ 337,430,567.30	\$ 45.25	\$ 337,431,603.00
Variable	0.00%	\$ -	\$ -	\$ -
TOTAL	-	\$ 337,430,567.30	-	\$ 337,431,603.00

Checks ³	
Change in Fixed Rate	\$ 3.59
Difference Between Revenues @ Proposed Rates and Class Specific Revenue Requirement	\$1,035.70
	0.00%

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)



Revenue Requirement Workform (RRWF) for 2024 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric 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				Class Allocated Revenues			Fixed / Variable Splits ²		Transformer Ownership Allowance ¹ (\$)		Distribution Rates				Revenue Reconciliation			
Customer and Load Forecast					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1				Monthly Service Charge		Volumetric Rate		1.013888889				
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable			Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance		
From sheet 10. Load Forecast																				
1 Residential	kWh	621,421	4,425,206,261	-	\$ 337,430,567	\$ 337,430,567	\$ -	100.00%	0.00%	\$ -		\$44.63	2	\$0.00000	/kWh	5	337,430,567	-	\$ 337,430,567.30	
2 Competitive Sector Multi-Unit Residential	kWh	106,611	367,617,638	-	\$ 47,512,791	\$ 47,512,791	\$ -	100.00%	0.00%	\$ -		\$36.63		\$0.00000	/kWh	5	47,512,791	-	\$ 47,512,791.32	
3 GS <50	kWh	72,130	2,242,389,081	-	\$ 127,031,848	\$ 37,762,339	\$ 89,269,509	29.73%	70.27%	\$ -		\$43.03		\$0.03981	/kWh	5	37,762,339	89,269,509	\$ 127,031,848.44	
4 GS - 50 to 999	kVA	10,297	9,443,587,171	24,752,904	\$ 233,653,094	\$ 7,164,773	\$ 226,488,321	3.07%	96.93%	\$ 3,992,193		\$57.19		\$9.1837	/kVA	4	7,164,773	230,480,514	\$ 233,653,093.83	
5 GS - 1000 to 4999	kVA	430	4,485,496,354	10,370,633	\$ 79,975,146	\$ 5,637,382	\$ 74,337,763	7.05%	92.95%	\$ 5,461,220		\$1,077.55		\$7.5893	/kVA	4	5,637,382	79,798,983	\$ 79,975,145.53	
6 Large Use >5MW	kVA	38	1,720,190,903	4,435,652	\$ 36,447,044	\$ 2,205,307	\$ 34,241,737	6.05%	93.95%	\$ 2,737,873		\$4,769.95		\$8.2227	/kVA	4	2,205,307	36,979,610	\$ 36,447,043.95	
7 Street Light	kVA	166,318	116,953,726	328,212	\$ 17,156,546	\$ 3,682,835	\$ 13,473,711	21.47%	78.53%	\$ -		\$1.82		\$40.4895	/kVA	4	3,682,835	13,473,711	\$ 17,156,546.07	
8 Unmetered Scattered Load	kWh	825	40,588,612	-	\$ 3,778,505	\$ 70,664	\$ 3,598,180	1.87%	95.23%	\$ -		\$7.04		\$0.08865	/kWh	5	70,664	3,598,180	\$ 3,668,844.48	
9 Unmetered Scattered Load (Connections)		12,180	-	-		\$ 109,661	\$ -	2.90%		\$ -		\$0.74		\$0.00000			109,661	-	\$ 109,660.60	
10		-	-	-													\$ -	\$ -	\$ -	
11		-	-	-													\$ -	\$ -	\$ -	
12		-	-	-													\$ -	\$ -	\$ -	
13		-	-	-													\$ -	\$ -	\$ -	
14		-	-	-													\$ -	\$ -	\$ -	
15		-	-	-													\$ -	\$ -	\$ -	
16		-	-	-													\$ -	\$ -	\$ -	
17		-	-	-													\$ -	\$ -	\$ -	
18		-	-	-													\$ -	\$ -	\$ -	
19		-	-	-													\$ -	\$ -	\$ -	
20		-	-	-													\$ -	\$ -	\$ -	
Total Transformer Ownership Allowance											\$ 12,191,285						Total Distribution Revenues		\$ 882,985,541.52	
																	Base Revenue Requirement		\$ 902,541,165.50	
																	Difference		-\$ 19,555,623.98	
																	% Difference		-2.167%	

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 calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenues recovered from rates deviate materially from revenue requirement - check data inputs and calculations



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2019 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

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		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
1	Original Application	\$ 322,727,217	5.71%	\$5,649,986,294	\$3,954,174,420	\$ 253,984,189	\$ 325,365,901	\$ 42,169,146	\$ 281,886,499	\$ 977,885,705	\$ 49,422,752	\$ 928,462,953	\$ 37,752,811
	Change												
2													

OEB Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year 2020

			Cost (Forecast)			
CCA Class	OEB Account	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 243,546,090	\$ 41,573,033	\$ -	\$ 285,119,123
N/A	1612	Land Rights	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 7,006,432	\$ -	\$ -	\$ 7,006,432
1	1808	Buildings	\$ 146,603,541	\$ 3,537,264	\$ -	\$ 150,140,805
47	1815	Transformer Station Equipment >50 kV	\$ 38,893,291	\$ 144,062	\$ -	\$ 39,037,353
47	1820	Distribution Station Equipment <50 kV	\$ 233,896,334	\$ 32,479,644	(\$ 310,039)	\$ 266,065,938
47	1830	Poles, Towers & Fixtures	\$ 402,570,951	\$ 42,106,100	(\$ 6,544,482)	\$ 438,132,568
47	1835	Overhead Conductors & Devices	\$ 468,238,300	\$ 60,676,013	(\$ 2,494,839)	\$ 526,419,474
47	1840	Underground Conduit	\$ 1,306,119,180	\$ 139,158,219	(\$ 634,278)	\$ 1,444,643,121
47	1845	Underground Conductors & Devices	\$ 955,851,966	\$ 123,135,477	(\$ 5,600,358)	\$ 1,073,387,084
47	1850	Line Transformers	\$ 640,828,362	\$ 100,717,360	(\$ 10,481,936)	\$ 731,063,787
47	1855	Services (Overhead & Underground)	\$ 141,412,397	\$ 24,693,657	(\$ 377,676)	\$ 165,728,378
47	1860	Meters	\$ 105,053,832	\$ 25,294,363	(\$ 970,404)	\$ 129,377,791
47	1860	Meters (Smart Meters)	\$ 138,842,990	\$ 11,801,304	(\$ 676,574)	\$ 149,967,720
N/A	1905	Land	\$ 17,358,657	\$ -	\$ -	\$ 17,358,657
1	1908	Buildings & Fixtures	\$ 240,619,777	\$ 2,944,360	\$ -	\$ 243,564,137
13	1910	Leasehold Improvements	\$ 753,840	\$ -	\$ -	\$ 753,840
8	1915	Office Furniture & Equipment	\$ 20,438,655	\$ 1,053,325	\$ -	\$ 21,491,979
50	1920	Computer Equipment - Hardware	\$ 74,056,955	\$ 15,121,025	\$ -	\$ 89,177,980
10	1930	Transportation Equipment	\$ 41,078,692	\$ 4,335,994	\$ -	\$ 45,414,685
8	1935	Stores Equipment	\$ 7,066	\$ -	\$ -	\$ 7,066
8	1940	Tools, Shop & Garage Equipment	\$ 28,881,401	\$ 8,767,204	\$ -	\$ 37,648,606
8	1945	Measurement & Testing Equipment	\$ 499,679	\$ 85,242	\$ -	\$ 584,921
8	1950	Service Equipment	\$ 1,387,956	\$ 111,946	\$ -	\$ 1,499,902
8	1955	Communications Equipment	\$ 50,690,668	\$ 1,248,332	\$ -	\$ 51,939,000
8	1960	Miscellaneous Equipment	\$ 270,978	\$ -	\$ -	\$ 270,978
47	1970	Load Management Controls Customer Premises	\$ 3,022,834	\$ -	\$ -	\$ 3,022,834
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 52,079,297	\$ 18,701,751	(\$ 595,702)	\$ 70,185,346
47	2440	Contributions & Grants (Formally known as Account 1995)	(\$ 235,243,420)	(\$ 143,271,025)	\$ 536,880	(\$ 377,977,565)
N/A	1609	Capital Contributions Paid	\$ 190,469,722	\$ 29,481,714	\$ -	\$ 219,951,436
N/A	2005	Property Under Capital Leases	\$ 19,747,714	\$ -	\$ -	\$ 19,747,714
		Sub-Total	\$ 5,334,984,135	\$ 543,896,363	(\$ 28,149,409)	\$ 5,850,731,089
		Less Socialized Renewable Energy Generation Investments (input as negative)	(\$ 2,730,141)	(\$ 5,828,584)	\$ -	(\$ 8,558,725)
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(\$ 5,704,285)	(\$ 10,214,512)	\$ -	(\$ 15,918,797)
		Total PP&E	\$ 5,326,549,709	\$ 527,853,268	(\$ 28,149,409)	\$ 5,826,253,568
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation (Forecast)				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
(\$ 124,220,327)	(\$ 32,215,490)	\$ -	(\$ 156,435,817)	\$ 128,683,306
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 7,006,432
(\$ 16,315,310)	(\$ 3,718,972)	\$ -	(\$ 20,034,281)	\$ 130,106,524
(\$ 4,500,900)	(\$ 1,386,952)	\$ -	(\$ 5,887,852)	\$ 33,149,501
(\$ 46,700,148)	(\$ 10,848,208)	\$ 91,005	(\$ 57,457,352)	\$ 208,608,586
(\$ 56,695,908)	(\$ 11,878,877)	\$ 880,309	(\$ 67,694,476)	\$ 370,438,093
(\$ 54,922,627)	(\$ 12,471,208)	\$ 269,333	(\$ 67,124,502)	\$ 459,294,972
(\$ 246,475,756)	(\$ 51,734,250)	\$ 93,069	(\$ 298,116,937)	\$ 1,146,526,184
(\$ 127,818,888)	(\$ 29,853,858)	\$ 531,286	(\$ 157,141,460)	\$ 916,245,624
(\$ 122,498,051)	(\$ 27,973,019)	\$ 1,465,995	(\$ 149,005,075)	\$ 582,058,712
(\$ 14,620,528)	(\$ 3,356,478)	\$ 21,788	(\$ 17,955,218)	\$ 147,773,160
(\$ 21,901,280)	(\$ 5,160,568)	\$ 133,517	(\$ 26,928,331)	\$ 102,449,460
(\$ 60,798,152)	(\$ 12,298,639)	\$ 155,170	(\$ 72,941,621)	\$ 77,026,099
\$ -	\$ -	\$ -	\$ -	\$ 17,358,657
(\$ 48,906,069)	(\$ 11,356,783)	\$ -	(\$ 60,262,852)	\$ 183,301,285
(\$ 753,840)	\$ -	\$ -	(\$ 753,840)	\$ -
(\$ 11,414,206)	(\$ 1,886,428)	\$ -	(\$ 13,300,634)	\$ 8,191,345
(\$ 50,474,339)	(\$ 11,182,282)	\$ -	(\$ 61,656,621)	\$ 27,521,360
(\$ 27,822,725)	(\$ 3,134,089)	\$ -	(\$ 30,956,814)	\$ 14,457,871
(\$ 7,066)	\$ -	\$ -	(\$ 7,066)	\$ -
(\$ 13,765,998)	(\$ 2,796,677)	\$ -	(\$ 16,562,676)	\$ 21,085,930
(\$ 395,908)	(\$ 50,387)	\$ -	(\$ 446,294)	\$ 138,627
(\$ 743,037)	(\$ 127,115)	\$ -	(\$ 870,152)	\$ 629,749
(\$ 19,759,473)	(\$ 4,394,722)	\$ -	(\$ 24,154,195)	\$ 27,784,804
(\$ 223,012)	(\$ 34,271)	\$ -	(\$ 257,284)	\$ 13,694
(\$ 3,022,834)	\$ -	\$ -	(\$ 3,022,834)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
(\$ 14,532,254)	(\$ 3,651,066)	\$ 64,380	(\$ 18,118,940)	\$ 52,066,406
\$ 22,047,976	\$ 8,585,263	(\$ 27,368)	\$ 30,605,871	(\$ 347,371,695)
(\$ 17,995,699)	(\$ 8,250,140)	\$ -	(\$ 26,245,839)	\$ 193,705,596
(\$ 12,323,115)	(\$ 676,104)	\$ -	(\$ 12,999,220)	\$ 6,748,495
(\$ 1,097,559,475)	(\$ 241,851,320)	\$ 3,678,483	(\$ 1,335,732,312)	\$ 4,514,998,778
\$ 34,127	\$ 410,729	\$ -	\$ 444,856	(\$ 8,113,869)
\$ 369,444	\$ 469,291	\$ -	\$ 838,735	(\$ 15,080,062)
(\$ 1,097,155,904)	(\$ 240,971,300)	\$ 3,678,483	(\$ 1,334,448,721)	\$ 4,491,804,847
	\$ -			
	(\$ 240,971,300)			

10		Transportation
		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	(\$ 1,759,521)
Stores Equipment	\$ -
Net Depreciation	(\$ 239,211,779)

Notes:

Fixed Asset Continuity Schedule includes monthly billing

Socialized Renewable Energy Generation Investments include Energy Storage program

Other Non Rate-Regulated Utility Assets includes Generation Protection, Monitoring and Control program

OEB Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year 2021

			Cost (Forecast)			
CCA Class	OEB Account	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 285,119,123	\$ 36,996,637	\$ -	\$ 322,115,760
N/A	1612	Land Rights	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 7,006,432	\$ -	\$ -	\$ 7,006,432
1	1808	Buildings	\$ 150,140,805	\$ 5,038,174	\$ -	\$ 155,178,979
47	1815	Transformer Station Equipment >50 kV	\$ 39,037,353	\$ 113,927	\$ -	\$ 39,151,279
47	1820	Distribution Station Equipment <50 kV	\$ 266,065,938	\$ 24,434,477	(\$ 322,665)	\$ 290,177,750
47	1830	Poles, Towers & Fixtures	\$ 438,132,568	\$ 34,791,786	(\$ 6,917,550)	\$ 466,006,805
47	1835	Overhead Conductors & Devices	\$ 526,419,474	\$ 49,766,966	(\$ 2,636,607)	\$ 573,549,833
47	1840	Underground Conduit	\$ 1,444,643,121	\$ 109,912,623	(\$ 665,551)	\$ 1,553,890,193
47	1845	Underground Conductors & Devices	\$ 1,073,387,084	\$ 101,834,030	(\$ 5,942,273)	\$ 1,169,278,841
47	1850	Line Transformers	\$ 731,063,787	\$ 82,118,717	(\$ 10,974,406)	\$ 802,208,098
47	1855	Services (Overhead & Underground)	\$ 165,728,378	\$ 20,161,138	(\$ 402,852)	\$ 185,486,665
47	1860	Meters	\$ 129,377,791	\$ 15,769,626	(\$ 962,456)	\$ 144,184,961
47	1860	Meters (Smart Meters)	\$ 149,967,720	\$ 7,783,904	(\$ 405,059)	\$ 157,346,564
N/A	1905	Land	\$ 17,358,657	\$ -	\$ -	\$ 17,358,657
1	1908	Buildings & Fixtures	\$ 243,564,137	\$ 4,470,732	\$ -	\$ 248,034,869
13	1910	Leasehold Improvements	\$ 753,840	\$ -	\$ -	\$ 753,840
8	1915	Office Furniture & Equipment	\$ 21,491,979	\$ 1,602,715	\$ -	\$ 23,094,695
50	1920	Computer Equipment - Hardware	\$ 89,177,980	\$ 10,939,758	\$ -	\$ 100,117,738
10	1930	Transportation Equipment	\$ 45,414,685	\$ 7,522,222	\$ -	\$ 52,936,908
8	1935	Stores Equipment	\$ 7,066	\$ -	\$ -	\$ 7,066
8	1940	Tools, Shop & Garage Equipment	\$ 37,648,606	\$ 4,714,160	\$ -	\$ 42,362,765
8	1945	Measurement & Testing Equipment	\$ 584,921	\$ 229,520	\$ -	\$ 814,441
8	1950	Service Equipment	\$ 1,499,902	\$ 223,794	\$ -	\$ 1,723,696
8	1955	Communications Equipment	\$ 51,939,000	\$ 1,147,786	\$ -	\$ 53,086,786
8	1960	Miscellaneous Equipment	\$ 270,978	\$ -	\$ -	\$ 270,978
47	1970	Load Management Controls Customer Premises	\$ 3,022,834	\$ -	\$ -	\$ 3,022,834
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 70,185,346	\$ 8,875,784	(\$ 632,413)	\$ 78,428,717
47	2440	Contributions & Grants (Formally known as Account 1995)	(\$ 377,977,565)	(\$ 70,990,753)	\$ 547,748	(\$ 448,420,570)
N/A	1609	Capital Contributions Paid	\$ 219,951,436	\$ 2,035,515	\$ -	\$ 221,986,950
N/A	2005	Property Under Capital Leases	\$ 19,747,714	\$ -	\$ -	\$ 19,747,714
		Sub-Total	\$ 5,850,731,089	\$ 459,493,238	(\$ 29,314,083)	\$ 6,280,910,245
		Less Socialized Renewable Energy Generation Investments (input as negative)	(\$ 8,558,725)	(\$ 868,193)	\$ -	(\$ 9,426,917)
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(\$ 15,918,797)	(\$ 2,121,225)	\$ -	(\$ 18,040,021)
		Total PP&E	\$ 5,826,253,568	\$ 456,503,820	(\$ 29,314,083)	\$ 6,253,443,306
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation (Forecast)				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
(\$ 156,435,817)	(\$ 35,309,276)	\$ -	(\$ 191,745,093)	\$ 130,370,667
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 7,006,432
(\$ 20,034,281)	(\$ 3,845,155)	\$ -	(\$ 23,879,436)	\$ 131,299,543
(\$ 5,887,852)	(\$ 1,428,166)	\$ -	(\$ 7,316,018)	\$ 31,835,262
(\$ 57,457,352)	(\$ 11,752,680)	\$ 94,706	(\$ 69,115,326)	\$ 221,062,424
(\$ 67,694,476)	(\$ 12,693,701)	\$ 915,164	(\$ 79,473,012)	\$ 386,533,792
(\$ 67,124,502)	(\$ 13,676,217)	\$ 281,732	(\$ 80,518,987)	\$ 493,030,846
(\$ 298,116,937)	(\$ 56,138,480)	\$ 96,487	(\$ 354,158,930)	\$ 1,199,731,263
(\$ 157,141,460)	(\$ 32,291,005)	\$ 562,581	(\$ 188,869,884)	\$ 980,408,958
(\$ 149,005,075)	(\$ 29,947,986)	\$ 1,533,386	(\$ 177,419,675)	\$ 624,788,424
(\$ 17,955,218)	(\$ 3,704,233)	\$ 23,238	(\$ 21,636,214)	\$ 163,850,452
(\$ 26,928,331)	(\$ 5,611,771)	\$ 132,423	(\$ 32,407,679)	\$ 111,777,282
(\$ 72,941,621)	(\$ 12,056,065)	\$ 92,833	(\$ 84,904,852)	\$ 72,441,712
\$ -	\$ -	\$ -	\$ -	\$ 17,358,657
(\$ 60,262,852)	(\$ 11,386,787)	\$ -	(\$ 71,649,639)	\$ 176,385,230
(\$ 753,840)	\$ -	\$ -	(\$ 753,840)	\$ -
(\$ 13,300,634)	(\$ 1,522,209)	\$ -	(\$ 14,822,843)	\$ 8,271,852
(\$ 61,656,621)	(\$ 11,560,555)	\$ -	(\$ 73,217,175)	\$ 26,900,563
(\$ 30,956,814)	(\$ 3,533,932)	\$ -	(\$ 34,490,746)	\$ 18,446,162
(\$ 7,066)	\$ -	\$ -	(\$ 7,066)	\$ -
(\$ 16,562,676)	(\$ 3,021,538)	\$ -	(\$ 19,584,213)	\$ 22,778,552
(\$ 446,294)	(\$ 40,342)	\$ -	(\$ 486,636)	\$ 327,805
(\$ 870,152)	(\$ 128,807)	\$ -	(\$ 998,960)	\$ 724,736
(\$ 24,154,195)	(\$ 4,101,585)	\$ -	(\$ 28,255,780)	\$ 24,831,006
(\$ 257,284)	(\$ 12,066)	\$ -	(\$ 269,350)	\$ 1,628
(\$ 3,022,834)	\$ -	\$ -	(\$ 3,022,834)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
(\$ 18,118,940)	(\$ 4,066,372)	\$ 68,345	(\$ 22,116,967)	\$ 56,311,750
\$ 30,605,871	\$ 10,620,742	(\$ 27,922)	\$ 41,198,691	(\$ 407,221,879)
(\$ 26,245,839)	(\$ 8,834,741)	\$ -	(\$ 35,080,580)	\$ 186,906,370
(\$ 12,999,220)	(\$ 621,445)	\$ -	(\$ 13,620,664)	\$ 6,127,050
(\$ 1,335,732,312)	(\$ 256,664,368)	\$ 3,772,974	(\$ 1,588,623,706)	\$ 4,692,286,538
\$ 444,856	\$ 642,823	\$ -	\$ 1,087,679	(\$ 8,339,239)
\$ 838,735	\$ 681,314	\$ -	\$ 1,520,049	(\$ 16,519,972)
(\$ 1,334,448,721)	(\$ 255,340,231)	\$ 3,772,974	(\$ 1,586,015,979)	\$ 4,667,427,327
	\$ -			
	(\$ 255,340,231)			

10		Transportation
		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	(\$ 1,759,521)
Stores Equipment	\$ -
Net Depreciation	(\$ 253,580,711)

Notes:
Fixed Asset Continuity Schedule includes monthly billing
Socialized Renewable Energy Generation Investments include Energy Storage program
Other Non Rate-Regulated Utility Assets includes Generation Protection, Monitoring and Control program

OEB Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year 2022

			Cost (Forecast)			
CCA Class	OEB Account	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 322,115,760	\$ 63,883,931	\$ -	\$ 385,999,691
N/A	1612	Land Rights	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 7,006,432	\$ -	\$ -	\$ 7,006,432
1	1808	Buildings	\$ 155,178,979	\$ 40,213,719	\$ -	\$ 195,392,698
47	1815	Transformer Station Equipment >50 kV	\$ 39,151,279	\$ 2,463,932	\$ -	\$ 41,615,211
47	1820	Distribution Station Equipment <50 kV	\$ 290,177,750	\$ 25,994,298	(\$ 325,713)	\$ 315,846,335
47	1830	Poles, Towers & Fixtures	\$ 466,006,805	\$ 33,541,768	(\$ 6,935,773)	\$ 492,612,800
47	1835	Overhead Conductors & Devices	\$ 573,549,833	\$ 44,561,458	(\$ 2,643,799)	\$ 615,467,492
47	1840	Underground Conduit	\$ 1,553,890,193	\$ 109,617,542	(\$ 669,489)	\$ 1,662,838,246
47	1845	Underground Conductors & Devices	\$ 1,169,278,841	\$ 103,533,563	(\$ 5,949,116)	\$ 1,266,863,288
47	1850	Line Transformers	\$ 802,208,098	\$ 81,858,941	(\$ 11,048,056)	\$ 873,018,983
47	1855	Services (Overhead & Underground)	\$ 185,486,665	\$ 19,716,499	(\$ 402,327)	\$ 204,800,837
47	1860	Meters	\$ 144,184,961	\$ 16,719,640	(\$ 951,539)	\$ 159,953,062
47	1860	Meters (Smart Meters)	\$ 157,346,564	\$ 8,077,410	(\$ 246,718)	\$ 165,177,256
N/A	1905	Land	\$ 17,358,657	\$ -	\$ -	\$ 17,358,657
1	1908	Buildings & Fixtures	\$ 248,034,869	\$ 21,594,181	\$ -	\$ 269,629,050
13	1910	Leasehold Improvements	\$ 753,840	\$ -	\$ -	\$ 753,840
8	1915	Office Furniture & Equipment	\$ 23,094,695	\$ 7,741,310	\$ -	\$ 30,836,005
50	1920	Computer Equipment - Hardware	\$ 100,117,738	\$ 13,266,591	\$ -	\$ 113,384,330
10	1930	Transportation Equipment	\$ 52,936,908	\$ 7,168,511	\$ -	\$ 60,105,418
8	1935	Stores Equipment	\$ 7,066	\$ -	\$ -	\$ 7,066
8	1940	Tools, Shop & Garage Equipment	\$ 42,362,765	\$ 7,936,458	\$ -	\$ 50,299,223
8	1945	Measurement & Testing Equipment	\$ 814,441	\$ 11,666	\$ -	\$ 826,107
8	1950	Service Equipment	\$ 1,723,696	\$ 212,515	\$ -	\$ 1,936,211
8	1955	Communications Equipment	\$ 53,086,786	\$ 1,144,131	\$ -	\$ 54,230,917
8	1960	Miscellaneous Equipment	\$ 270,978	\$ 1,579,433	\$ -	\$ 1,850,410
47	1970	Load Management Controls Customer Premises	\$ 3,022,834	\$ -	\$ -	\$ 3,022,834
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 78,428,717	\$ 11,426,463	(\$ 633,032)	\$ 89,222,148
47	2440	Contributions & Grants (Formally known as Account 1995)	(\$ 448,420,570)	(\$ 56,786,436)	\$ 566,204	(\$ 504,640,802)
N/A	1609	Capital Contributions Paid	\$ 221,986,950	\$ 4,079,586	\$ -	\$ 226,066,536
N/A	2005	Property Under Capital Leases	\$ 19,747,714	\$ -	\$ -	\$ 19,747,714
		Sub-Total	\$ 6,280,910,245	\$ 569,557,110	(\$ 29,239,356)	\$ 6,821,227,999
		Less Socialized Renewable Energy Generation Investments (input as negative)	(\$ 9,426,917)	(\$ 1,694,024)	\$ -	(\$ 11,120,941)
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(\$ 18,040,021)	(\$ 2,219,756)	\$ -	(\$ 20,259,777)
		Total PP&E	\$ 6,253,443,306	\$ 565,643,331	(\$ 29,239,356)	\$ 6,789,847,280
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation (Forecast)				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
(\$ 191,745,093)	(\$ 38,092,107)	\$ -	(\$ 229,837,200)	\$ 156,162,492
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 7,006,432
(\$ 23,879,436)	(\$ 4,347,340)	\$ -	(\$ 28,226,776)	\$ 167,165,922
(\$ 7,316,018)	(\$ 1,496,225)	\$ -	(\$ 8,812,243)	\$ 32,802,968
(\$ 69,115,326)	(\$ 12,421,476)	\$ 95,602	(\$ 81,441,199)	\$ 234,405,136
(\$ 79,473,012)	(\$ 13,406,108)	\$ 924,098	(\$ 91,955,022)	\$ 400,657,778
(\$ 80,518,987)	(\$ 14,723,932)	\$ 283,744	(\$ 94,959,174)	\$ 520,508,318
(\$ 354,158,930)	(\$ 59,374,925)	\$ 97,552	(\$ 413,436,302)	\$ 1,249,401,943
(\$ 188,869,884)	(\$ 34,594,857)	\$ 563,722	(\$ 222,901,019)	\$ 1,043,962,269
(\$ 177,419,675)	(\$ 31,598,473)	\$ 1,544,357	(\$ 207,473,791)	\$ 665,545,193
(\$ 21,636,214)	(\$ 4,003,866)	\$ 23,209	(\$ 25,616,870)	\$ 179,183,968
(\$ 32,407,679)	(\$ 5,964,167)	\$ 130,921	(\$ 38,240,925)	\$ 121,712,138
(\$ 84,904,852)	(\$ 10,048,760)	\$ 56,453	(\$ 94,897,160)	\$ 70,280,096
\$ -	\$ -	\$ -	\$ -	\$ 17,358,657
(\$ 71,649,639)	(\$ 11,520,365)	\$ -	(\$ 83,170,004)	\$ 186,459,046
(\$ 753,840)	\$ -	\$ -	(\$ 753,840)	\$ -
(\$ 14,822,843)	(\$ 1,469,931)	\$ -	(\$ 16,292,773)	\$ 14,543,232
(\$ 73,217,175)	(\$ 10,934,024)	\$ -	(\$ 84,151,200)	\$ 29,233,130
(\$ 34,490,746)	(\$ 4,235,035)	\$ -	(\$ 38,725,781)	\$ 21,379,638
(\$ 7,066)	\$ -	\$ -	(\$ 7,066)	\$ -
(\$ 19,584,213)	(\$ 3,318,529)	\$ -	(\$ 22,902,743)	\$ 27,396,480
(\$ 486,636)	(\$ 36,839)	\$ -	(\$ 523,475)	\$ 302,632
(\$ 998,960)	(\$ 148,646)	\$ -	(\$ 1,147,605)	\$ 788,605
(\$ 28,255,780)	(\$ 3,318,293)	\$ -	(\$ 31,574,073)	\$ 22,656,843
(\$ 269,350)	(\$ 19,256)	\$ -	(\$ 288,606)	\$ 1,561,804
(\$ 3,022,834)	\$ -	\$ -	(\$ 3,022,834)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
(\$ 22,116,967)	(\$ 4,282,435)	\$ 68,413	(\$ 26,330,988)	\$ 62,891,160
\$ 41,198,691	\$ 11,586,371	(\$ 28,863)	\$ 52,756,199	(\$ 451,884,602)
(\$ 35,080,580)	(\$ 8,960,450)	\$ -	(\$ 44,041,030)	\$ 182,025,506
(\$ 13,620,664)	(\$ 359,675)	\$ -	(\$ 13,980,340)	\$ 5,767,375
(\$ 1,588,623,706)	(\$ 267,089,342)	\$ 3,759,209	(\$ 1,851,953,839)	\$ 4,969,274,159
\$ 1,087,679	\$ 748,002	\$ -	\$ 1,835,680	(\$ 9,285,261)
\$ 1,520,049	\$ 760,391	\$ -	\$ 2,280,440	(\$ 17,979,338)
(\$ 1,586,015,979)	(\$ 265,580,950)	\$ 3,759,209	(\$ 1,847,837,719)	\$ 4,942,009,561
	\$ -			
	(\$ 265,580,950)			

10		Transportation
		Stores Equipment

Less: Fully Allocated Depreciation

Transportation	(\$ 1,759,521)
Stores Equipment	\$ -
Net Depreciation	(\$ 263,821,430)

Notes:

Fixed Asset Continuity Schedule includes monthly billing

Socialized Renewable Energy Generation Investments include Energy Storage program

Other Non Rate-Regulated Utility Assets includes Generation Protection, Monitoring and Control program

OEB Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year 2023

			Cost (Forecast)			
CCA Class	OEB Account	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 385,999,691	\$ 41,673,805	\$ -	\$ 427,673,496
N/A	1612	Land Rights	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 7,006,432	\$ -	\$ -	\$ 7,006,432
1	1808	Buildings	\$ 195,392,698	\$ 27,475,331	\$ -	\$ 222,868,029
47	1815	Transformer Station Equipment >50 kV	\$ 41,615,211	\$ 2,929,896	\$ -	\$ 44,545,107
47	1820	Distribution Station Equipment <50 kV	\$ 315,846,335	\$ 26,216,407	(\$ 340,074)	\$ 341,722,668
47	1830	Poles, Towers & Fixtures	\$ 492,612,800	\$ 34,789,236	(\$ 7,370,772)	\$ 520,031,265
47	1835	Overhead Conductors & Devices	\$ 615,467,492	\$ 45,352,326	(\$ 2,807,941)	\$ 658,011,878
47	1840	Underground Conduit	\$ 1,662,838,246	\$ 114,300,622	(\$ 706,152)	\$ 1,776,432,716
47	1845	Underground Conductors & Devices	\$ 1,266,863,288	\$ 110,094,658	(\$ 6,346,289)	\$ 1,370,611,657
47	1850	Line Transformers	\$ 873,018,983	\$ 85,444,207	(\$ 11,606,713)	\$ 946,856,478
47	1855	Services (Overhead & Underground)	\$ 204,800,837	\$ 20,307,422	(\$ 431,328)	\$ 224,676,931
47	1860	Meters	\$ 159,953,062	\$ 20,473,656	(\$ 931,222)	\$ 179,495,496
47	1860	Meters (Smart Meters)	\$ 165,177,256	\$ 9,387,556	(\$ 110,322)	\$ 174,454,490
N/A	1905	Land	\$ 17,358,657	\$ -	\$ -	\$ 17,358,657
1	1908	Buildings & Fixtures	\$ 269,629,050	\$ 5,387,713	\$ -	\$ 275,016,763
13	1910	Leasehold Improvements	\$ 753,840	\$ -	\$ -	\$ 753,840
8	1915	Office Furniture & Equipment	\$ 30,836,005	\$ 1,931,444	\$ -	\$ 32,767,449
50	1920	Computer Equipment - Hardware	\$ 113,384,330	\$ 14,011,909	\$ -	\$ 127,396,239
10	1930	Transportation Equipment	\$ 60,105,418	\$ 7,690,996	\$ -	\$ 67,796,414
8	1935	Stores Equipment	\$ 7,066	\$ -	\$ -	\$ 7,066
8	1940	Tools, Shop & Garage Equipment	\$ 50,299,223	\$ 2,139,786	\$ -	\$ 52,439,009
8	1945	Measurement & Testing Equipment	\$ 826,107	\$ 227	\$ -	\$ 826,334
8	1950	Service Equipment	\$ 1,936,211	\$ 228,613	\$ -	\$ 2,164,824
8	1955	Communications Equipment	\$ 54,230,917	\$ 1,361,123	\$ -	\$ 55,592,040
8	1960	Miscellaneous Equipment	\$ 1,850,410	\$ -	\$ -	\$ 1,850,410
47	1970	Load Management Controls Customer Premises	\$ 3,022,834	\$ -	\$ -	\$ 3,022,834
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 89,222,148	\$ 12,239,985	(\$ 675,831)	\$ 100,786,302
47	2440	Contributions & Grants (Formally known as Account 1995)	(\$ 504,640,802)	(\$ 52,792,609)	\$ 610,919	(\$ 556,822,492)
N/A	1609	Capital Contributions Paid	\$ 226,066,536	\$ 38,446,195	\$ -	\$ 264,512,732
N/A	2005	Property Under Capital Leases	\$ 19,747,714	\$ -	\$ -	\$ 19,747,714
		Sub-Total	\$ 6,821,227,999	\$ 569,090,506	(\$ 30,715,725)	\$ 7,359,602,779
		Less Socialized Renewable Energy Generation Investments (input as negative)	(\$ 11,120,941)	\$ -	\$ -	(\$ 11,120,941)
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(\$ 20,259,777)	(\$ 2,364,569)	\$ -	(\$ 22,624,347)
		Total PP&E	\$ 6,789,847,280	\$ 566,725,937	(\$ 30,715,725)	\$ 7,325,857,492
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation (Forecast)				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
(\$ 229,837,200)	(\$ 42,760,184)	\$ -	(\$ 272,597,383)	\$ 155,076,113
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 7,006,432
(\$ 28,226,776)	(\$ 6,046,929)	\$ -	(\$ 34,273,704)	\$ 188,594,325
(\$ 8,812,243)	(\$ 1,626,051)	\$ -	(\$ 10,438,294)	\$ 34,106,813
(\$ 81,441,199)	(\$ 13,347,852)	\$ 99,812	(\$ 94,689,239)	\$ 247,033,429
(\$ 91,955,022)	(\$ 14,181,258)	\$ 968,032	(\$ 105,168,249)	\$ 414,863,016
(\$ 94,959,174)	(\$ 15,631,503)	\$ 298,729	(\$ 110,291,948)	\$ 547,719,930
(\$ 413,436,302)	(\$ 62,977,746)	\$ 101,855	(\$ 476,312,193)	\$ 1,300,120,523
(\$ 222,901,019)	(\$ 36,613,990)	\$ 600,050	(\$ 258,914,959)	\$ 1,111,696,698
(\$ 207,473,791)	(\$ 33,497,124)	\$ 1,620,857	(\$ 239,350,058)	\$ 707,506,420
(\$ 25,616,870)	(\$ 4,315,968)	\$ 24,883	(\$ 29,907,955)	\$ 194,768,975
(\$ 38,240,925)	(\$ 6,340,370)	\$ 128,126	(\$ 44,453,169)	\$ 135,042,327
(\$ 94,897,160)	(\$ 8,717,102)	\$ 25,129	(\$ 103,589,133)	\$ 70,865,357
\$ -	\$ -	\$ -	\$ -	\$ 17,358,657
(\$ 83,170,004)	(\$ 12,339,005)	\$ -	(\$ 95,509,009)	\$ 179,507,754
(\$ 753,840)	\$ -	\$ -	(\$ 753,840)	\$ -
(\$ 16,292,773)	(\$ 1,897,357)	\$ -	(\$ 18,190,130)	\$ 14,577,319
(\$ 84,151,200)	(\$ 12,720,769)	\$ -	(\$ 96,871,968)	\$ 30,524,270
(\$ 38,725,781)	(\$ 5,007,342)	\$ -	(\$ 43,733,123)	\$ 24,063,291
(\$ 7,066)	\$ -	\$ -	(\$ 7,066)	\$ -
(\$ 22,902,743)	(\$ 3,435,086)	\$ -	(\$ 26,337,829)	\$ 26,101,180
(\$ 523,475)	(\$ 21,944)	\$ -	(\$ 545,419)	\$ 280,916
(\$ 1,147,605)	(\$ 176,152)	\$ -	(\$ 1,323,758)	\$ 841,066
(\$ 31,574,073)	(\$ 2,799,069)	\$ -	(\$ 34,373,143)	\$ 21,218,897
(\$ 288,606)	(\$ 226,779)	\$ -	(\$ 515,385)	\$ 1,335,026
(\$ 3,022,834)	\$ -	\$ -	(\$ 3,022,834)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
(\$ 26,330,988)	(\$ 4,460,892)	\$ 73,036	(\$ 30,718,844)	\$ 70,067,458
\$ 52,756,199	\$ 12,361,342	(\$ 31,142)	\$ 65,086,400	(\$ 491,736,092)
(\$ 44,041,030)	(\$ 9,868,243)	\$ -	(\$ 53,909,274)	\$ 210,603,458
(\$ 13,980,340)	(\$ 128,056)	\$ -	(\$ 14,108,395)	\$ 5,639,319
(\$ 1,851,953,839)	(\$ 286,775,427)	\$ 3,909,366	(\$ 2,134,819,900)	\$ 5,224,782,879
\$ 1,835,680	\$ 741,396	\$ -	\$ 2,577,076	(\$ 8,543,865)
\$ 2,280,440	\$ 843,961	\$ -	\$ 3,124,401	(\$ 19,499,946)
(\$ 1,847,837,719)	(\$ 285,190,070)	\$ 3,909,366	(\$ 2,129,118,423)	\$ 5,196,739,068
	\$ -			
	(\$ 285,190,070)			

10		Transportation
		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	(\$ 1,759,521)
Stores Equipment	\$ -
Net Depreciation	(\$ 283,430,549)

Notes:
Fixed Asset Continuity Schedule includes monthly billing
Socialized Renewable Energy Generation Investments include Energy Storage program
Other Non Rate-Regulated Utility Assets includes Generation Protection, Monitoring and Control program

OEB Appendix 2-BA
Fixed Asset Continuity Schedule - MIFRS

Year 2024

			Cost (Forecast)			
CCA Class	OEB Account	Description	Opening Balance	Additions	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 427,673,496	\$ 43,976,928	\$ -	\$ 471,650,425
N/A	1612	Land Rights	\$ -	\$ -	\$ -	\$ -
N/A	1805	Land	\$ 7,006,432	\$ -	\$ -	\$ 7,006,432
1	1808	Buildings	\$ 222,868,029	\$ 29,382,253	\$ -	\$ 252,250,283
47	1815	Transformer Station Equipment >50 kV	\$ 44,545,107	\$ 3,178,481	\$ -	\$ 47,723,588
47	1820	Distribution Station Equipment <50 kV	\$ 341,722,668	\$ 37,965,240	(\$ 348,242)	\$ 379,339,666
47	1830	Poles, Towers & Fixtures	\$ 520,031,265	\$ 44,932,280	(\$ 7,508,034)	\$ 557,455,511
47	1835	Overhead Conductors & Devices	\$ 658,011,878	\$ 61,193,519	(\$ 2,862,316)	\$ 716,343,081
47	1840	Underground Conduit	\$ 1,776,432,716	\$ 155,335,911	(\$ 720,547)	\$ 1,931,048,080
47	1845	Underground Conductors & Devices	\$ 1,370,611,657	\$ 147,331,696	(\$ 6,466,017)	\$ 1,511,477,336
47	1850	Line Transformers	\$ 946,856,478	\$ 125,540,682	(\$ 11,868,173)	\$ 1,060,528,987
47	1855	Services (Overhead & Underground)	\$ 224,676,931	\$ 25,101,612	(\$ 438,958)	\$ 249,339,584
47	1860	Meters	\$ 179,495,496	\$ 38,790,753	(\$ 909,656)	\$ 217,376,594
47	1860	Meters (Smart Meters)	\$ 174,454,490	\$ 18,900,934	(\$ 12,677)	\$ 193,342,747
N/A	1905	Land	\$ 17,358,657	\$ -	\$ -	\$ 17,358,657
1	1908	Buildings & Fixtures	\$ 275,016,763	\$ 5,669,199	\$ -	\$ 280,685,962
13	1910	Leasehold Improvements	\$ 753,840	\$ -	\$ -	\$ 753,840
8	1915	Office Furniture & Equipment	\$ 32,767,449	\$ 2,032,354	\$ -	\$ 34,799,804
50	1920	Computer Equipment - Hardware	\$ 127,396,239	\$ 15,279,753	\$ -	\$ 142,675,992
10	1930	Transportation Equipment	\$ 67,796,414	\$ 7,973,784	\$ -	\$ 75,770,198
8	1935	Stores Equipment	\$ 7,066	\$ -	\$ -	\$ 7,066
8	1940	Tools, Shop & Garage Equipment	\$ 52,439,009	\$ 4,930,085	\$ -	\$ 57,369,094
8	1945	Measurement & Testing Equipment	\$ 826,334	\$ 583	\$ -	\$ 826,917
8	1950	Service Equipment	\$ 2,164,824	\$ 237,215	\$ -	\$ 2,402,039
8	1955	Communications Equipment	\$ 55,592,040	\$ 2,240,790	\$ -	\$ 57,832,829
8	1960	Miscellaneous Equipment	\$ 1,850,410	\$ -	\$ -	\$ 1,850,410
47	1970	Load Management Controls Customer Premises	\$ 3,022,834	\$ -	\$ -	\$ 3,022,834
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 100,786,302	\$ 17,361,589	(\$ 688,453)	\$ 117,459,438
47	2440	Contributions & Grants (Formally known as Account 1995)	(\$ 556,822,492)	(\$ 233,551,318)	\$ 620,723	(\$ 789,753,086)
N/A	1609	Capital Contributions Paid	\$ 264,512,732	\$ 9,902,305	\$ -	\$ 274,415,036
N/A	2005	Property Under Capital Leases	\$ 19,747,714	\$ -	\$ -	\$ 19,747,714
		Sub-Total	\$ 7,359,602,779	\$ 563,706,629	(\$ 31,202,350)	\$ 7,892,107,058
		Less Socialized Renewable Energy Generation Investments (input as negative)	(\$ 11,120,941)	\$ -	\$ -	(\$ 11,120,941)
		Less Other Non Rate-Regulated Utility Assets (input as negative)	(\$ 22,624,347)	(\$ 2,515,682)	\$ -	(\$ 25,140,029)
		Total PP&E	\$ 7,325,857,492	\$ 561,190,947	(\$ 31,202,350)	\$ 7,855,846,088
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets)				
		Total				

Accumulated Depreciation (Forecast)				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
(\$ 272,597,383)	(\$ 42,748,822)	\$ -	(\$ 315,346,205)	\$ 156,304,220
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 7,006,432
(\$ 34,273,704)	(\$ 6,979,555)	\$ -	(\$ 41,253,260)	\$ 210,997,023
(\$ 10,438,294)	(\$ 1,760,200)	\$ -	(\$ 12,198,494)	\$ 35,525,094
(\$ 94,689,239)	(\$ 14,239,022)	\$ 102,211	(\$ 108,826,050)	\$ 270,513,615
(\$ 105,168,249)	(\$ 15,067,781)	\$ 984,378	(\$ 119,251,652)	\$ 438,203,859
(\$ 110,291,948)	(\$ 16,822,799)	\$ 304,191	(\$ 126,810,555)	\$ 589,532,525
(\$ 476,312,193)	(\$ 66,793,835)	\$ 103,717	(\$ 543,002,311)	\$ 1,388,045,769
(\$ 258,914,959)	(\$ 39,151,212)	\$ 611,681	(\$ 297,454,490)	\$ 1,214,022,846
(\$ 239,350,058)	(\$ 35,110,626)	\$ 1,657,753	(\$ 272,802,932)	\$ 787,726,055
(\$ 29,907,955)	(\$ 4,671,962)	\$ 25,323	(\$ 34,554,595)	\$ 214,784,989
(\$ 44,453,169)	(\$ 6,802,630)	\$ 125,158	(\$ 51,130,640)	\$ 166,245,954
(\$ 103,589,133)	(\$ 7,772,019)	\$ 2,732	(\$ 111,358,421)	\$ 81,984,326
\$ -	\$ -	\$ -	\$ -	\$ 17,358,657
(\$ 95,509,009)	(\$ 10,411,153)	\$ -	(\$ 105,920,162)	\$ 174,765,800
(\$ 753,840)	\$ -	\$ -	(\$ 753,840)	\$ -
(\$ 18,190,130)	(\$ 2,049,532)	\$ -	(\$ 20,239,662)	\$ 14,560,142
(\$ 96,871,968)	(\$ 13,946,704)	\$ -	(\$ 110,818,673)	\$ 31,857,319
(\$ 43,733,123)	(\$ 5,822,272)	\$ -	(\$ 49,555,394)	\$ 26,214,804
(\$ 7,066)	\$ -	\$ -	(\$ 7,066)	\$ -
(\$ 26,337,829)	(\$ 3,400,791)	\$ -	(\$ 29,738,620)	\$ 27,630,474
(\$ 545,419)	(\$ 21,945)	\$ -	(\$ 567,364)	\$ 259,553
(\$ 1,323,758)	(\$ 205,975)	\$ -	(\$ 1,529,732)	\$ 872,307
(\$ 34,373,143)	(\$ 2,720,228)	\$ -	(\$ 37,093,370)	\$ 20,739,459
(\$ 515,385)	(\$ 226,779)	\$ -	(\$ 742,163)	\$ 1,108,247
(\$ 3,022,834)	\$ -	\$ -	(\$ 3,022,834)	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
(\$ 30,718,844)	(\$ 4,897,147)	\$ 74,401	(\$ 35,541,590)	\$ 81,917,848
\$ 65,086,400	\$ 13,584,534	(\$ 31,642)	\$ 78,639,292	(\$ 711,113,794)
(\$ 53,909,274)	(\$ 10,787,640)	\$ -	(\$ 64,696,914)	\$ 209,718,122
(\$ 14,108,395)	(\$ 128,056)	\$ -	(\$ 14,236,451)	\$ 5,511,264
(\$ 2,134,819,900)	(\$ 298,954,150)	\$ 3,959,903	(\$ 2,429,814,148)	\$ 5,462,292,910
\$ 2,577,076	\$ 741,396	\$ -	\$ 3,318,472	(\$ 7,802,469)
\$ 3,124,401	\$ 932,922	\$ -	\$ 4,057,323	(\$ 21,082,705)
(\$ 2,129,118,423)	(\$ 297,279,832)	\$ 3,959,903	(\$ 2,422,438,353)	\$ 5,433,407,735
	\$ -			
	(\$ 297,279,832)			

10		Transportation
		Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	(\$ 1,759,521)
Stores Equipment	\$ -
Net Depreciation	(\$ 295,520,311)

Notes:
Fixed Asset Continuity Schedule includes monthly billing
Socialized Renewable Energy Generation Investments include Energy Storage program
Other Non Rate-Regulated Utility Assets includes Generation Protection, Monitoring and Control program

Monthly Rate Base

In \$millions	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Rate Base
Opening NBV	4,229.4	4,235.6	4,244.5	4,261.7	4,269.0	4,278.0	4,290.1	4,300.6	4,308.8	4,322.7	4,339.5	4,374.5	4,229.4
In Service Additions	27.6	30.4	38.8	29.1	30.9	34.0	32.6	30.4	36.3	39.4	57.8	140.4	527.9
Depreciation (excluding allocated transportaion depreciation)	(21.4)	(21.5)	(21.7)	(21.8)	(21.9)	(22.0)	(22.1)	(22.2)	(22.4)	(22.6)	(22.8)	(23.1)	(265.4)
Closing NBV	4,235.6	4,244.5	4,261.7	4,269.0	4,278.0	4,290.1	4,300.6	4,308.8	4,322.7	4,339.5	4,374.5	4,491.8	4,491.8
Average NBV	4,232.5	4,240.1	4,253.1	4,265.4	4,273.5	4,284.0	4,295.3	4,304.7	4,315.7	4,331.1	4,357.0	4,433.2	4,298.8
WCA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	216.2
Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,515.1

a

b

c

d=a+b+c

e=(a+d)/2

f

g=e+f

In \$millions	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Rate Base
Opening NBV	4,491.8	4,486.9	4,488.3	4,493.0	4,493.4	4,497.5	4,503.4	4,508.2	4,521.7	4,528.1	4,543.1	4,569.3	4,491.8
In Service Additions	18.1	24.6	27.9	23.7	27.5	29.5	28.1	37.0	29.8	38.5	49.8	122.1	456.5
Depreciation (excluding allocated transportaion depreciation)	(23.0)	(23.1)	(23.2)	(23.3)	(23.5)	(23.5)	(23.3)	(23.4)	(23.5)	(23.5)	(23.5)	(23.9)	(280.9)
Closing NBV	4,486.9	4,488.3	4,493.0	4,493.4	4,497.5	4,503.4	4,508.2	4,521.7	4,528.1	4,543.1	4,569.3	4,667.4	4,667.4
Average NBV	4,489.3	4,487.6	4,490.7	4,493.2	4,495.4	4,500.4	4,505.8	4,515.0	4,524.9	4,535.6	4,556.2	4,618.4	4,517.7
WCA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	218.6
Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,736.3

a

b

c

d=a+b+c

e=(a+d)/2

f

g=e+f

In \$millions	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Rate Base
Opening NBV	4,667.4	4,664.9	4,668.8	4,676.4	4,679.6	4,686.0	4,695.6	4,702.5	4,708.0	4,719.8	4,732.7	4,783.0	4,667.4
In Service Additions	21.1	27.7	31.5	27.1	30.4	33.6	31.2	29.8	36.2	37.6	75.1	184.4	565.6
Depreciation (excluding allocated transportaion depreciation)	(23.7)	(23.8)	(23.9)	(23.9)	(24.0)	(24.1)	(24.2)	(24.3)	(24.4)	(24.6)	(24.8)	(25.4)	(291.1)
Closing NBV	4,664.9	4,668.8	4,676.4	4,679.6	4,686.0	4,695.6	4,702.5	4,708.0	4,719.8	4,732.7	4,783.0	4,942.0	4,942.0
Average NBV	4,666.1	4,666.8	4,672.6	4,678.0	4,682.8	4,690.8	4,699.0	4,705.3	4,713.9	4,726.3	4,757.9	4,862.5	4,710.2
WCA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	222.7
Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,932.9

a

b

c

d=a+b+c

e=(a+d)/2

f

g=e+f

In \$millions	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Rate Base
Opening NBV	4,942.0	4,942.9	4,950.8	4,962.7	4,969.3	4,978.9	4,992.1	5,003.4	5,012.6	5,028.6	5,045.8	5,077.1	4,942.0
In Service Additions	26.2	33.3	37.5	32.2	35.4	39.0	37.4	35.4	42.2	43.7	57.8	146.7	566.7
Depreciation (excluding allocated transportaion depreciation)	(25.3)	(25.4)	(25.5)	(25.6)	(25.8)	(25.9)	(26.0)	(26.1)	(26.3)	(26.5)	(26.5)	(27.0)	(312.0)
Closing NBV	4,942.9	4,950.8	4,962.7	4,969.3	4,978.9	4,992.1	5,003.4	5,012.6	5,028.6	5,045.8	5,077.1	5,196.7	5,196.7
Average NBV	4,942.5	4,946.8	4,956.7	4,966.0	4,974.1	4,985.5	4,997.7	5,008.0	5,020.6	5,037.2	5,061.4	5,136.9	5,002.8
WCA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	226.7
Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5,229.5

a

b

c

d=a+b+c

e=(a+d)/2

f

g=e+f

In \$millions	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Rate Base
Opening NBV	5,196.7	5,195.4	5,201.2	5,211.0	5,215.4	5,223.0	5,234.7	5,243.6	5,251.2	5,265.1	5,280.6	5,310.5	5,196.7
In Service Additions	24.9	32.2	36.3	31.1	34.4	38.7	35.9	34.8	41.2	43.0	57.5	151.2	561.2
Depreciation (excluding allocated transportaion depreciation)	(26.2)	(26.4)	(26.5)	(26.7)	(26.8)	(27.0)	(27.1)	(27.1)	(27.3)	(27.5)	(27.6)	(28.3)	(324.5)
Closing NBV	5,195.4	5,201.2	5,211.0	5,215.4	5,223.0	5,234.7	5,243.6	5,251.2	5,265.1	5,280.6	5,310.5	5,433.4	5,433.4
Average NBV	5,196.1	5,198.3	5,206.1	5,213.2	5,219.2	5,228.8	5,239.1	5,247.4	5,258.2	5,272.9	5,295.5	5,371.9	5,245.6
WCA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	231.6
Rate Base	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5,477.2

a

b

c

d=a+b+c

e=(a+d)/2

f

g=e+f

OEB Appendix 2-AB
Table 2 - Capital Expenditure Summary from Chapter 5 Consolidated
Distribution System Plan Filing Requirements

First year of Forecast Period:

CATEGORY	2015			2016			2017			2018			2019			2020	2021	2022	2023	2024
	CIR Filing Plan	Actual	Var	CIR Filing Plan	Actual	Var	CIR Filing Plan	Actual	Var	CIR Filing Plan	Actual	Var	CIR Filing Plan	Bridge	Var	Forecast	Forecast	Forecast	Forecast	Forecast
	\$ M			\$ M			\$ M			\$ M			\$ M			\$ M	\$ M	\$ M	\$ M	\$ M
System Access	103.3	97.4	-5.8%	112.8	113.0	0.2%	122.0	113.0	-7.4%	113.8	153.0	34.4%	111.9	236.0	110.9%	164.9	193.0	184.7	197.4	211.1
System Renewal	251.7	304.1	20.8%	239.6	266.1	11.0%	256.2	250.3	-2.3%	275.9	245.5	-11.0%	287.3	244.2	-15.0%	290.5	307.2	304.7	319.4	309.5
System Service	76.5	37.9	-50.4%	70.7	53.3	-24.6%	65.1	72.4	11.3%	52.6	31.0	-41.0%	80.2	41.5	-48.2%	34.6	60.1	71.3	33.6	38.5
General Plant	104.6	79.4	-24.1%	101.5	109.5	7.9%	30.3	98.9	226.4%	34.2	58.4	70.6%	30.3	46.4	53.2%	78.8	92.8	88.1	76.8	84.4
Other	12.2	13.5	10.9%	11.6	3.7	-67.9%	10.8	10.7	-1.4%	11.5	13.0	13.2%	12.1	(1.3)	-111.1%	5.3	6.5	8.9	6.3	5.7
GROSS TOTAL EXPENDITURE	548.3	532.3	-2.9%	536.2	545.6	1.8%	484.5	545.3	12.5%	488.0	500.9	2.6%	521.7	566.9	8.7%	574.1	659.6	657.7	633.5	649.3
Capital Contributions Received	(17.2)	(40.9)	138.1%	(17.4)	(34.0)	95.3%	(17.1)	(47.5)	177.1%	(18.0)	(65.3)	262.7%	(19.6)	(123.9)	533.0%	(74.8)	(102.7)	(93.9)	(94.5)	(97.6)
NET TOTAL EXPENDITURE	531.1	491.4	-7.5%	518.8	511.6	-1.4%	467.4	497.8	6.5%	470.0	435.6	-7.3%	502.2	443.0	-11.8%	499.2	556.9	563.8	539.1	551.7
System O&M	128.8	116.1	-9.9%		126.5			126.3			139.6			131.0		129.4				

Note: Variances due to rounding may exist

Notes to the Table:

- Historical "previous plan" data is not required unless a plan has previously been filed. However, use the last Board-approved, at least on a Total (Capital) Expenditure basis for the last cost of service rebasing year, and the applicant should include their planned budget in each subsequent historical year up to and including
- Indicate the number of months of 'actual' data included in the last year of the Historical Period (normally a 'bridge' year): 12
- Toronto Hydro has excluded the Customer Specific ESS related amounts from the Gross Total Expenditure amounts and the Capital Contributions Received. This has no impact to the Net Total Expenditure amounts.

Explanatory Notes on Variances (complete only if applicable)
Notes on shifts in forecast vs. historical budgets by category
Refer to respective category sections for discussion on historical vs forecast shifts. Section E5 for System Access, Section E6 for System Renewal, Section E7 for System Service and Section E8 for General Plant. Also refer to Exhibit U, Schedule 2.
Notes on year over year Plan vs. Actual variances for Total Expenditures
Refer to Section E4 on Variance analysis for between Plan vs Actuals and Exhibit U, Schedule 2.
Notes on Plan vs. Actual variance trends for individual expenditure categories
Refer to Section E4 on Variance analysis for between Plan vs Actuals and Exhibit U, Schedule 2.

Working Capital Requirements of Toronto Hydro Electric System Limited's Distribution Business

Prepared for:



Submitted by:

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January 8, 2020

This is an addendum to a report that was prepared for Toronto Hydro Electric System Limited ("THESL") by Navigant Consulting, Ltd. ("Navigant"). The report was prepared solely for the purposes of THESL's rate filing before the Ontario Energy Board ("OEB") and may not be used for any other purpose. Use of this report by any third party outside of THESL's rate filing is prohibited. Use of this report should not, and does not, absolve the third party from using due diligence in verifying the report's contents. Any use which a third party makes of this report, or any reliance on it, is the responsibility of the third party. Navigant extends no warranty to any third party.

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ADDENDUM

This is an addendum to a report that was prepared for Toronto Hydro Electric System Limited ("THESL") by Navigant Consulting, Ltd. ("Navigant") for the purposes of determining THESL's working capital requirements.

This addendum, as directed by THESL, provides an update to THESL's working capital requirements for 2020 based on the following changes that have been provided by THESL:

- Updates to the IESO Credits
 - Ontario Energy Rebate ("OER") to replace the Ontario Rebate for Electricity Consumers ("OREC")
 - Removal of the OREC Global Adjustment Modifier
- Updates to the forecasted budget amounts for the 2020 test year

Based upon the updates above, the resulting working capital requirements for 2020 are shown below.

Table 1: THESL Distribution Working Capital Requirements (2020)

Description	Revenue Lag Days	Expense Lead Days	Net Lag Days	Working Capital Factor	Expenses (\$M)	Working Capital Requirements (\$M)
Cost of Power	54.07	32.62	21.45	5.86%	\$2,691.04	\$157.70
OM&A Expenses	54.07	35.19	18.88	5.16%	\$272.20	\$14.04
PILS	54.07	-10.05	64.12	17.52%	\$9.70	\$1.70
Interest Expense	54.07	25.34	28.73	7.85%	\$89.15	\$7.00
Total					\$3,062.09	\$180.44
HST						\$35.81
Total - Including HST						\$216.25
Working Capital as a Percent of OM&A incl. Cost of Power						7.30%

The corresponding updated revenue lag summary is shown below

Table 2: Summary of Revenue Lag

Description	Lag Days	Revenues (\$M)	Weighting (%)	Weighted Lag
Retail Customer Revenues	53.36	\$4,077.72	84.90%	45.30
IESO Credits	62.71	\$614.15	12.79%	8.02
Other External Revenues	32.54	\$111.10	2.31%	0.75
Total		\$4,802.96	100.00%	54.07

The corresponding updated cost of power expense lead summary is shown below

Table 3: Summary of Cost of Power Expenses

Description	Lag Days	Expenses (\$M)	Weighting (%)	Weighted Lag
IESO Cost of Power	32.75	\$2,400.15	97.59%	31.96
Hydro One Low Voltage Expense	32.79	\$0.35	0.01%	0.00
Payments to Non-Utility Generators	32.89	\$0.03	0.00%	0.00
Payments to DG	27.51	\$58.88	2.39%	0.66
Total		\$2,459.40	100.00%	32.62

The corresponding updated HST amounts are shown below

Table 4: Summary of HST Working Capital Amounts

Description	HST Lead Time	HST Working Capital Amount (\$M)
Revenues	-7.86	-\$9.74
Cost of Power	46.04	\$44.01
OM&A	41.58	\$1.54
Total		\$35.81

OEB Appendix 2-FA

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period) - Generation Protection Monitoring and Control

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submitted for each scenario as required.

Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval. The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider. The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 2017 and/or beyond. These investments should be added to 2-FA in the appropriate year. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

Part A

REI Investments (Direct Benefit at 6%)

Project 1

Generation Protection (Bus Tie Reactors)

	2020	2021	2022	2023	Test Year 2024
Capital Costs	\$720,000	\$989,000	\$1,041,000	\$1,115,750	\$1,134,250
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 2

Monitoring and Control Systems

Capital Costs	\$2,973,750	\$1,267,500	\$1,332,500	\$1,413,750	\$1,543,750
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 3

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 4

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 5

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Total Capital Costs	\$ 3,693,750	\$ 2,256,500	\$ 2,373,500	\$ 2,529,500	\$ 2,678,000
Total OM&A (Start-Up)	\$ -	\$ -	\$ -	\$ -	\$ -
Total OM&A (Ongoing)	\$ -	\$ -	\$ -	\$ -	\$ -

OEB Appendix 2-FA

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period) - Generation Protection Monitoring and Control

Part B

Test Year

Expansion Investments (Direct Benefit at 17%)

Project 1

Name: Expansion Connection Project

	2016	2017	2018	2019	2020
Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 2

Name: Expansion Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 3

Name: Expansion Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 4

Name: Expansion Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 5

Name: Expansion Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Total Capital Costs

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

Total OM&A (Start-Up)

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

Total OM&A (Ongoing)

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

OEB Appendix 2-FB
Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments
Generation, Protection, Monitoring & Control

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables for your last cost of service test year. For 2020 and beyond, enter variables as in the application.
Rate Riders are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

	2015			Total	2016			Total	2017			Total	2018			Total	2019			Total	2020			Total	2021			Total	2022			Total	2023			Total	2024		
	Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial		Direct Benefit	6%	Provincial
Net Fixed Assets (average)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Incremental OM&A (on-going, N/A for Provincial Recovery)	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -			
Incremental OM&A (start-up, applicable for Provincial Recovery)	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -			
WCA	6.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Rate Base		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Deemed ST Debt	2015-2019 4% 2020-2024 4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Deemed LT Debt	56% 56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Deemed Equity	40% 40%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
ST Interest	1.38% 2.61%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
LT Interest	4.28% 3.71%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
ROE	9.30% 8.52%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Cost of Capital Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
OM&A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Amortization		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Grossed-up PILs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Revenue Requirement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Provincial Rate Protection		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Monthly Amount Paid by IESO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation

Income Tax	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024	
	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base	\$ -	\$ -	\$ -	\$ -	\$ 2,334	\$ 36,561	\$ 4,581	\$ 71,767	\$ 8,745	\$ 137,007	\$ 22,580	\$ 353,756	\$ 34,900	\$ 546,774	\$ 38,217	\$ 598,732	\$ 41,628	\$ 652,180	\$ 45,183	\$ 707,861
Amortization (6% DB and 94% P)	\$ -	\$ -	\$ -	\$ -	\$ 2,323	\$ 36,400	\$ 4,647	\$ 72,801	\$ 8,965	\$ 140,451	\$ 25,130	\$ 393,697	\$ 39,450	\$ 618,044	\$ 44,515	\$ 697,400	\$ 49,871	\$ 781,316	\$ 55,581	\$ 870,766
CCA (6% DB and 94% P)	\$ -	\$ -	\$ -	\$ -	\$ 5,112	\$ 80,081	\$ 9,814	\$ 153,755	\$ 18,529	\$ 290,286	\$ 52,609	\$ 824,204	\$ 79,904	\$ 1,251,831	\$ 84,655	\$ 1,326,269	\$ 89,667	\$ 1,404,780	\$ 95,055	\$ 1,489,188
Taxable income	\$ -	\$ -	\$ -	\$ -	\$ 454	\$ 7,120	\$ 586	\$ 9,187	\$ 819	\$ 12,828	\$ 4,899	\$ 76,751	\$ 5,554	\$ 87,013	\$ 1,924	\$ 30,136	\$ 1,833	\$ 28,715	\$ 5,709	\$ 89,438
Tax Rate (to be entered)	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ 1,887	\$ 155	\$ 2,435	\$ 217	\$ 3,399	\$ 1,298	\$ 20,339	\$ 1,472	\$ 23,058	\$ 510	\$ 7,986	\$ 486	\$ 7,609	\$ 1,513	\$ 23,701
Gross Up	\$ -	\$ -	\$ -	\$ -	\$ (164)	\$ (2,567)	\$ (211)	\$ (3,312)	\$ (295)	\$ (4,625)	\$ (1,766)	\$ (27,672)	\$ (2,002)	\$ (31,372)	\$ (694)	\$ (10,865)	\$ 661	\$ 10,353	\$ 2,058	\$ 32,247
Income Taxes Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grossed Up PILs	\$ -	\$ -	\$ -	\$ -	\$ 164	\$ 2,567	\$ 211	\$ 3,312	\$ 295	\$ 4,625	\$ 1,766	\$ 27,672	\$ 2,002	\$ 31,372	\$ 694	\$ 10,865	\$ 661	\$ 10,353	\$ 2,058	\$ 32,247

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net Fixed Assets										
Opening Gross Fixed Assets	\$ -	\$ -	\$ -	\$ 2,129,811	\$ 2,129,811	\$ 6,088,090	\$ 16,947,376	\$ 19,214,776	\$ 21,590,572	\$ 24,124,699
Gross Capital Additions	\$ -	\$ -	\$ 2,129,811	\$ -	\$ 3,958,279	\$ 10,859,285	\$ 2,267,401	\$ 2,375,795	\$ 2,534,127	\$ 2,699,659
Closing Gross Fixed Assets	\$ -	\$ -	\$ 2,129,811	\$ 2,129,811	\$ 6,088,090	\$ 16,947,376	\$ 19,214,776	\$ 21,590,572	\$ 24,124,699	\$ 26,824,357
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ 38,724	\$ 116,172	\$ 265,588	\$ 684,415	\$ 1,341,908	\$ 2,083,824	\$ 2,915,010
Current Year Amortization (before additions)	\$ -	\$ -	\$ -	\$ 77,448	\$ 77,448	\$ 221,385	\$ 616,268	\$ 698,719	\$ 785,112	\$ 877,262
Additions (half-year)	\$ -	\$ -	\$ 38,724	\$ -	\$ 71,969	\$ 197,441.55	\$ 41,225	\$ 43,196	\$ 46,075	\$ 49,085
Closing Accumulated Amortization	\$ -	\$ -	\$ 38,724	\$ 116,172	\$ 265,588	\$ 684,415	\$ 1,341,908	\$ 2,083,824	\$ 2,915,010	\$ 3,841,357
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ 2,091,087	\$ 2,013,640	\$ 5,822,502	\$ 16,262,961	\$ 17,872,868	\$ 19,506,748	\$ 21,209,688
Closing Net Fixed Assets	\$ -	\$ -	\$ 2,091,087	\$ 2,013,640	\$ 5,822,502	\$ 16,262,961	\$ 17,872,868	\$ 19,506,748	\$ 21,209,688	\$ 22,983,000
Average Net Fixed Assets	\$ -	\$ -	\$ 1,045,544	\$ 2,052,364	\$ 3,918,071	\$ 11,042,732	\$ 17,067,915	\$ 18,689,808	\$ 20,358,218	\$ 22,096,344

UCC for PILs Calculation

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Opening UCC	\$ -	\$ -	\$ -	\$ 2,044,619	\$ 1,881,049	\$ 5,530,513	\$ 15,512,986	\$ 16,448,652	\$ 17,413,523	\$ 18,453,203
Capital Additions (from Appendix 2-FA)	\$ -	\$ -	\$ 2,129,811	\$ -	\$ 3,958,279	\$ 10,859,285	\$ 2,267,401	\$ 2,375,795	\$ 2,534,127	\$ 2,699,659
UCC Before Half Year Rule	\$ -	\$ -	\$ 2,129,811	\$ 2,044,619	\$ 5,839,328	\$ 16,389,799	\$ 17,780,387	\$ 18,824,447	\$ 19,947,650	\$ 21,152,862
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ 1,064,906	\$ -	\$ 1,979,140	\$ 5,429,643	\$ 1,133,700	\$ 1,187,898	\$ 1,267,064	\$ 1,349,829
Reduced UCC	\$ -	\$ -	\$ 1,064,906	\$ 2,044,619	\$ 3,860,189	\$ 10,960,156	\$ 16,646,687	\$ 17,636,550	\$ 18,680,587	\$ 19,803,033
CCA Rate Class (to be entered)	47	47	47	47	47	47	47	47	47	47
CCA Rate (to be entered)	8%	8%	8%	8%	8%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ 85,192	\$ 163,570	\$ 308,815	\$ 876,812	\$ 1,331,735	\$ 1,410,924	\$ 1,494,447	\$ 1,584,243
Closing UCC	\$ -	\$ -	\$ 2,044,619	\$ 1,881,049	\$ 5,530,513	\$ 15,512,986	\$ 16,448,652	\$ 17,413,523	\$ 18,453,203	\$ 19,568,619

OEB Appendix 2-FA Renewable Generation Connection Investment Summary (past investments or over the future rate setting period) - Energy Storage

Enter the details of the Renewable Generation Connection projects as described in the appropriate section of the Filing Requirements.

All costs entered on this page will be transferred to the appropriate cells in the appendices that follow.

For Part A, Renewable Enabling Improvements (REI), these amounts will be transferred to Appendix 2 - FB

For Part B, Expansions, these amounts will be transferred to Appendix 2 - FC

If there are more than **five** projects proposed to be in-service in a certain year, please amend the tables below and ensure that the formulae for the Total Amounts in any given rate year are Based on the current methodology and allocation, amounts allocated represent 6% for REI Connection Investments and 17% for Expansion Investments. (EB-2009-0349, 6-10-2010, p. 15, note 9)

There are two scenarios described below. Separate sets of spreadsheets (2-FA, 2-FB, 2-FC) should be submitted for each scenario as required.

Scenario 1: Past Investments with No Recovery. The distributor has made investments in the past (during the IRM Years), but has not received approval for these projects and therefore did not The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's last Cost of Service approval. The Direct Benefit portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the distributor's ratepayers through a rate rider. The Provincial Recovery portion of the calculated Revenue Requirement for each year should be summed and can be applied for recovery from the IESO through a separate order.

Scenario 2: Investments in the Test Year and Beyond. Distributor plans to make investments in 2017 and/or beyond. These investments should be added to 2-FA in the appropriate year. The WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage should correspond to the distributor's current application.

Part A

REI Investments (Direct Benefit at 6%)

Project 1

REI Investments (Direct Benefit at 6%)

	2020	2021	2022	2023	2024
Capital Costs	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 2

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 3

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 4

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 5

Name: REI Connection Project

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Total Capital Costs	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total OM&A (Start-Up)	\$ -	\$ -	\$ -	\$ -	\$ -
Total OM&A (Ongoing)	\$ -	\$ -	\$ -	\$ -	\$ -

OEB Appendix 2-FA

Renewable Generation Connection Investment Summary (past investments or over the future rate setting period) - Energy Storage

Part B

Test Year

Expansion Investments (Direct Benefit at 17%)**Project 1****Name: Expansion Connection Project**

	2016	2017	2018	2019	2020
Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 2**Name: Expansion Connection Project**

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 3**Name: Expansion Connection Project**

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 4**Name: Expansion Connection Project**

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Project 5**Name: Expansion Connection Project**

Capital Costs	\$0	\$0	\$0	\$0	\$0
OM&A (Start-Up)	\$0	\$0	\$0	\$0	\$0
OM&A (Ongoing)	\$0	\$0	\$0	\$0	\$0

Total Capital Costs	\$	-	\$	-	\$	-	\$	-
Total OM&A (Start-Up)	\$	-	\$	-	\$	-	\$	-
Total OM&A (Ongoing)	\$	-	\$	-	\$	-	\$	-

OEB Appendix 2-FB
Calculation of Renewable Generation Connection Direct Benefits/Provincial Amount: Renewable Enabling Improvement Investments
Energy Storage

This table will calculate the distributor/provincial shares of the investments entered in Part A of Appendix 2-FA.
Enter values in green shaded cells: WCA percentage, debt percentages, interest rates, kWh, tax rates, amortization period, CCA Class and percentage.
For historical investments, enter these variables for your last cost of service test year. For 2020 and beyond, enter variables as in the application.
Rate Riders are not calculated for the Test Year as these assets and costs are already in the distributor's rate base/revenue requirement.

			2015			2016			2017			2018			2019			2020		2021			2022		2023		2024		
			Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%	Total	Direct Benefit 6%	Provincial 94%
Net Fixed Assets (average)			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incremental OM&A (on-going, N/A for Provincial Recover			\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -
Incremental OM&A (start-up, applicable for Provincial Re			\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -	\$0	\$ -	\$ -
WCA			6.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Note 1: The difference between the actual costs of approved eligible investments and revenue received from the IESO should be recorded in a variance account. The Board may provide regulatory accounting guidance regarding a variance account either in an individual proceeding or on a generic basis.
Note 2: For the 2016 Test Year, Costs and Revenues of the Direct Benefit are to be included in the test year applicant Rate Base and Revenues.

PILs Calculation		2015		2016		2017		2018		2019		2020		2021		2022		2023		2024	
Income Tax		Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial	Direct Benefit	Provincial
Net Income - ROE on Rate Base		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,423	\$ 53,631	\$ 11,919	\$ 186,729	\$ 17,860	\$ 279,801	\$ 19,263	\$ 301,790	\$ 19,565	\$ 306,522	\$ 17,950	\$ 281,224
Amortization (6% DB and 94% P)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,346	\$ 99,426	\$ 24,557	\$ 384,729	\$ 38,273	\$ 599,606	\$ 43,752	\$ 685,455	\$ 47,381	\$ 742,304	\$ 47,381	\$ 742,304
CCA (6% DB and 94% P)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,039	\$ 298,279	\$ 69,864	\$ 1,094,531	\$ 97,038	\$ 1,520,255	\$ 94,069	\$ 1,473,752	\$ 86,141	\$ 1,349,547	\$ 68,913	\$ 1,079,638
Taxable income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,222	\$ 33,388	\$ 523,073	\$ 40,905	\$ 640,848	\$ 31,054	\$ 486,507	\$ 19,195	\$ 300,722	\$ 3,582	\$ 56,110
Tax Rate (to be entered)		26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Income Taxes Payable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,484	\$ 8,848	\$ 138,614	\$ 10,840	\$ 169,825	\$ 8,229	\$ 128,924	\$ 5,087	\$ 79,691	\$ 949	\$ 14,869
Gross Up																					
Income Taxes Payable		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,342)	\$ (52,359)	\$ (12,038)	\$ (188,591)	\$ (14,748)	\$ (231,054)	\$ (11,196)	\$ (175,407)	\$ (6,921)	\$ (108,424)	\$ (1,291)	\$ (20,230)
Grossed Up PILs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,342)	\$ (52,359)	\$ (12,038)	\$ (188,591)	\$ (14,748)	\$ (231,054)	\$ (11,196)	\$ (175,407)	\$ (6,921)	\$ (108,424)	\$ (1,291)	\$ (20,230)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net Fixed Assets										
Enter applicable amortization in years:	15									
Opening Gross Fixed Assets	-	\$ -	\$ -	\$ -	\$ -	\$ 3,173,182	\$ 9,105,398	\$ 10,030,950	\$ 11,845,269	\$ 11,845,269
Gross Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ 3,173,182	\$ 5,932,216	\$ 925,552	\$ 1,814,319	\$ -	\$ -
Closing Gross Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 3,173,182	\$ 9,105,398	\$ 10,030,950	\$ 11,845,269	\$ 11,845,269	\$ 11,845,269
Opening Accumulated Amortization	-	\$ -	\$ -	\$ -	\$ -	\$ 105,773	\$ 515,059	\$ 1,152,937	\$ 1,882,144	\$ 2,671,829
Current Year Amortization (before additions)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,545	\$ 607,027	\$ 668,730	\$ 789,685	\$ 789,685
Additions (half-year)	\$ -	\$ -	\$ -	\$ -	\$ 105,773	\$ 197,741	\$ 30,852	\$ 60,477	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ 105,773	\$ 515,059	\$ 1,152,937	\$ 1,882,144	\$ 2,671,829	\$ 3,461,514
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,067,409	\$ 8,590,339	\$ 8,878,013	\$ 9,963,125	\$ 9,173,440
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 3,067,409	\$ 8,590,339	\$ 8,878,013	\$ 9,963,125	\$ 9,173,440	\$ 8,383,756
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 1,533,705	\$ 5,828,874	\$ 8,734,176	\$ 9,420,569	\$ 9,568,283	\$ 8,778,598

UCC for PILs Calculation		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Opening UCC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,855,864	\$ 7,623,685	\$ 6,931,945	\$ 7,178,443	\$ 5,742,755
Capital Additions (from Appendix 2-FA)		\$ -	\$ -	\$ -	\$ -	\$ 3,173,182	\$ 5,932,216	\$ 925,552	\$ 1,814,319	\$ -	\$ -
UCC Before Half Year Rule		\$ -	\$ -	\$ -	\$ -	\$ 3,173,182	\$ 8,788,080	\$ 8,549,238	\$ 8,746,264	\$ 7,178,443	\$ 5,742,755
Half Year Rule (1/2 Additions - Disposals)		\$ -	\$ -	\$ -	\$ -	\$ 1,586,591	\$ 2,966,108	\$ 462,776	\$ 907,160	\$ -	\$ -
Reduced UCC		\$ -	\$ -	\$ -	\$ -	\$ 1,586,591	\$ 5,821,972	\$ 8,086,461	\$ 7,839,105	\$ 7,178,443	\$ 5,742,755
CCA Rate Class (to be entered)		8	8	8	8	8	8	8	8	8	8
CCA Rate (to be entered)		20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
CCA		\$ -	\$ -	\$ -	\$ -	\$ 317,318	\$ 1,164,394	\$ 1,617,292	\$ 1,567,821	\$ 1,435,689	\$ 1,148,551
Closing UCC		\$ -	\$ -	\$ -	\$ -	\$ 2,855,864	\$ 7,623,685	\$ 6,931,945	\$ 7,178,443	\$ 5,742,755	\$ 4,594,204

**OEB Appendix 2-JA
Summary of Recoverable OM&A Expenses**

(in \$ Millions)

	Last Rebasement Year (2015 Board- Approved)	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	Test Year
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Operations	-	\$ 48.6	\$ 56.9	\$ 55.1	\$ 57.7	\$ 61.2	\$ 59.9
Maintenance	-	\$ 67.1	\$ 63.1	\$ 64.3	\$ 74.0	\$ 67.1	\$ 66.3
SubTotal	-	\$ 115.7	\$ 120.0	\$ 119.3	\$ 131.7	\$ 128.3	\$ 126.3
%Change (year over year)			3.7%	-0.5%	10.4%	-2.6%	-1.6%
%Change (Test Year vs Last Rebasement Year - Actual)							9.1%
Billing and Collecting	-	\$ 36.7	\$ 33.4	\$ 34.9	\$ 32.5	\$ 38.4	\$ 38.0
Community Relations	-	\$ 3.5	\$ 2.5	\$ 2.3	\$ 2.4	\$ 2.7	\$ 2.7
Administrative and General	-	\$ 81.9	\$ 88.3	\$ 92.5	\$ 95.9	\$ 92.0	\$ 93.1
Taxes Other Than Income Taxes	-	\$ 5.2	\$ 4.6	\$ 5.3	\$ 4.9	\$ 5.4	\$ 5.4
Donations	-	\$ 1.0	\$ 1.0	\$ 1.0	\$ 0.8	\$ 1.1	\$ 1.0
SubTotal	-	\$ 128.3	\$ 129.9	\$ 135.9	\$ 136.6	\$ 139.6	\$ 140.2
%Change (year over year)			1.2%	4.7%	0.5%	2.2%	0.4%
%Change (Test Year vs Last Rebasement Year - Actual)							9.3%
Total	\$ 243.9	\$ 244.0	\$ 249.8	\$ 255.3	\$ 268.3	\$ 267.9	\$ 266.5
%Change (year over year)			2.4%	2.2%	5.1%	-0.1%	-0.5%
Cash vs. Accrual OPEB and Monthly Billing	-	-	-	-	-	-	\$ 5.7
Total - including Cash vs. Accrual OPEB and Monthly Billing	\$ 243.9	\$ 244.0	\$ 249.8	\$ 255.3	\$ 268.3	\$ 267.9	\$ 272.2
%Change (year over year)			2.4%	2.2%	5.1%	-0.1%	1.6%

	Last Rebasement Year (2015 Board- Approved)	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge Year	Test Year
Operations	-	\$ 48.6	\$ 56.9	\$ 55.1	\$ 57.7	\$ 61.2	\$ 59.9
Maintenance	-	\$ 67.1	\$ 63.1	\$ 64.3	\$ 74.0	\$ 67.1	\$ 66.3
Billing and Collecting	-	\$ 36.7	\$ 33.4	\$ 34.9	\$ 32.5	\$ 38.4	\$ 38.0
Community Relations	-	\$ 3.5	\$ 2.5	\$ 2.3	\$ 2.4	\$ 2.7	\$ 2.7
Administrative and General	-	\$ 81.9	\$ 88.3	\$ 92.5	\$ 95.9	\$ 92.0	\$ 93.1
Taxes Other Than Income Taxes	-	\$ 5.2	\$ 4.6	\$ 5.3	\$ 4.9	\$ 5.4	\$ 5.4
Donations	-	\$ 1.0	\$ 1.0	\$ 1.0	\$ 0.8	\$ 1.1	\$ 1.0
Cash vs. Accrual OPEB and Monthly Billing	-	-	-	-	-	-	\$ 5.7
Total	\$ 243.9	\$ 244.0	\$ 249.8	\$ 255.3	\$ 268.3	\$ 267.9	\$ 272.2
%Change (year over year)			2.4%	2.2%	5.1%	-0.1%	1.6%

OEB Appendix 2-JA
Summary of Recoverable OM&A Expenses

[illegible]

OEB Appendix 2-K
EMPLOYEE COSTS/ COMPENSATION TABLE

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Actuals	2019 Bridge	2020 Test
Number of Employees (FTEs including Part-Time)						
Management (including executive)	61	69	69	72	68	66
Non-Management (union and non-union)	1422	1415	1403	1353	1455	1393
TOTAL	1483	1484	1473	1425	1523	1459
Total Salary and Wages (including overtime and incentive pay)						
Management (including executive)	\$ 12,292,778	\$ 14,152,809	\$ 14,971,880	\$ 15,718,629	\$ 15,478,739	\$ 15,429,296
Non-Management (union and non-union)	\$ 145,975,363	\$ 146,148,053	\$ 148,139,852	\$ 151,009,285	\$ 160,518,242	\$ 157,815,545
TOTAL	\$ 158,268,141	\$ 160,300,862	\$ 163,111,731	\$ 166,727,914	\$ 175,996,982	\$ 173,244,841
Total Benefits (Current + Accrued)						
Management (including executive)	\$ 3,573,323	\$ 3,919,134	\$ 4,202,856	\$ 4,306,945	\$ 4,646,449	\$ 4,956,127
Non-Management (union and non-union)	\$ 49,254,110	\$ 48,138,488	\$ 49,111,532	\$ 46,686,723	\$ 52,253,105	\$ 54,962,965
TOTAL	\$ 52,827,432	\$ 52,057,622	\$ 53,314,387	\$ 50,993,668	\$ 56,899,554	\$ 59,919,093
Total Compensation (Salary, Wages, & Benefits)						
Management (including executive)	\$ 15,866,100	\$ 18,071,943	\$ 19,174,735	\$ 20,025,575	\$ 20,125,188	\$ 20,385,423
Non-Management (union and non-union)	\$ 195,229,473	\$ 194,286,540	\$ 197,251,383	\$ 197,696,008	\$ 212,771,347	\$ 212,778,511
TOTAL	\$ 211,095,573	\$ 212,358,484	\$ 216,426,119	\$ 217,721,582	\$ 232,896,535	\$ 233,163,934



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Version 1.10

Utility Name	Toronto Hydro-Electric System Limited
Assigned EB Number	
Name and Title	
Phone Number	
Email Address	
Date	
Last COS Re-based Year	2015

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

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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

Income Tax/PILs Workform for 2020 Filers

[1. Info](#)

[S. Summary](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

Historical Year

[H0 - PILs, Tax Provision Historical Year](#)

[H1 - Adj. Taxable Income Historical Year](#)

[H4 - Schedule 4 Loss Carry Forward Historical Year](#)

[H8 - Schedule 8 Historical](#)

[H13 - Schedule 13 Tax Reserves Historical](#)

Bridge Year

[B0 - PILs, Tax Provision Bridge Year](#)

[B1 - Adj. Taxable Income Bridge Year](#)

[B4 - Schedule 4 Loss Carry Forward Bridge Year](#)

[B8 - Schedule 8 CCA Bridge Year](#)

[B13 - Schedule 13 Tax Reserves Bridge Year](#)

Test Year

[T0 PILs, Tax Provision Test Year](#)

[T1 Taxable Income Test Year](#)

[T4 Schedule 4 Loss Carry Forward Test Year](#)

[T8 Schedule 8 CCA Test Year](#)

[T13 Schedule 13 Reserve Test Year](#)



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

The Service Revenue Requirement is in the 'Revenue Requirement Workform' - Tab 3.

Item	Working Paper Reference	
Adjustments required to arrive at taxable income	as below	-121,853,681
Test Year - Payments in Lieu of Taxes (PILs)	T0	5,749,106
Test Year - Grossed-up PILs before tax credits reclass to OM&A	T0	7,821,913
Test Year - Tax credits reclass to OM&A	T0	1,875,113
Test Year - Grossed-up PILs after tax credits reclass to OM&A	T0	9,697,026
Effective Federal Tax Rate	T0	15.0%
Effective Ontario Tax Rate	T0	11.5%
<u>Calculation of Adjustments required to arrive at Taxable Income</u>		
Regulatory Income (before income taxes)	T1	153,872,949
Taxable Income	T1	32,019,269
Difference	calculated	-121,853,681 as above

Income Tax/PILs Workform for 2020 Filers

Integrity Checks

The applicant must ensure the following integrity checks have been completed and confirm this is the case in the table below, or provide an explanation if this is not the case:

Item	Utility Confirmation (Y/N)	Notes
1 The depreciation and amortization added back in the application's PILs model agree with the numbers disclosed in the rate base section of the application	Y	
2 The capital additions and deductions in the UCC/ CCA Schedule 8 agree with the rate base section for historical, bridge and test years	Y	
3 Schedule 8 of the most recent federal T2 tax return filed with the application has a closing December 31 historical year UCC that agrees with the opening (January 1) bridge year UCC. If the amounts do not agree, then the applicant must provide a reconciliation with explanations. Distributors must segregate non- distribution tax amounts on Schedule 8.	Y	
4 The CCA deductions in the application's PILs tax model for historical, bridge and test years (as applicable) agree with the numbers in the UCC schedules for the same years filed in the application	Y	
5 Loss carry-forwards, if any, from the tax returns (Schedule 4) agree with those disclosed in the application	N	Toronto Hydro does not have any non-capital or capital loss carry-forwards as of the end of December 2018, and does not expect to have such loss carry-forwards as of the end of December 2024 (Exhibit 4B, Tab 2, Schedule 1).
6 A discussion is included in the application as to when the loss carry-forwards, if any, will be fully utilized	N	Toronto Hydro does not have any non-capital or capital loss carry-forwards as of the end of December 2018, and does not expect to have such loss carry-forwards as of the end of December 2024 (Exhibit 4B, Tab 2, Schedule 1).
7 CCA is maximized even if there are tax loss carry-forwards	N	Toronto Hydro does not have any non-capital or capital loss carry-forwards as of the end of December 2018, and does not expect to have such loss carry-forwards as of the end of December 2024 (Exhibit 4B, Tab 2, Schedule 1).
8 Accounting OPEB and pension amounts added back on Schedule 1 to reconcile accounting income to net income for tax purposes, must agree with the OM&A analysis for compensation. The amounts deducted must be reasonable when compared with the notes in the audited financial statements, FSCO reports, and the actuarial valuations.	Y	
9 The income tax rate used to calculate the tax expense must be consistent with the utility's actual tax facts and evidence filed in the application.	Y	



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

		Test Year	Bridge Year
Rate Base	S	\$ 4,515,051,334	\$ 4,481,989,147
Return on Ratebase			
Deemed ShortTerm Debt %	4.00%	T \$ 180,602,053	$W = S * T$
Deemed Long Term Debt %	56.00%	U \$ 2,528,428,747	$X = S * U$
Deemed Equity %	40.00%	V \$ 1,806,020,534	$Y = S * V$
Short Term Interest Rate	2.61%	Z \$ 4,713,714	$AC = W * Z$
Long Term Interest	3.71%	AA \$ 93,895,007	$AD = X * AA$
Return on Equity (Regulatory Income)	8.52%	AB \$ 153,872,949	$AE = Y * AB$ T1
Return on Rate Base		\$ 252,481,670	$AF = AC + AD + AE$

Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

Historical Year	Bridge Year	Test Year
Yes	Yes	Yes
Yes	Yes	Yes
Yes	No	No
Yes	Yes	Yes
No	No	No
No	No	No
Yes	No	No
No	No	No



Ontario Energy Board

Income Tax/PIIs Workform for 2020 Filers

Tax Rates

Federal & Provincial As of June 29, 2018

Federal income tax

General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Federal Income Tax

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019	Effective January 1, 2020
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario income tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	10.50%	10.00%	9.00%	9.00%
Ontario small business rate	4.50%	4.50%	4.50%	3.50%	3.50%	3.50%

Notes

- The Ontario Energy Board's proxy for taxable capital is rate base.
- Regarding the small business deduction, if applicable,
 - If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - If taxable capital is below \$10 million, the small business rate would be applicable.
 - If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

PILs Tax Provision - Historical Year

Regulatory Taxable Income
Combined Tax Rate and PILs

Ontario Tax Rate (Maximum 11.5%)
Federal tax rate (Maximum 15%)
Combined tax rate (Maximum 26.5%)

11.50% B
15.00% C

H1

Wires Only

\$ 154,327,681 A

26.50% D = B+C

Total Income Taxes

\$ 40,896,835 E = A * D

Investment Tax Credits
Miscellaneous Tax Credits

\$ 1,336,975 F

\$ 961,212 G

Total Tax Credits

\$ 2,298,187 H = F + G

Corporate PILs/Income Tax Provision for Historical Year

\$ 38,598,648 I = E - H



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	(A + 101 + 102)	197,905,563	-2,736,018	200,641,581
Additions:				
Interest and penalties on taxes	103	13,780		13,780
Amortization of tangible assets	104	235,859,557	1,332,461	234,527,096
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	241,265		241,265
Taxable Capital Gains	113	48,544,346		48,544,346
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118	1,344,261		1,344,261
Capitalized interest	119			0
Non-deductible club dues and fees	120	303,754	7,483	296,271
Non-deductible meals and entertainment expense	121	442,840	12,909	429,931
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126	276,886,281	2,221,142	274,665,139
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216	1,068,576		1,068,576
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290	27,511		27,511
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293	2,338,588		2,338,588
	294			0
	295			0
ARO Accretion expense		30,892		30,892
Capital Contributions Received (ITA 12(1)(x))		39,248,789		39,248,789
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))		15,896,768	8,198,528	7,698,240
Prior Year Investment Tax Credits received				0
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact		37,361,000	197,000	37,164,000
Investment Tax Credits taxed in the year		1,018,700		1,018,700
Regulatory item adjustments		89,046,883		89,046,883
Other taxable amounts		46,306		46,306
				0
				0
Total Additions		749,720,097	11,969,523	737,750,574



Income Tax/PILs Workform for 2020 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Deductions:				
Gain on disposal of assets per financial statements	401	576,205		576,205
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	325,301,372	1,868,263	323,433,109
Terminal loss from Schedule 8	404			0
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411	4,741,181		4,741,181
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414	313,050,047	1,410,000	311,640,047
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391	1,966,682		1,966,682
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid		57,775		57,775
ITA 13(7.4) Election - Capital Contributions Received		39,248,789		39,248,789
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve		15,896,768	8,198,528	7,698,240
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income		54,792		54,792
Financing fees for tax ITA 20(1)(e) and (e.1)		1,596,018		1,596,018
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact		401,000		401,000
Other Post-Employment Benefits adjustment - current year capitalized portion with no Income Statement Impact		4,770,625		4,770,625
Land Lease payment capitalized for accounting		89,423		89,423
Regulatory items adjustments		67,994,152		67,994,152
Prior year Investment Tax Credits taxed in prior year		2,374,950		2,374,950
Amortization of contributed capital received recorded in other revenue		5,263,537		5,263,537
Reverse ARO liability writedown to P&L		5,621		5,621
Deferred CIR costs deductible for tax		3,008,528		3,008,528
AFUDC income that is not taxable		8,902,535		8,902,535
Total Deductions		795,300,000	11,476,791	783,823,209
Net Income for Tax Purposes		152,325,660	-2,243,286	154,568,946
Charitable donations from Schedule 2	311	241,265		241,265
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		152,084,395	-2,243,286	154,327,681

H0



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 7-1 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historical			0

[B4](#)

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual Historical			0

[B4](#)





Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only	
Capital Gains Reserves ss.40(1)			0	B13
Tax Reserves Not Deducted for accounting purposes				
Reserve for doubtful accounts ss. 20(1)(l)			0	B13
Reserve for goods and services not delivered ss. 20(1)(m)			0	B13
Reserve for unpaid amounts ss. 20(1)(n)			0	B13
Debt & Share Issue Expenses ss. 20(1)(e)			0	B13
Other tax reserves			0	B13
			0	
			0	
			0	
			0	
Total	0	0	0	
Financial Statement Reserves (not deductible for Tax Purposes)				
General Reserve for Inventory Obsolescence (non-specific)			0	B13
General reserve for bad debts			0	B13
Accrued Employee Future Benefits:			0	B13
- Medical and Life Insurance			0	B13
- Short & Long-term Disability			0	B13
- Accumulated Sick Leave			0	B13
- Termination Cost	1,026,281	927,142	99,139	B13
- Other Post-Employment Benefits	275,860,000	1,294,000	274,566,000	B13
Provision for Environmental Costs			0	B13
Restructuring Costs			0	B13
Accrued Contingent Litigation Costs			0	B13
Accrued Self-Insurance Costs			0	B13
Other Contingent Liabilities			0	B13
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0	B13
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0	B13
Other			0	B13
			0	
			0	
Total	276,886,281	2,221,142	274,665,139	



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

PILS Tax Provision - Bridge Year

Regulatory Taxable Income

	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate	
Ontario (Max 11.5%)	11.5%	11.5%	\$ 4,514,128	11.5%	B
Federal (Max 15%)	15.0%	15.0%	\$ 5,887,993	15.0%	C
Combined effective tax rate (Max 26.5%)					

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Bridge Year

Corporate PILs/Income Tax Provision Gross Up ¹

Income Tax (grossed-up) before tax credits reclass to OM&A

Tax credits reclass to OM&A

Income Tax (grossed-up) after tax credits reclass to OM&A

Wires Only

Reference
B1

\$ 39,253,287 A

26.50% D = B + C

\$ 10,402,121 E = A * D

\$ 1,478,000 F

\$ 1,258,000 G

\$ 2,736,000 H = F + G

\$ 7,666,121 I = E - H

73.50%

J = 1-D

\$ 2,763,976 K = I/J-I

\$ 10,430,097 L = K + I

\$ 1,875,113 M

\$ 12,305,210 N = L + M

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	(A + 101 + 102)		164,525,122
Additions:			
Interest and penalties on taxes	103		
Amortization of tangible assets	104		245,421,228
Amortization of intangible assets	106		
Recapture of capital cost allowance from Schedule 8	107		
Gain on sale of eligible capital property from Schedule 10	108		
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		334,453
Non-deductible meals and entertainment expense	121		227,915
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves deducted in prior year	125	B13	0
Reserves from financial statements- balance at end of year	126	B13	278,844,000
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		1,173,682
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions			
Interest Expensed on Capital Leases	290		26,379
Realized Income from Deferred Credit Accounts	291		
Pensions	292		
Non-deductible penalties	293		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			79,065,880
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			1,100,000
Prior Year Investment Tax Credits received			2,736,000
Total Additions			608,929,537

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	371,166,821
Terminal loss from Schedule 8	404		
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	0
Reserves from financial statements - balance at beginning of year	414	B13	274,665,139
Contributions to deferred income plans	416		
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions: (Please explain in detail the nature of the item)			
Interest capitalized for accounting deducted for tax	390		
Capital Lease Payments	391		299,000
Non-taxable imputed interest income on deferral and variance accounts	392		
	393		
	394		
ARO Payments - Deductible for Tax when Paid			74,232
ITA 13(7.4) Election - Capital Contributions Received			79,065,880
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			1,100,000
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			54,792
Financing fees for tax ITA 20(1)(e) and (e.1)			1,681,277
Land Lease payment capitalized for accounting			89,423
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact			149,000
Other Post-Employment Benefits adjustment - current year capitalized portion with no Income Statement Impact			5,855,808
Total Deductions		calculated	734,201,372
Net Income for Tax Purposes		calculated	39,253,287
Charitable donations from Schedule 2	311		
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320		
Non-capital losses of preceding taxation years from Schedule 4	331	B4	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	B4	0
Limited partnership losses of preceding taxation years from Schedule 4	335		
TAXABLE INCOME		calculated	39,253,287



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

Non-Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Amount to be used in Bridge Year	B1	0
Loss Carry Forward Generated in Bridge Year (if any)	B1	0
Other Adjustments		
Balance available for use post Bridge Year	calculated	0
T4		
Net Capital Loss Carry Forward Deduction		Total
Actual Historical	H4	0
Amount to be used in Bridge Year		
Loss Carry Forward Generated in Bridge Year (if any)	B1	
Other Adjustments		
Balance available for use post Bridge Year	calculated	0
T4		

Income Tax/PILs Workform for 2020 Filers

Class	Class Description	Working Paper Reference	UCC Regulated Historical Year	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA (new accelerated CCA rule applied)	UCC End of Bridge Year	Working Paper Reference
1	Distribution System - post 1987	H8	\$ 1,008,853,279	1,887,242	441,381	2,328,623		\$ 1,011,181,902	\$ 1,164,312	\$ 1,010,017,591	4%	\$ 40,418,359	\$ 970,763,543	T8
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	6%	\$ -	\$ -	T8
2	Distribution System - pre 1988	H8	\$ 227,301,557	-	-	-		\$ 227,301,557	\$ -	\$ 227,301,557	6%	\$ 13,638,093	\$ 213,663,464	T8
8	General Office/Stores Equip	H8	\$ 26,326,829	1,984,010	1,461,339	3,445,349		\$ 29,772,178	\$ 1,722,675	\$ 28,049,504	20%	\$ 5,902,169	\$ 23,870,010	T8
10	Computer Hardware/ Vehicles	H8	\$ 9,340,262	1,734,592	3,383,220	5,117,812		\$ 14,458,074	\$ 2,558,906	\$ 11,899,168	30%	\$ 4,584,716	\$ 9,873,358	T8
10.1	Certain Automobiles	H8	\$ 204,000	-	-	-		\$ 204,000	\$ -	\$ 204,000	30%	\$ 61,200	\$ 142,800	T8
12	Computer Software	H8	\$ 34,588,312	19,783,496	16,645,287	36,428,783		\$ 71,017,095	\$ 18,214,392	\$ 52,802,704	100%	\$ 61,125,347	\$ 9,891,748	T8
13.1	Lease # 1	H8	\$ 5,241	-	-	-		\$ 5,241	\$ -	\$ 5,241	SL	\$ 5,242	\$ -	T8
13.2	Lease #2	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	-	\$ -	\$ -	T8
13.3	Lease # 3	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	-	\$ -	\$ -	T8
13.4	Lease # 4	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	-	\$ -	\$ -	T8
14	Franchise	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	-	\$ -	\$ -	T8
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	H8	\$ 27,928,235	300,000	0	300,000		\$ 28,228,235	\$ 150,000	\$ 28,078,235	8%	\$ 2,246,099	\$ 25,980,136	T8
42	Fibre Optic Cable	H8	\$ 10,206,455	-	-	-		\$ 10,206,455	\$ -	\$ 10,206,455	12%	\$ 1,224,775	\$ 8,981,680	T8
43.1	Certain Energy-Efficient Electrical Generating Equipment	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	30%	\$ -	\$ -	T8
43.2	Certain Clean Energy Generation Equipment	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	50%	\$ -	\$ -	T8
45	Computers & Systems Software acq'd post Mar 22/04	H8	\$ 4,110	-	-	-		\$ 4,110	\$ -	\$ 4,110	45%	\$ 1,850	\$ 2,261	T8
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8	\$ 9,752,501	-	-	-		\$ 9,752,501	\$ -	\$ 9,752,501	30%	\$ 2,925,750	\$ 6,826,751	T8
47	Distribution System - post February 2005	H8	\$ 2,335,987,193	158,932,194	186,458,079	345,390,273		\$ 2,680,987,466	\$ 172,695,137	\$ 2,508,292,330	8%	\$ 215,580,033	\$ 2,465,407,433	T8
50	Data Network Infrastructure Equipment - post Mar 2007	H8	\$ 14,857,555	3,042,752	7,604,055	10,646,807		\$ 25,504,362	\$ 5,323,404	\$ 20,180,959	55%	\$ 15,281,757	\$ 10,222,605	T8
52	Computer Hardware and system software	H8	\$ -	-	-	-		\$ -	\$ -	\$ -	100%	\$ -	\$ -	T8
95	CWIP	H8	\$ 391,045,182	-	-	-		\$ 391,045,182	\$ -	\$ 391,045,182	7%	\$ -	\$ 391,045,182	T8
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	H8	\$ 44,751,921	-	-	-		\$ 44,751,921	\$ -	\$ 44,751,921	7%	\$ 3,132,634	\$ 41,619,287	T8
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	H8	\$ 78,152,356	17,759,158	6,175,493	23,934,651		\$ 102,087,007	\$ 11,967,326	\$ 90,119,682	5%	\$ 4,814,759	\$ 97,272,248	T8
6	Fence	H8	\$ 2,140,386	200,000	0	200,000		\$ 2,340,386	\$ 100,000	\$ 2,240,386	10%	\$ 224,039	\$ 2,116,347	T8
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2. 2019 opening UCC balance agrees to 2018 UCC schedule prepared for 2018 tax return.



Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	H13	0		0			0	T13	0
Tax Reserves Not Deducted for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(i)	H13	0		0			0	T13	0
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0			0	T13	0
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0			0	T13	0
Debt & Share Issue Expenses ss. 20(1)(e)	H13	0		0			0	T13	0
Other tax reserves	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		0	0	0	B1	0	0	B1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0			0	T13	0
General reserve for bad debts	H13	0		0			0	T13	0
Accrued Employee Future Benefits:	H13	0		0			0	T13	0
- Medical and Life Insurance	H13	0		0			0	T13	0
- Short & Long-term Disability	H13	0		0			0	T13	0
- Accumulated Sick Leave	H13	0		0			0	T13	0
- Termination Cost	H13	99,139		99,139		99,139	0	T13	-99,139
- Other Post-Employment Benefits	H13	274,566,000		274,566,000	4,278,000		278,844,000	T13	4,278,000
Provision for Environmental Costs	H13	0		0			0	T13	0
Restructuring Costs	H13	0		0			0	T13	0
Accrued Contingent Litigation Costs	H13	0		0			0	T13	0
Accrued Self-Insurance Costs	H13	0		0			0	T13	0
Other Contingent Liabilities	H13	0		0			0	T13	0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0			0	T13	0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0			0	T13	0
Other	H13	0		0			0	T13	0
		0		0			0		0
		0		0			0		0
Total		274,665,139	0	274,665,139	B1	4,278,000	278,844,000	B1	4,178,861



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

PILs Tax Provision - Test Year

Regulatory Taxable Income

	Tax Rate	Small Business Rate	Taxes Payable	Effective Tax Rate	
		(If Applicable)			
Ontario (Max 11.5%)	11.5%	11.5%	\$ 3,682,216	11.5%	B
Federal (Max 15%)	15.0%	15.0%	\$ 4,802,890	15.0%	C
Combined effective tax rate (Max 26.5%)					

Total Income Taxes

Investment Tax Credits
Miscellaneous Tax Credits

Total Tax Credits

Corporate PILs/Income Tax Provision for Test Year

Corporate PILs/Income Tax Provision Gross Up ¹

Income Tax (grossed-up) before tax credits reclass to OM&A
Tax credits reclass to OM&A

Income Tax (grossed-up) after tax credits reclass to OM&A

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Wires Only

T1	\$	32,019,269	A	
		26.50%	D = B + C	
	\$	8,485,106	E = A * D	
	\$	1,478,000	F	
	\$	1,258,000	G	
	\$	2,736,000	H = F + G	
	\$	5,749,106	I = E - H	S. Summary
	\$	2,072,807	K = I/J-I	
	\$	7,821,913	L = K + I	S. Summary
	\$	1,875,113	M	S. Summary
	\$	9,697,026	N = L + M	S. Summary



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A.</u>	153,872,949
	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	263,682,705
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	334,453
Non-deductible meals and entertainment expense	121	227,915
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	283,172,000
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	1,125,064
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	20,214
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		143,271,025
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		1,100,000
Prior Year Investment Tax Credits received		2,736,000
Total Additions		695,669,376

Taxable Income - Test Year

	Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes	<u>A</u>	153,872,949
	T2 S1 line #	
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	T8 386,156,979
Terminal loss from Schedule 8	404	
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	T13 0
Reserves from financial statements - balance at beginning of year	414	T13 278,844,000
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	310,176
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		75,717
ITA 13(7.4) Election - Capital Contributions Received		143,271,025
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		1,100,000
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		54,792
Financing fees for tax ITA 20(1)(e) and (e.1)		1,453,417
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact		193,000
Other Post-Employment Benefits adjustment - current year capitalized portion with no Income Statement Impact		5,974,528
Land Lease payment capitalized for accounting		89,423
Total Deductions	calculated	817,523,057
NET INCOME FOR TAX PURPOSES	calculated	32,019,269
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	T4 0
Net-capital losses of preceding taxation years (Please show calculation)	332	T4 0
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME	calculated	32,019,269

T0



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Working Paper Reference	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	0		0
Amount to be used in Test Year and Price Cap Years	<u>T1</u>	0		0
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	calculated	0		0
Loss Carry Forward Generated in Test Year (if any)	<u>T1</u>	0		0
Other Adjustments				0
Balance available for use in Future Years	calculated	0		0

		Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction				
Actual/Estimated Bridge Year Carried Forward	<u>B4</u>	0		0
Amount to be used in Test Year and Price Cap Years				0
Number of years loss until next cost of service (i.e. years the loss is to be spread over)				
Amount to be used in Test Year	<u>T1</u>	0		0
Loss Carry Forward Generated in Test Year (if any)				0
Other Adjustments				0
Balance available for use in Future Years		0		0

Schedule 8 CCA - Test Year

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017.

T8 Schedule 8 CCA Test Year



Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
					Additions	Disposals			
Capital Gains Reserves ss.40(1)	B13	0		0			0		0
Tax Reserves Not Deductible for accounting purposes									
Reserve for doubtful accounts ss. 20(1)(l)	B13	0		0	0	0	0		0
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0			0		0
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0			0		0
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0			0		0
Other tax reserves	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		0	0	0	T1	0	0	T1	0
Financial Statement Reserves (not deductible for Tax Purposes)									
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0			0		0
General reserve for bad debts	B13	0		0			0		0
Accrued Employee Future Benefits:	B13	0		0			0		0
- Medical and Life Insurance	B13	0		0			0		0
- Short & Long-term Disability	B13	0		0			0		0
- Accumulated Sick Leave	B13	0		0			0		0
- Termination Cost	B13	0		0			0		0
- Other Post-Employment Benefits	B13	278,844,000		278,844,000	4,328,000		283,172,000	4,328,000	
Provision for Environmental Costs	B13	0		0			0		0
Restructuring Costs	B13	0		0			0		0
Accrued Contingent Litigation Costs	B13	0		0			0		0
Accrued Self-Insurance Costs	B13	0		0			0		0
Other Contingent Liabilities	B13	0		0			0		0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0			0		0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0			0		0
Other	B13	0		0			0		0
		0		0			0		0
		0		0			0		0
Total		278,844,000	0	278,844,000	T1	4,328,000	283,172,000	T1	4,328,000

Income Tax/PILs Workform for 2020 Filers

	T2 S1 line #	2019 Bridge Year Taxable Income	2020 Test Year Taxable Income	2021 Test Year Taxable Income	2022 Test Year Taxable Income	2023 Test Year Taxable Income	2024 Test Year Taxable Income
Net Income Before Taxes		164,525,122	153,872,949	161,412,491	168,111,775	178,221,287	186,662,775
Additions:							
Amortization of tangible assets	104	245,421,228	263,682,705	279,121,820	289,301,577	310,236,909	322,762,759
2-4 ADJUSTED ACCOUNTING DATA P489							
Non-deductible club dues and fees	120	334,453	334,453	334,453	334,453	334,453	334,453
Non-deductible meals and entertainment expense	121	227,915	227,915	227,915	227,915	227,915	227,915
Reserves from financial statements- balance at end of year	126	278,844,000	283,172,000	283,172,000	283,172,000	283,172,000	283,172,000
Financing fees deducted in books	216	1,173,682	1,125,064	1,125,064	1,125,064	1,125,064	1,125,064
Capital Contributions Received (ITA 12(1)(x))		79,065,880	143,271,025	143,271,025	143,271,025	143,271,025	143,271,025
Deferred Revenue (ITA 12(1)(a))		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Interest expensed on capital leases	290	26,379	20,214	20,214	20,214	20,214	20,214
Prior Year Investment Tax Credits received		2,736,000	2,736,000	2,736,000	2,736,000	2,736,000	2,736,000
Total Additions		608,929,537	695,669,376	711,108,491	721,288,248	742,223,580	754,749,430
Deductions:							
Gain on disposal of assets per financial statements	401	0	0	0	0	0	0
Capital cost allowance from Schedule 8	403	342,118,284	339,820,184	352,845,563	376,501,928	394,454,118	399,707,559
Reserves from financial statements - balance at beginning of year	414	274,665,139	278,844,000	278,844,000	278,844,000	278,844,000	278,844,000
Financing Fees for Tax ITA S.20(1)(e) and (e.1)		1,681,277	1,453,417	1,453,417	1,453,417	1,453,417	1,453,417
ARO Payments - Deductible for Tax when Paid		74,232	75,717	75,717	75,717	75,717	75,717
ITA 13(7.4) Election - Capital Contributions Received		79,065,880	143,271,025	143,271,025	143,271,025	143,271,025	143,271,025
Deferred Revenue - ITA 20(1)(m) reserve		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Land Lease payment capitalized for accounting		89,423	89,423	89,423	89,423	89,423	89,423
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact		149,000	193,000	193,000	193,000	193,000	193,000
Other Post-Employment Benefits adjustment - current year capitalized portion with no Income Statement Impact		5,855,808	5,974,528	5,974,528	5,974,528	5,974,528	5,974,528
Lease inducement Book Amortization credit to income		54,792	54,792	54,792	54,792	54,792	54,792
Capital lease payments	391	299,000	310,176	310,176	310,176	310,176	310,176
Total Deductions		705,152,835	771,186,262	784,211,641	807,868,006	825,820,196	831,073,637
NET INCOME FOR TAX PURPOSES		68,301,824	78,356,063	88,309,341	81,532,017	94,624,671	110,338,568
Charitable donations	311						
Taxable dividends received under section 112 or 113	320						
Non-capital losses of preceding taxation years from Schedule 7-1	331						
Net-capital losses of preceding taxation years (Please show calculation)	332						
Limited partnership losses of preceding taxation years from Schedule 4	335						
REGULATORY TAXABLE INCOME		68,301,824	78,356,063	88,309,341	81,532,017	94,624,671	110,338,568
Total Ontario income taxes before small business deduction	11.50%	7,854,710	9,010,947	10,155,574	9,376,182	10,881,837	12,688,935
Ontario Small Business Deduction		0	0	0	0	0	0
Total Ontario income taxes		7,854,710	9,010,947	10,155,574	9,376,182	10,881,837	12,688,935
Effective Ontario tax rate		11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Federal tax rate		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Combined tax rate		26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Total Income taxes		18,099,983	20,764,357	23,401,975	21,605,985	25,075,538	29,239,721
Investment Tax credits		-1,478,000	-1,478,000	-1,478,000	-1,478,000	-1,478,000	-1,478,000
Miscellaneous Tax credits		-1,258,000	-1,258,000	-1,258,000	-1,258,000	-1,258,000	-1,258,000
Total tax credits		-2,736,000	-2,736,000	-2,736,000	-2,736,000	-2,736,000	-2,736,000
Corporate PILs/Income Tax Provision for Test Year		15,363,983	18,028,357	20,665,975	18,869,985	22,339,538	26,503,721
Corporate PILs/Income Tax Provision Gross Up ¹	73.50%	5,539,395	6,500,020	7,450,998	6,803,464	8,054,391	9,555,763
Income Tax (grossed-up) before tax credits reclass to OM&A		20,903,379	24,528,376	28,116,973	25,673,448	30,393,929	36,059,484
Tax credits reclass to OM&A		1,875,113	1,875,113	1,875,113	1,875,113	1,875,113	1,875,113
Income Tax (grossed-up) after tax credits reclass to OM&A		22,778,492	26,403,489	29,992,086	27,548,561	32,269,042	37,934,597

Note: 1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2019

Class	Class Description	2019 Opening UCC Balance ²	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2019 CCA (existing CCA rule)	2019 Ending UCC Balance
1	Distribution System - post 1987	\$ 1,008,853,279	2,328,623		\$ 1,011,181,902	\$ 1,164,312	\$ 1,010,017,591	4%	\$ 40,400,704	\$ 970,781,198
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 227,301,557			\$ 227,301,557	\$ -	\$ 227,301,557	6%	\$ 13,638,093	\$ 213,663,464
8	General Office/Stores Equip	\$ 26,326,829	3,445,349		\$ 29,772,178	\$ 1,722,675	\$ 28,049,504	20%	\$ 5,609,901	\$ 24,162,277
10	Computer Hardware/ Vehicles	\$ 9,340,262	5,117,812		\$ 14,458,074	\$ 2,558,906	\$ 11,899,168	30%	\$ 3,569,750	\$ 10,888,324
10.1	Certain Automobiles	\$ 204,000			\$ 204,000	\$ -	\$ 204,000	30%	\$ 61,200	\$ 142,800
12	Computer Software	\$ 34,592,112	36,428,783		\$ 71,020,895	\$ 18,214,392	\$ 52,806,504	100%	\$ 52,806,504	\$ 18,214,392
13.1	Lease # 1	\$ 5,241			\$ 5,241	\$ -	\$ 5,241		\$ 5,242	\$ -
13.2	Lease # 2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 27,927,172	300,000		\$ 28,227,172	\$ 150,000	\$ 28,077,172	8%	\$ 2,246,174	\$ 25,980,998
42	Fibre Optic Cable	\$ 10,206,455			\$ 10,206,455	\$ -	\$ 10,206,455	12%	\$ 1,224,775	\$ 8,981,680
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 4,110			\$ 4,110	\$ -	\$ 4,110	45%	\$ 1,850	\$ 2,261
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 9,752,501			\$ 9,752,501	\$ -	\$ 9,752,501	30%	\$ 2,925,750	\$ 6,826,751
47	Distribution System - post February 2005	\$ 2,335,621,784	345,390,273		\$ 2,681,012,057	\$ 172,695,137	\$ 2,508,316,921	8%	\$ 200,665,354	\$ 2,480,346,703
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 14,859,017	10,646,807		\$ 25,505,824	\$ 5,323,404	\$ 20,182,421	55%	\$ 11,100,331	\$ 14,405,493
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 44,751,921			\$ 44,751,921	\$ -	\$ 44,751,921	7%	\$ 3,132,634	\$ 41,619,287
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 78,152,356	23,934,651		\$ 102,087,007	\$ 11,967,326	\$ 90,119,682	5%	\$ 4,505,984	\$ 97,581,023
6	Fence	\$ 2,140,386	200,000		\$ 2,340,386	\$ 100,000	\$ 2,240,386	10%	\$ 224,039	\$ 2,116,347
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,221,084,164	\$ 427,792,298	\$ -	\$ 4,648,876,462	\$ 213,896,149	\$ 4,434,980,313		\$ 342,118,284	\$ 4,306,758,179

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

2. 2019 opening UCC balance agrees to 2018 UCC schedule prepared for 2018 tax return based on rules prior to Bill C-97.



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2020

Class	Class Description	2020 Opening UCC Balance	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2020 CCA (existing CCA rule)	2020 Ending UCC Balance
1	Distribution System - post 1987	\$ 970,781,198	5,222,295		\$ 976,003,493	\$ 2,611,148	\$ 973,392,346	4%	\$ 38,935,694	\$ 937,067,799
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 213,663,464			\$ 213,663,464	\$ -	\$ 213,663,464	6%	\$ 12,819,808	\$ 200,843,656
8	General Office/Stores Equip	\$ 24,162,277	4,287,965		\$ 28,450,242	\$ 2,143,983	\$ 26,306,260	20%	\$ 5,261,252	\$ 23,188,990
10	Computer Hardware/ Vehicles	\$ 10,888,324	4,447,939		\$ 15,336,263	\$ 2,223,970	\$ 13,112,293	30%	\$ 3,933,688	\$ 11,402,575
10.1	Certain Automobiles	\$ 142,800			\$ 142,800	\$ -	\$ 142,800	30%	\$ 42,840	\$ 99,960
12	Computer Software (Note 1)	\$ 17,948,406	37,480,354		\$ 55,428,760	\$ 18,740,177	\$ 36,688,583	100%	\$ 36,688,583	\$ 18,740,177
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 25,980,998	700,000		\$ 26,680,998	\$ 350,000	\$ 26,330,998	8%	\$ 2,106,480	\$ 24,574,518
42	Fibre Optic Cable	\$ 8,981,680			\$ 8,981,680	\$ -	\$ 8,981,680	12%	\$ 1,077,802	\$ 7,903,879
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 2,261			\$ 2,261	\$ -	\$ 2,261	45%	\$ 1,017	\$ 1,243
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 6,826,751			\$ 6,826,751	\$ -	\$ 6,826,751	30%	\$ 2,048,025	\$ 4,778,725
47	Distribution System - post February 2005 (Note 1)	\$ 2,480,261,327	416,692,563		\$ 2,896,953,890	\$ 208,346,282	\$ 2,688,607,609	8%	\$ 215,088,609	\$ 2,681,865,282
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 14,405,493	18,874,283		\$ 33,279,776	\$ 9,437,142	\$ 23,842,634	55%	\$ 13,113,449	\$ 20,166,327
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 41,619,287			\$ 41,619,287	\$ -	\$ 41,619,287	7%	\$ 2,913,350	\$ 38,705,936
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 97,581,023	26,956,118		\$ 124,537,141	\$ 13,478,059	\$ 111,059,082	5%	\$ 5,552,954	\$ 118,984,187
6	Fence	\$ 2,116,347	500,000		\$ 2,616,347	\$ 250,000	\$ 2,366,347	10%	\$ 236,635	\$ 2,379,713
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
TOTAL		\$ 4,306,406,817	\$ 515,161,517	\$ -	\$ 4,821,568,334	\$ 257,580,759	\$ 4,563,987,575		\$ 339,820,184	\$ 4,481,748,149

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

Note 1: 2020 opening UCC for Class 12 and Class 47 are adjusted to exclude ERP disallowance per OEB's Decision and Order dated December 19, 2019.			
	Class 12	Class 47	
	Computer Software	Distribution System	
Opening UCC per 2019 Bridge Year Schedule 8	18,214,392	2,480,346,703	
Remove Opening UCC re. ERP disallowance per OEB's Decision and Order dated December 19, 2019	(265,986)	(85,376)	
Adjusted opening UCC	\$ 17,948,406	\$ 2,480,261,327	

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2021

Class	Class Description	2021 Opening UCC Balance	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2021 CCA (existing CCA rule)	2021 Ending UCC Balance
1	Distribution System - post 1987	\$ 937,067,799	9,119,103		\$ 946,186,902	\$ 4,559,552	\$ 941,627,351	4%	\$ 37,665,094	\$ 908,521,808
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 200,843,656			\$ 200,843,656	\$ -	\$ 200,843,656	6%	\$ 12,050,619	\$ 188,793,036
8	General Office/Stores Equip	\$ 23,188,990	5,809,277		\$ 28,998,267	\$ 2,904,639	\$ 26,093,629	20%	\$ 5,218,726	\$ 23,779,542
10	Computer Hardware/ Vehicles	\$ 11,402,575	7,746,017		\$ 19,148,592	\$ 3,873,009	\$ 15,275,583	30%	\$ 4,582,675	\$ 14,565,917
10.1	Certain Automobiles	\$ 99,960			\$ 99,960	\$ -	\$ 99,960	30%	\$ 29,988	\$ 69,972
12	Computer Software	\$ 18,740,177	33,744,924		\$ 52,485,101	\$ 16,872,462	\$ 35,612,639	100%	\$ 35,612,639	\$ 16,872,462
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 24,574,518	100,000		\$ 24,674,518	\$ 50,000	\$ 24,624,518	8%	\$ 1,969,961	\$ 22,704,557
42	Fibre Optic Cable	\$ 7,903,879			\$ 7,903,879	\$ -	\$ 7,903,879	12%	\$ 948,465	\$ 6,955,413
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,243			\$ 1,243	\$ -	\$ 1,243	45%	\$ 559	\$ 684
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 4,778,725			\$ 4,778,725	\$ -	\$ 4,778,725	30%	\$ 1,433,618	\$ 3,345,108
47	Distribution System - post February 2005	\$ 2,681,865,282	373,447,333		\$ 3,055,312,615	\$ 186,723,667	\$ 2,868,588,948	8%	\$ 229,487,116	\$ 2,825,825,499
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 20,166,327	13,823,628		\$ 33,989,955	\$ 6,911,814	\$ 27,078,141	55%	\$ 14,892,977	\$ 19,096,977
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 38,705,936			\$ 38,705,936	\$ -	\$ 38,705,936	7%	\$ 2,709,416	\$ 35,996,521
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 118,984,187	1,861,139		\$ 120,845,326	\$ 930,570	\$ 119,914,756	5%	\$ 5,995,738	\$ 114,849,588
6	Fence	\$ 2,379,713	200,000		\$ 2,579,713	\$ 100,000	\$ 2,479,713	10%	\$ 247,971	\$ 2,331,741
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,481,748,149	\$ 445,851,421	\$ -	\$ 4,927,599,570	\$ 222,925,711	\$ 4,704,673,860		\$ 352,845,563	\$ 4,574,754,007

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2022

Class	Class Description	2022 Opening UCC Balance	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2022 CCA (existing CCA rule)	2022 Ending UCC Balance
1	Distribution System - post 1987	\$ 908,521,808	36,820,578		\$ 945,342,386	\$ 18,410,289	\$ 926,932,097	4%	\$ 37,077,284	\$ 908,265,102
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 188,793,036			\$ 188,793,036	\$ -	\$ 188,793,036	6%	\$ 11,327,582	\$ 177,465,454
8	General Office/Stores Equip	\$ 23,779,542	15,474,277		\$ 39,253,819	\$ 7,737,139	\$ 31,516,680	20%	\$ 6,303,336	\$ 32,950,483
10	Computer Hardware/ Vehicles	\$ 14,565,917	7,381,026		\$ 21,946,943	\$ 3,690,513	\$ 18,256,430	30%	\$ 5,476,929	\$ 16,470,014
10.1	Certain Automobiles	\$ 69,972			\$ 69,972	\$ -	\$ 69,972	30%	\$ 20,992	\$ 48,980
12	Computer Software	\$ 16,872,462	58,055,446		\$ 74,927,908	\$ 29,027,723	\$ 45,900,185	100%	\$ 45,900,185	\$ 29,027,723
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease # 2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 22,704,557	5,000,000		\$ 27,704,557	\$ 2,500,000	\$ 25,204,557	8%	\$ 2,016,365	\$ 25,688,192
42	Fibre Optic Cable	\$ 6,955,413			\$ 6,955,413	\$ -	\$ 6,955,413	12%	\$ 834,650	\$ 6,120,764
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 684			\$ 684	\$ -	\$ 684	45%	\$ 308	\$ 376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 3,345,108			\$ 3,345,108	\$ -	\$ 3,345,108	30%	\$ 1,003,532	\$ 2,341,575
47	Distribution System - post February 2005	\$ 2,825,825,499	404,800,651		\$ 3,230,626,150	\$ 202,400,326	\$ 3,028,225,824	8%	\$ 242,258,066	\$ 2,988,368,084
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 19,096,977	18,675,272		\$ 37,772,249	\$ 9,337,636	\$ 28,434,613	55%	\$ 15,639,037	\$ 22,133,212
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 35,996,521			\$ 35,996,521	\$ -	\$ 35,996,521	7%	\$ 2,519,756	\$ 33,476,764
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 114,849,588	3,730,102		\$ 118,579,690	\$ 1,865,051	\$ 116,714,639	5%	\$ 5,835,732	\$ 112,743,958
6	Fence	\$ 2,331,741	1,100,000		\$ 3,431,741	\$ 550,000	\$ 2,881,741	10%	\$ 288,174	\$ 3,143,567
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,574,754,007	\$ 551,037,352	\$ -	\$ 5,125,791,359	\$ 275,518,676	\$ 4,850,272,683		\$ 376,501,928	\$ 4,749,289,432

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2023

Class	Class Description	2023 Opening UCC Balance	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2023 CCA (Existing CCA rule)	2023 Ending UCC Balance
1	Distribution System - post 1987	\$ 908,265,102	10,845,420		\$ 919,110,522	\$ 5,422,710.00	\$ 913,687,812	4%	\$ 36,547,512	\$ 882,563,010
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 177,465,454			\$ 177,465,454	\$ -	\$ 177,465,454	6%	\$ 10,647,927	\$ 166,817,527
8	General Office/Stores Equip	\$ 32,950,483	4,161,129		\$ 37,111,612	\$ 2,080,564.50	\$ 35,031,047	20%	\$ 7,006,209	\$ 30,105,402
10	Computer Hardware/ Vehicles	\$ 16,470,014	7,919,608		\$ 24,389,622	\$ 3,959,804.00	\$ 20,429,818	30%	\$ 6,128,945	\$ 18,260,676
10.1	Certain Automobiles	\$ 48,980			\$ 48,980	\$ -	\$ 48,980	30%	\$ 14,694	\$ 34,286
12	Computer Software	\$ 29,027,723	38,124,226		\$ 67,151,949	\$ 19,062,113.00	\$ 48,089,836	100%	\$ 48,089,836	\$ 19,062,113
13 1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 25,688,192	100,000		\$ 25,788,192	\$ 50,000.00	\$ 25,738,192	8%	\$ 2,059,055	\$ 23,729,137
42	Fibre Optic Cable	\$ 6,120,764			\$ 6,120,764	\$ -	\$ 6,120,764	12%	\$ 734,492	\$ 5,386,272
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 376			\$ 376	\$ -	\$ 376	45%	\$ 169	\$ 207
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 2,341,575			\$ 2,341,575	\$ -	\$ 2,341,575	30%	\$ 702,473	\$ 1,639,103
47	Distribution System - post February 2005	\$ 2,988,368,084	434,912,165		\$ 3,423,280,249	\$ 217,456,082.50	\$ 3,205,824,166	8%	\$ 256,465,933	\$ 3,166,814,316
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 22,133,212	17,108,584		\$ 39,241,796	\$ 8,554,292.00	\$ 30,687,504	55%	\$ 16,878,127	\$ 22,363,669
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 33,476,764			\$ 33,476,764	\$ -	\$ 33,476,764	7%	\$ 2,343,374	\$ 31,133,391
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 112,743,958	35,152,643		\$ 147,896,601	\$ 17,576,321.50	\$ 130,320,280	5%	\$ 6,516,014	\$ 141,380,587
6	Fence	\$ 3,143,567	100,000		\$ 3,243,567	\$ 50,000.00	\$ 3,193,567	10%	\$ 319,357	\$ 2,924,211
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,749,289,432	\$ 548,423,775	\$ -	\$ 5,297,713,207	\$ 274,211,888	\$ 5,023,501,319		\$ 394,454,118	\$ 4,903,259,088

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2024

Class	Class Description	2024 Opening UCC Balance	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2024 CCA (Existing CCA rule)	2024 Ending UCC Balance
1	Distribution System - post 1987	\$ 882,563,010	11,469,869		\$ 894,032,879	\$ 5,734,935	\$ 888,297,944	4%	\$ 35,531,918	\$ 858,500,961
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 166,817,527			\$ 166,817,527	\$ -	\$ 166,817,527	6%	\$ 10,009,052	\$ 156,808,475
8	General Office/Stores Equip	\$ 30,105,402	7,019,533		\$ 37,124,935	\$ 3,509,767	\$ 33,615,169	20%	\$ 6,723,034	\$ 30,401,901
10	Computer Hardware/ Vehicles	\$ 18,260,676	8,210,999		\$ 26,471,675	\$ 4,105,500	\$ 22,366,176	30%	\$ 6,709,853	\$ 19,761,823
10.1	Certain Automobiles	\$ 34,286			\$ 34,286	\$ -	\$ 34,286	30%	\$ 10,286	\$ 24,000
12	Computer Software	\$ 19,062,113	40,274,174		\$ 59,336,287	\$ 20,137,087	\$ 39,199,200	100%	\$ 39,199,200	\$ 20,137,087
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 23,729,137	100,000		\$ 23,829,137	\$ 50,000	\$ 23,779,137	8%	\$ 1,902,331	\$ 21,926,806
42	Fibre Optic Cable	\$ 5,386,272			\$ 5,386,272	\$ -	\$ 5,386,272	12%	\$ 646,353	\$ 4,739,919
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 207			\$ 207	\$ -	\$ 207	45%	\$ 93	\$ 114
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 1,639,103			\$ 1,639,103	\$ -	\$ 1,639,103	30%	\$ 491,731	\$ 1,147,372
47	Distribution System - post February 2005	\$ 3,166,814,316	449,435,916		\$ 3,616,250,232	\$ 224,717,958	\$ 3,391,532,274	8%	\$ 271,322,582	\$ 3,344,927,650
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 22,363,669	18,505,352		\$ 40,869,021	\$ 9,252,676	\$ 31,616,345	55%	\$ 17,388,990	\$ 23,480,031
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182			\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 31,133,391			\$ 31,133,391	\$ -	\$ 31,133,391	7%	\$ 2,179,337	\$ 28,954,054
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 141,380,587	9,054,008		\$ 150,434,595	\$ 4,527,004	\$ 145,907,591	5%	\$ 7,295,380	\$ 143,139,216
6	Fence	\$ 2,924,211	100,000		\$ 3,024,211	\$ 50,000	\$ 2,974,211	10%	\$ 297,421	\$ 2,726,789
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,903,259,088	\$ 544,169,851	\$ -	\$ 5,447,428,939	\$ 272,084,926	\$ 5,175,344,014		\$ 399,707,559	\$ 5,047,721,380

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

Income Tax/PILs Workform for 2020 Filers

	T2 S1 line #	2019 Bridge Year Taxable Income	2020 Test Year Taxable Income	2021 Test Year Taxable Income	2022 Test Year Taxable Income	2023 Test Year Taxable Income	2024 Test Year Taxable Income
Net Income Before Taxes		164,525,122	153,872,949	161,412,491	168,111,775	178,221,287	186,662,775
Additions:							
Amortization of tangible assets	104	245,421,228	263,682,705	279,121,820	289,301,577	310,236,909	322,762,759
2-4 ADJUSTED ACCOUNTING DATA P489							
Non-deductible club dues and fees	120	334,453	334,453	334,453	334,453	334,453	334,453
Non-deductible meals and entertainment expense	121	227,915	227,915	227,915	227,915	227,915	227,915
Reserves from financial statements- balance at end of year	126	278,844,000	283,172,000	283,172,000	283,172,000	283,172,000	283,172,000
Financing fees deducted in books	216	1,173,682	1,125,064	1,125,064	1,125,064	1,125,064	1,125,064
Capital Contributions Received (ITA 12(1)(x))		79,065,880	143,271,025	143,271,025	143,271,025	143,271,025	143,271,025
Deferred Revenue (ITA 12(1)(a))		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Interest expensed on capital leases	290	26,379	20,214	20,214	20,214	20,214	20,214
Prior Year Investment Tax Credits received		2,736,000	2,736,000	2,736,000	2,736,000	2,736,000	2,736,000
Total Additions		608,929,537	695,669,376	711,108,491	721,288,248	742,223,580	754,749,430
Deductions:							
Gain on disposal of assets per financial statements	401	0	0	0	0	0	0
Capital cost allowance from Schedule 8	403	371,166,821	386,156,979	382,749,998	424,191,047	415,025,375	404,429,207
Reserves from financial statements - balance at beginning of year	414	274,665,139	278,844,000	278,844,000	278,844,000	278,844,000	278,844,000
Financing Fees for Tax ITA S.20(1)(e) and (e.1)		1,681,277	1,453,417	1,453,417	1,453,417	1,453,417	1,453,417
ARO Payments - Deductible for Tax when Paid		74,232	75,717	75,717	75,717	75,717	75,717
ITA 13(7.4) Election - Capital Contributions Received		79,065,880	143,271,025	143,271,025	143,271,025	143,271,025	143,271,025
Deferred Revenue - ITA 20(1)(m) reserve		1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Land Lease payment capitalized for accounting		89,423	89,423	89,423	89,423	89,423	89,423
Other Post-Employment Benefits adjustment - change in balance with no Income Statement Impact		149,000	193,000	193,000	193,000	193,000	193,000
Other Post-Employment Benefits adjustment - current year capitalized portion with no Income Statement Impact		5,855,808	5,974,528	5,974,528	5,974,528	5,974,528	5,974,528
Lease inducement Book Amortization credit to income		54,792	54,792	54,792	54,792	54,792	54,792
Capital lease payments	391	299,000	310,176	310,176	310,176	310,176	310,176
Total Deductions		734,201,372	817,523,057	814,116,076	855,557,125	846,391,453	835,795,285
NET INCOME FOR TAX PURPOSES		39,253,287	32,019,268	58,404,906	33,842,898	74,053,414	105,616,920
Charitable donations	311						
Taxable dividends received under section 112 or 113	320						
Non-capital losses of preceding taxation years from Schedule 7-1	331						
Net-capital losses of preceding taxation years (Please show)	332						
Limited partnership losses of preceding taxation years from Schedule	335						
REGULATORY TAXABLE INCOME		39,253,287	32,019,268	58,404,906	33,842,898	74,053,414	105,616,920
Total Ontario income taxes before small business deduction	11.50%	4,514,128	3,682,216	6,716,564	3,891,933	8,516,143	12,145,946
Ontario Small Business Deduction		0	0	0	0	0	0
Total Ontario income taxes		4,514,128	3,682,216	6,716,564	3,891,933	8,516,143	12,145,946
Effective Ontario tax rate		11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Federal tax rate		15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Combined tax rate		26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Total Income taxes		10,402,121	8,485,106	15,477,300	8,968,368	19,624,155	27,988,484
Investment Tax credits		-1,478,000	-1,478,000	-1,478,000	-1,478,000	-1,478,000	-1,478,000
Miscellaneous Tax credits		-1,258,000	-1,258,000	-1,258,000	-1,258,000	-1,258,000	-1,258,000
Total tax credits		-2,736,000	-2,736,000	-2,736,000	-2,736,000	-2,736,000	-2,736,000
Corporate PILs/Income Tax Provision for Test Year		7,666,121	5,749,106	12,741,300	6,232,368	16,888,155	25,252,484
Corporate PILs/Income Tax Provision Gross Up ¹	73.50%	2,763,976	2,072,807	4,593,802	2,247,044	6,088,927	9,104,637
Income Tax (grossed-up) before tax credits reclass to OM&A		10,430,097	7,821,913	17,335,102	8,479,412	22,977,081	34,357,121
Tax credits reclass to OM&A		1,875,113	1,875,113	1,875,113	1,875,113	1,875,113	1,875,113
Income Tax (grossed-up) after tax credits reclass to OM&A		12,305,210	9,697,026	19,210,215	10,354,525	24,852,194	36,232,234

Note: 1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2019

Class	Class Description	2019 Opening UCC Balance ²	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2019 CCA (new accelerated CCA rule applied)	2019 Ending UCC Balance
1	Distribution System - post 1987	\$ 1,008,853,279	1,887,242	441,381	2,328,623		\$ 1,011,181,902	\$ 1,164,312	\$ 1,010,017,591	4%	\$ 40,418,359	\$ 970,763,543
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 227,301,557					\$ 227,301,557	\$ -	\$ 227,301,557	6%	\$ 13,638,093	\$ 213,663,464
8	General Office/Stores Equip	\$ 26,326,829	1,984,010	1,461,339	3,445,349		\$ 29,772,178	\$ 1,722,675	\$ 28,049,504	20%	\$ 5,902,169	\$ 23,870,010
10	Computer Hardware/ Vehicles	\$ 9,340,262	1,734,592	3,383,220	5,117,812		\$ 14,458,074	\$ 2,558,906	\$ 11,899,168	30%	\$ 4,584,716	\$ 9,873,358
10.1	Certain Automobiles	\$ 204,000					\$ 204,000	\$ -	\$ 204,000	30%	\$ 61,200	\$ 142,800
12	Computer Software	\$ 34,588,312	19,783,496	16,645,287	36,428,783		\$ 71,017,095	\$ 18,214,392	\$ 52,802,704	100%	\$ 61,125,347	\$ 9,891,748
13.1	Lease # 1	\$ 5,241					\$ 5,241	\$ -	\$ 5,241		\$ 5,242	\$ -
13.2	Lease #2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 27,926,235	300,000	0	300,000		\$ 28,226,235	\$ 150,000	\$ 28,076,235	8%	\$ 2,246,099	\$ 25,980,136
42	Fibre Optic Cable	\$ 10,206,455					\$ 10,206,455	\$ -	\$ 10,206,455	12%	\$ 1,224,775	\$ 8,981,680
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 4,110					\$ 4,110	\$ -	\$ 4,110	45%	\$ 1,850	\$ 2,261
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 9,752,501					\$ 9,752,501	\$ -	\$ 9,752,501	30%	\$ 2,925,750	\$ 6,826,751
47	Distribution System - post February 2005	\$ 2,335,597,193	158,932,194	186,458,079	345,390,273		\$ 2,680,987,466	\$ 172,695,137	\$ 2,508,292,330	8%	\$ 215,580,033	\$ 2,465,407,433
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 14,857,555	3,042,752	7,604,055	10,646,807		\$ 25,504,362	\$ 5,323,404	\$ 20,180,959	55%	\$ 15,281,757	\$ 10,222,605
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 44,751,921					\$ 44,751,921	\$ -	\$ 44,751,921	7%	\$ 3,132,634	\$ 41,619,287
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 78,152,356	17,759,158	6,175,493	23,934,651		\$ 102,087,007	\$ 11,967,326	\$ 90,119,682	5%	\$ 4,814,759	\$ 97,272,248
6	Fence	\$ 2,140,386	200,000	0	200,000		\$ 2,340,386	\$ 100,000	\$ 2,240,386	10%	\$ 224,039	\$ 2,116,347
		\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,221,053,374	\$ 205,623,444	\$ 222,168,854	\$ 427,792,298	\$ -	\$ 4,648,845,672	\$ 213,896,149	\$ 4,434,949,523		\$ 371,166,821	\$ 4,277,678,852

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

2. 2019 opening UCC balance agrees to 2018 UCC schedule prepared for 2018 tax return.



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2020

Class	Class Description	2020 Opening UCC Balance	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2020 CCA (new accelerated CCA rule applied)	2020 Ending UCC Balance
1	Distribution System - post 1987	\$ 970,763,543	95,923	5,126,372	5,222,295		\$ 975,985,838	\$ 2,611,148	\$ 973,374,691	4%	\$ 39,140,043	\$ 936,845,796
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 213,663,464					\$ 213,663,464	\$ -	\$ 213,663,464	6%	\$ 12,819,808	\$ 200,843,656
8	General Office/Stores Equip	\$ 23,870,010	257,889	4,030,076	4,287,965		\$ 28,157,975	\$ 2,143,983	\$ 26,013,992	20%	\$ 6,008,814	\$ 22,149,161
10	Computer Hardware/ Vehicles	\$ 9,873,358	0	4,447,939	4,447,939		\$ 14,321,297	\$ 2,223,970	\$ 12,097,327	30%	\$ 4,963,580	\$ 9,357,717
10.1	Certain Automobiles	\$ 142,800					\$ 142,800	\$ -	\$ 142,800	30%	\$ 42,840	\$ 99,960
12	Computer Software (Note 1)	\$ 9,891,748	4,093,784	33,386,570	37,480,354		\$ 47,372,102	\$ 18,740,177	\$ 28,631,925	100%	\$ 45,325,210	\$ 2,046,892
13.1	Lease # 1	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease # 2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 25,980,136	0	700,000	700,000		\$ 26,680,136	\$ 350,000	\$ 26,330,136	8%	\$ 2,162,411	\$ 24,517,725
42	Fibre Optic Cable	\$ 8,981,680					\$ 8,981,680	\$ -	\$ 8,981,680	12%	\$ 1,077,802	\$ 7,903,879
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 2,261					\$ 2,261	\$ -	\$ 2,261	45%	\$ 1,017	\$ 1,243
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 6,826,751					\$ 6,826,751	\$ -	\$ 6,826,751	30%	\$ 2,048,025	\$ 4,778,725
47	Distribution System - post February 2005 (Note 1)	\$ 2,465,322,057	68,633,304	348,059,259	416,692,563		\$ 2,882,014,620	\$ 208,346,282	\$ 2,673,668,339	8%	\$ 241,738,208	\$ 2,640,276,412
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 10,222,605	479,403	18,394,880	18,874,283		\$ 29,096,888	\$ 9,437,142	\$ 19,659,746	55%	\$ 20,930,044	\$ 8,166,843
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 41,619,287					\$ 41,619,287	\$ -	\$ 41,619,287	7%	\$ 2,913,350	\$ 38,705,936
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 97,272,248	3,722,560	23,233,558	26,956,118		\$ 124,228,366	\$ 13,478,059	\$ 110,750,307	5%	\$ 6,699,193	\$ 117,529,173
6	Fence	\$ 2,116,347	0	500,000	500,000		\$ 2,616,347	\$ 250,000	\$ 2,366,347	10%	\$ 286,635	\$ 2,329,713
		\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,277,593,476	77,282,863	437,878,654	515,161,517	\$ -	\$ 4,792,754,993	\$ 257,580,759	\$ 4,535,174,234		\$ 386,156,979	\$ 4,406,598,014

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

Note 1: 2020 opening UCC for Class 12 and Class 47 are adjusted to exclude ERP disallowance per OEB's Decision and Order dated December 19, 2019.

	Class 12 Computer Software	Class 47 Distribution System
Opening UCC per 2019 Bridge Year Schedule 8	9,891,748	2,465,407,433
Remove opening UCC re. ERP disallowance per OEB's Decision and Order dated December 19, 2019 (Note 2)	-	(85,376)
Adjusted opening UCC	\$ 9,891,748	\$ 2,465,322,057

Note 2: For Class 12, CCA is fully claimed at the end of 2019 using the new accelerated CCA rules; therefore, opening UCC adjustment is not required.



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2021

Class	Class Description	2021 Opening UCC Balance	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2021 CCA (new accelerated CCA rule applied)	2021 Ending UCC Balance
1	Distribution System - post 1987	\$ 936,845,796	19,040	9,100,063	9,119,103		\$ 945,964,899	\$ 4,559,552	\$ 941,405,347	4%	\$ 38,020,216	\$ 907,944,682
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 200,843,656					\$ 200,843,656	\$ -	\$ 200,843,656	6%	\$ 12,050,619	\$ 188,793,036
8	General Office/Stores Equip	\$ 22,149,161	41,125	5,768,152	5,809,277		\$ 27,958,438	\$ 2,904,639	\$ 25,053,799	20%	\$ 6,164,390	\$ 21,794,048
10	Computer Hardware/ Vehicles	\$ 9,357,717	0	7,746,017	7,746,017		\$ 17,103,734	\$ 3,873,009	\$ 13,230,725	30%	\$ 6,293,023	\$ 10,810,711
10.1	Certain Automobiles	\$ 99,960					\$ 99,960	\$ -	\$ 99,960	30%	\$ 29,988	\$ 69,972
12	Computer Software	\$ 2,046,892	19,615	33,725,309	33,744,924		\$ 35,791,816	\$ 16,872,462	\$ 18,919,354	100%	\$ 35,782,009	\$ 9,808
13.1	Lease # 1	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 24,517,725	0	100,000	100,000		\$ 24,617,725	\$ 50,000	\$ 24,567,725	8%	\$ 1,973,418	\$ 22,644,307
42	Fibre Optic Cable	\$ 7,903,879					\$ 7,903,879	\$ -	\$ 7,903,879	12%	\$ 948,465	\$ 6,955,413
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,243					\$ 1,243	\$ -	\$ 1,243	45%	\$ 559	\$ 684
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 4,778,725					\$ 4,778,725	\$ -	\$ 4,778,725	30%	\$ 1,433,618	\$ 3,345,108
47	Distribution System - post February 2005	\$ 2,640,276,412	10,717,590	362,729,743	373,447,333		\$ 3,013,723,745	\$ 186,723,667	\$ 2,827,000,079	8%	\$ 255,178,386	\$ 2,758,545,360
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 8,166,843	5,291	13,818,337	13,823,628		\$ 21,990,471	\$ 6,911,814	\$ 15,078,657	55%	\$ 15,893,347	\$ 6,097,124
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 38,705,936					\$ 38,705,936	\$ -	\$ 38,705,936	7%	\$ 2,709,416	\$ 35,996,521
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 117,529,173	129,433	1,731,706	1,861,139		\$ 119,390,312	\$ 930,570	\$ 118,459,743	5%	\$ 6,009,572	\$ 113,380,740
6	Fence	\$ 2,329,713	0	200,000	200,000		\$ 2,529,713	\$ 100,000	\$ 2,429,713	10%	\$ 262,971	\$ 2,266,741
		\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,406,598,014	\$ 10,932,094	\$ 434,919,327	\$ 445,851,421	\$ -	\$ 4,852,449,435	\$ 222,925,711	\$ 4,629,523,724		\$ 382,749,998	\$ 4,469,699,437

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2022

Class	Class Description	2022 Opening UCC Balance	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2022 CCA (new accelerated CCA rule applied)	2022 Ending UCC Balance
1	Distribution System - post 1987	\$ 907,944,682	6,750	36,813,828	36,820,578		\$ 944,765,260	\$ 18,410,289	\$ 926,354,971	4%	\$ 38,526,752	\$ 906,238,508
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 188,793,036					\$ 188,793,036	\$ -	\$ 188,793,036	6%	\$ 11,327,582	\$ 177,465,454
8	General Office/Stores Equip	\$ 21,794,048	24,694	15,449,583	15,474,277		\$ 37,268,325	\$ 7,737,139	\$ 29,531,186	20%	\$ 8,996,154	\$ 28,272,171
10	Computer Hardware/ Vehicles	\$ 10,810,711	0	7,381,026	7,381,026		\$ 18,191,737	\$ 3,690,513	\$ 14,501,224	30%	\$ 6,564,675	\$ 11,627,062
10.1	Certain Automobiles	\$ 69,972					\$ 69,972	\$ -	\$ 69,972	30%	\$ 20,992	\$ 48,980
12	Computer Software	\$ 9,808	7,513	58,047,933	58,055,446		\$ 58,065,254	\$ 29,027,723	\$ 29,037,531	100%	\$ 58,061,497	\$ 3,757
13.1	Lease # 1	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 22,644,307	0	5,000,000	5,000,000		\$ 27,644,307	\$ 2,500,000	\$ 25,144,307	8%	\$ 2,411,545	\$ 25,232,763
42	Fibre Optic Cable	\$ 6,955,413					\$ 6,955,413	\$ -	\$ 6,955,413	12%	\$ 834,650	\$ 6,120,764
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 684					\$ 684	\$ -	\$ 684	45%	\$ 308	\$ 376
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 3,345,108					\$ 3,345,108	\$ -	\$ 3,345,108	30%	\$ 1,003,532	\$ 2,341,575
47	Distribution System - post February 2005	\$ 2,758,545,360	5,398,606	399,402,045	404,800,651		\$ 3,163,346,011	\$ 202,400,326	\$ 2,960,945,685	8%	\$ 268,827,818	\$ 2,894,518,192
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 6,097,124	7,775	18,667,497	18,675,272		\$ 24,772,396	\$ 9,337,636	\$ 15,434,760	55%	\$ 18,756,242	\$ 6,016,155
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 35,996,521					\$ 35,996,521	\$ -	\$ 35,996,521	7%	\$ 2,519,756	\$ 33,476,764
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 113,380,740	18,490	3,711,612	3,730,102		\$ 117,110,842	\$ 1,865,051	\$ 115,245,791	5%	\$ 5,947,870	\$ 111,162,971
6	Fence	\$ 2,266,741	0	1,100,000	1,100,000		\$ 3,366,741	\$ 550,000	\$ 2,816,741	10%	\$ 391,674	\$ 2,975,067
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
TOTAL		\$ 4,469,699,437	\$ 5,463,828	\$ 545,573,524	\$ 551,037,352	\$ -	\$ 5,020,736,789	\$ 275,518,676	\$ 4,745,218,113		\$ 424,191,047	\$ 4,596,545,743

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2023

Class	Class Description	2023 Opening UCC Balance	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2023 CCA (new accelerated CCA rule applied)	2023 Ending UCC Balance
1	Distribution System - post 1987	\$ 906,238,508	1,508	10,843,912	10,845,420		\$ 917,083,928	\$ 5,422,710	\$ 911,661,218	4%	\$ 36,900,205	\$ 880,183,723
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 177,465,454					\$ 177,465,454	\$ -	\$ 177,465,454	20%	\$ 10,647,927	\$ 166,817,527
8	General Office/Stores Equip	\$ 28,272,171	4,356	4,156,773	4,161,129		\$ 32,433,300	\$ 2,080,565	\$ 30,352,735	30%	\$ 6,901,902	\$ 25,531,398
10	Computer Hardware/ Vehicles	\$ 11,627,062	0	7,919,608	7,919,608		\$ 19,546,670	\$ 3,959,804	\$ 15,586,866	30%	\$ 7,051,942	\$ 12,494,728
10.1	Certain Automobiles	\$ 48,980					\$ 48,980	\$ -	\$ 48,980	30%	\$ 14,694	\$ 34,286
12	Computer Software	\$ 3,757	3,422	38,120,804	38,124,226		\$ 38,127,983	\$ 19,062,113	\$ 19,065,870	100%	\$ 38,126,272	\$ 1,711
13.1	Lease # 1	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 25,232,763	0	100,000	100,000		\$ 25,332,763	\$ 50,000	\$ 25,282,763	8%	\$ 2,030,621	\$ 23,302,142
42	Fibre Optic Cable	\$ 6,120,764					\$ 6,120,764	\$ -	\$ 6,120,764	12%	\$ 734,492	\$ 5,386,272
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 376					\$ 376	\$ -	\$ 376	45%	\$ 169	\$ 207
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 2,341,575					\$ 2,341,575	\$ -	\$ 2,341,575	30%	\$ 702,473	\$ 1,639,103
47	Distribution System - post February 2005	\$ 2,894,518,192	1,371,044	433,541,121	434,912,165		\$ 3,329,430,357	\$ 217,456,083	\$ 3,111,974,275	8%	\$ 283,641,232	\$ 3,045,789,126
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 6,016,155	904	17,107,680	17,108,584		\$ 23,124,739	\$ 8,554,292	\$ 14,570,447	55%	\$ 17,422,970	\$ 5,701,769
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 33,476,764					\$ 33,476,764	\$ -	\$ 33,476,764	7%	\$ 2,343,374	\$ 31,133,391
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 111,162,971	0	35,152,643	35,152,643		\$ 146,315,614	\$ 17,576,322	\$ 128,739,293	5%	\$ 8,194,597	\$ 138,121,018
6	Fence	\$ 2,975,067	0	100,000	100,000		\$ 3,075,067	\$ 50,000	\$ 3,025,067	10%	\$ 312,507	\$ 2,762,561
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,596,545,743	\$ 1,381,234	\$ 547,042,541	\$ 548,423,775	\$ -	\$ 5,144,969,518	\$ 274,211,888	\$ 4,870,757,630		\$ 415,025,375	\$ 4,729,944,143

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017



Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - 2024

Class	Class Description	2024 Opening UCC Balance	Additions (acquired before November 21, 2018)	Additions (acquired after November 20, 2018)	Total Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	2024 CCA (new accelerated CCA rule applied)	2024 Ending UCC Balance
1	Distribution System - post 1987	\$ 880,183,723	380	11,469,489	11,469,869		\$ 891,653,592	\$ 5,734,935	\$ 885,918,658	4%	\$ 35,666,136	\$ 855,987,456
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -					\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 166,817,527					\$ 166,817,527	\$ -	\$ 166,817,527	6%	\$ 10,009,052	\$ 156,808,475
8	General Office/Stores Equip	\$ 25,531,398	1,491	7,018,042	7,019,533		\$ 32,550,931	\$ 3,509,767	\$ 29,041,165	20%	\$ 6,510,037	\$ 26,040,894
10	Computer Hardware/ Vehicles	\$ 12,494,728	0	8,210,999	8,210,999		\$ 20,705,727	\$ 4,105,500	\$ 16,600,227	30%	\$ 6,211,718	\$ 14,494,009
10.1	Certain Automobiles	\$ 34,286					\$ 34,286	\$ -	\$ 34,286	30%	\$ 10,286	\$ 24,000
12	Computer Software	\$ 1,711	1,546	40,272,628	40,274,174		\$ 40,275,885	\$ 20,137,087	\$ 20,138,798	100%	\$ 40,275,112	\$ 773
13.1	Lease # 1	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -					\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 23,302,142	0	100,000	100,000		\$ 23,402,142	\$ 50,000	\$ 23,352,142	8%	\$ 1,872,171	\$ 21,529,970
42	Fibre Optic Cable	\$ 5,386,272					\$ 5,386,272	\$ -	\$ 5,386,272	12%	\$ 646,353	\$ 4,739,919
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -					\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -					\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 207					\$ 207	\$ -	\$ 207	45%	\$ 93	\$ 114
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ 1,639,103					\$ 1,639,103	\$ -	\$ 1,639,103	30%	\$ 491,731	\$ 1,147,372
47	Distribution System - post February 2005	\$ 3,045,789,126	490,863	448,945,053	449,435,916		\$ 3,495,225,042	\$ 224,717,958	\$ 3,270,507,084	8%	\$ 279,598,369	\$ 3,215,626,673
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 5,701,769	405	18,504,947	18,505,352		\$ 24,207,121	\$ 9,252,676	\$ 14,954,445	55%	\$ 13,313,805	\$ 10,893,316
52	Computer Hardware and system software	\$ -					\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ 391,045,182					\$ 391,045,182	\$ -	\$ 391,045,182	0%	\$ -	\$ 391,045,182
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017) ¹	\$ 31,133,391					\$ 31,133,391	\$ -	\$ 31,133,391	7%	\$ 2,179,337	\$ 28,954,054
14.1	Eligible Capital Property (acq'd post Jan 1, 2017) ¹	\$ 138,121,018	0	9,054,008	9,054,008		\$ 147,175,026	\$ 4,527,004	\$ 142,648,022	5%	\$ 7,358,751	\$ 139,816,274
6	Fence	\$ 2,762,561	0	100,000	100,000		\$ 2,862,561	\$ 50,000	\$ 2,812,561	10%	\$ 286,256	\$ 2,576,304
		\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
0	0	\$ -					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 4,729,944,143	\$ 494,685	\$ 543,675,166	\$ 544,169,851	\$ -	\$ 5,274,113,994	\$ 272,084,926	\$ 5,002,029,068		\$ 404,429,207	\$ 4,869,684,786

1. New CCA class 14.1 effective January 1, 2017. The class includes property that was eligible capital property immediately before January 1, 2017. For tax years that end prior to 2027, transitional rules apply to class 14.1 that were acquired before January 1, 2017

Appendix 2-H Other Operating Revenue

USoA #	USoA Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Bridge Year	Test Year
		2015	2016	2017	2018	2019	2020
	<i>Reporting Basis</i>	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
4235	Specific Service Charges	\$6,786,826	\$9,497,848	\$7,186,822	\$5,966,102	\$5,107,243	\$3,689,939
4225	Late Payment Charges	\$4,126,310	\$4,540,398	\$3,696,196	\$3,323,433	\$3,732,947	\$3,751,641
4082	Retailers' Fixed charge	\$5,320	\$5,280	\$5,520	\$5,280	\$10,840	\$11,057
4082	Retailers' Variable Charge	\$257,269	\$225,343	\$178,662	\$146,005	\$342,772	\$331,336
4082	Distributor Consolidated Billing (DCB) Charges	\$143,718	\$125,603	\$106,118	\$87,079	\$198,415	\$191,897
4082	Retail Consolidated Billing (RCB) Credit	-\$9,072	-\$8,351	-\$635	\$0	\$0	\$0
4084	Retailer Service Transaction Request	\$13,764	\$12,656	\$10,350	\$8,302	\$18,563	\$17,985
4084	Retailer Service Transaction Processing	\$6,344	\$5,722	\$4,485	\$3,190	\$8,542	\$8,325
4090/4086	SSS Admin Charge	\$2,196,126	\$2,317,539	\$2,269,960	\$2,313,558	\$2,389,560	\$2,407,409
4210	Parking Rental	\$3,790	\$1,200	\$1,200	\$4,408	\$0	\$0
4210	Property Rental	\$41,516	\$46,854	\$53,414	\$47,228	\$0	\$0
4215	TTC Rectification	\$253,250	\$303,900	\$303,900	\$303,900	\$303,900	\$303,900
4215	Settlement Discounts Taken	\$404,384	\$381,359	\$523,847	\$340,755	\$389,382	\$389,382
4215	Stale Dated Cheques	\$453,706	\$417,078	\$736,416	\$462,171	\$533,368	\$533,368
4220	Street Lighting	\$7,055,723	\$8,200,259	\$9,229,601	\$8,035,739	\$8,536,375	\$7,727,694
4325	Merchandise and Jobbing Revenue	\$23,108,588	\$32,769,384	\$45,929,144	\$47,400,242	\$36,014,502	\$37,772,290
4330	Merchandise and Jobbing Costs	-\$14,047,565	-\$19,805,704	-\$29,913,621	-\$27,406,949	-\$15,651,688	-\$15,991,089
4335	Gain/Loss on disposals	\$211,338	\$0	\$0	\$0	\$0	\$0
4375	Shared Services Recovery ¹	\$2,927,027	\$3,212,613	\$4,829,010	\$5,670,327	\$5,494,615	\$5,507,706
4355	Gain on Disposition of Utility and Other Property	\$4,062,681	\$2,132,160	\$515,158	\$576,205	\$1,630,000	\$1,000,000
4398	Foreign Exchange Gain/(Loss)	-\$1,500,430	\$162,383	\$54,784	-\$128,336	\$0	\$0
4405	Investment Interest Income	\$1,298,537	\$186,388	\$9	\$0	\$120,000	\$120,000
	Specific Service Charges	\$6,786,826	\$9,497,848	\$7,186,822	\$5,966,102	\$5,107,243	\$3,689,939
	Late Payment Charges	\$4,126,310	\$4,540,398	\$3,696,196	\$3,323,433	\$3,732,947	\$3,751,641
	Other Operating Revenues	\$10,825,837	\$12,034,443	\$13,422,839	\$11,757,613	\$12,731,715	\$11,922,353
	Other Income or Deductions	\$16,060,177	\$18,657,224	\$21,414,483	\$26,111,488	\$27,607,430	\$28,408,907
	Total	\$37,799,149	\$44,729,912	\$45,720,340	\$47,158,636	\$49,179,335	\$47,772,840

Description

Specific Service Charges:

Late Payment Charges:

Other Distribution Revenues:

Other Income and Expenses:

Account(s)

4235

4225

4080, 4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245

4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4375,

4380, 4385, 4390, 4395, 4398, 4405, 4415

Appendix 2-H Other Operating Revenue

Account Breakdown Details

Account 4235 -Specific Service Charges

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Account Set Up Charge	\$3,163,196	\$3,315,852	\$3,132,490	\$2,686,465	\$3,010,922	\$3,027,508
NSF Collection Charges	\$59,445	\$111,704	\$106,825	\$116,209	\$107,980	\$108,541
Collection Service Charges	\$2,986,342	\$5,165,058	\$3,130,010	\$2,495,315	\$1,437,643	\$0
Connection-Reconnection Charge	\$554,565	\$873,835	\$644,708	\$516,900	\$550,698	\$553,890
Easement Letter	\$24,978	\$29,773	\$39,955	\$37,168	\$0	\$0
Misc Revenue	-\$1,700	\$1,625	\$132,834	\$114,046	\$0	\$0
Total	\$6,786,826	\$9,497,848	\$7,186,822	\$5,966,102	\$5,107,243	\$3,689,939

Account 4325 -Merchandise and Jobbing Revenue

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Inventory Sales	\$88,900	\$1,722,500	\$5,447,129	\$2,899,790	\$2,200,000	\$2,200,000
Isolation	\$779,822	\$1,110,436	\$3,245,726	\$3,559,037	\$3,205,922	\$3,184,384
Customer and Temp Services	\$4,433,778	\$5,325,404	\$4,771,188	\$6,251,865	\$4,465,678	\$4,681,016
MicroFIT	\$93,500	\$71,060	\$157,066	\$69,000	\$50,000	\$62,500
Scrap Sales	\$2,351,600	\$3,264,400	\$3,198,906	\$2,955,541	\$2,988,600	\$3,048,400
Accident Claims	\$2,422,022	\$1,683,500	\$3,281,539	\$3,648,653	\$2,502,500	\$2,562,600
Pole & Duct Rental	\$11,145,300	\$18,051,800	\$23,106,399	\$26,147,228	\$19,236,165	\$20,663,692
Streetlighting ¹	\$520,678	\$459,415	\$332,279	\$377,304	\$669,103	\$669,103
Other ²	\$1,272,988	\$1,080,869	\$2,388,913	\$1,491,825	\$696,534	\$700,595
Total	\$23,108,588	\$32,769,384	\$45,929,144	\$47,400,242	\$36,014,502	\$37,772,290

Account 4330 -Merchandise and Jobbing Costs

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Inventory Sales	-\$110,700	-\$1,661,500	-\$5,240,465	-\$2,954,604	-\$2,000,000	-\$2,000,000
Isolation	-\$663,612	-\$915,208	-\$3,681,121	-\$4,968,289	-\$3,672,322	-\$3,654,584
Customer and Temp Services	-\$3,638,181	-\$4,372,001	-\$3,751,142	-\$4,683,780	-\$4,051,478	-\$4,260,816
MicroFIT	-\$47,007	-\$78,191	-\$25,354	-\$3,061	-\$50,000	-\$62,500
Scrap Sales	-\$1,131,000	-\$863,200	-\$1,048,740	-\$1,557,885	-\$1,300,500	-\$1,326,500
Accident Claims	-\$2,267,530	-\$2,321,000	-\$3,026,630	-\$761,183	-\$265,600	-\$320,800
Pole & Duct Rental	-\$4,771,400	-\$8,416,600	-\$10,670,064	-\$11,047,712	-\$3,502,950	-\$3,553,027
Streetlighting ¹	-\$476,270	-\$380,939	-\$302,663	-\$336,850	-\$569,180	-\$569,180
Other ²	-\$941,865	-\$797,065	-\$2,167,442	-\$1,093,585	-\$239,658	-\$243,681
Total	-\$14,047,565	-\$19,805,704	-\$29,913,621	-\$27,406,949	-\$15,651,688	-\$15,991,088

Account 4405 - Investment Interest Income

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Bridge Year	Test Year
	2015	2016	2017	2018	2019	2020
Reporting Basis	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS	MIFRS
Investment Interest Income	\$1,298,537	\$0	\$9	\$0	\$120,000	\$120,000
Regulated Assets Charges-Revenue	\$0	\$186,388	\$0	\$0	\$0	\$0
Total	\$1,298,537	\$186,388	\$9	\$0	\$120,000	\$120,000

Notes

- The amounts reported as shared services recovery in account 4375 do not include the cost recovery associated with fleet, occupancy and IT services provided by THESL to THESL, THESU and THC presented as part of Appendix 2N. The recovery of these costs is included in the OM&A evidence as part of the Allocation and Recoveries program for an average annual value of \$1.1M for the period 2015-2020.
Streetlighting recoveries and costs related to emergency response, engineering and planning included in Appendix 2N are shown under the merchandising and jobbing section (4325 & 4330).
- The "Other" category is composed of IT services related to Hydro One Telecom and other various adhoc services.

2020 Foregone Revenue		Residential	GS <50 kW	GS - 50 to 999 kW	GS - 1000 to 4999 kW	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential	TOTAL
Rates										
Proposed 2020 Distribution Rates										
Service Charge	\$ per 30 days	38.35	36.98	49.14	926.07	4,099.41	-	6.06	31.47	
Connection Charge	per connection or device per 30 days	-	-	-	-	-	1.56	0.63	-	
Distribution Volumetric Charge	\$/kWh or \$/kVA per 30 days		0.03421	7.8927	6.5223	7.0669	34.7977	0.07619		
Current (2019 OEB-Approved)										
Service Charge	\$ per 30 days	37.48	35.80	51.50	983.72	4,342.23	-	7.14	30.58	
Connection Charge	per connection or device per 30 days	-	-	-	-	-	1.61	0.74	-	
Distribution Volumetric Charge	\$/kWh or \$/kVA per 30 days	0.00553	0.03312	8.1052	6.3766	6.8407	35.7759	0.08971	0.00846	
Variance 2020 Proposed vs Current										
Service Charge	\$ per 30 days	0.87	1.18	- 2.36	- 57.65	- 242.82	-	- 1.08	0.89	
Connection Charge	per connection per 30 days	-	-	-	-	-	- 0.05	- 0.11	-	
Distribution Volumetric Charge	\$/kWh or \$/kVA per 30 days	- 0.00553	0.00109	- 0.21250	0.14570	0.22620	- 0.97820	- 0.01352	- 0.00846	
Load Forecast										
Jan-20	31	433,649,534	207,871,827	2,145,422	869,401	388,746	27,173	3,437,833	26,451,559	
Feb-20	29	402,171,361	192,271,626	1,948,853	783,455	349,304	27,177	3,216,038	24,635,721	
Customer Forecast										
Jan-20	Customers	614,461	71,544	10,430	430	38	1	825	83,692	
Feb-20	Customers	614,592	71,555	10,427	430	38	1	825	84,170	
Jan-20	Devices/Connections						165,166	12,180		
Feb-20	Devices/Connections						165,187	12,180		
Foregone Revenue										
Service Charge		\$1,069,272.31	\$168,856.39	-\$49,222.76	-\$49,579.00	-\$18,454.32		-\$1,782.00	\$149,383.00	\$1,268,473.62
Connection Charge							-\$16,517.62	2,679.60		-\$19,197.22
Distribution Volumetric		-\$4,622,089.55	\$436,156.36	-\$871,425.80	\$241,238.53	\$167,244.30	-\$53,165.04	-\$89,960.34	-\$432,198.39	-\$5,224,199.92
Total		-\$3,552,817.24	\$605,012.75	-\$920,648.56	\$191,659.53	\$148,789.98	-\$69,682.65	-\$94,421.94	-\$282,815.39	-\$3,974,923.51

2020 Deferral/Variance Account Workform

		2012										2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit / (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments 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(1) during 2012	Closing Interest Amounts as of Dec-31-12	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					\$0	\$0				\$0	\$0				\$0
Smart Metering Entity Charge Variance Account	1551															\$0	\$0				\$0
RSVA - Wholesale Market Service Charge ⁹	1580					\$0					\$0	\$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	\$0				\$0
RSVA - Retail Transmission Connection Charge	1586					\$0					\$0	\$0				\$0	\$0				\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588					\$0					\$0	\$0				\$0	\$0				\$0
RSVA - Global Adjustment ¹²	1589					\$0					\$0	\$0				\$0	\$0				\$0
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	1596					\$0					\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595					\$0					\$0	\$0				\$0	\$0				\$0
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					\$0					\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595					\$0					\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595					\$0					\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595					\$0					\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ⁷	1595					\$0					\$0	\$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	\$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	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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.

2020 Deferrl/Variance Accoun

		2014										2015									
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	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	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	\$0	\$1,680,006			\$1,680,006	\$0	\$48,585			\$48,585	\$1,680,006	\$447,453			\$2,127,459	\$48,585	\$22,355			\$70,940
Smart Metering Entity Charge Variance Account	1551	\$0	\$230,907			\$230,907	\$0	\$10,096			\$10,096	\$230,907	-\$103,295			\$127,611	\$10,096	\$2,861			\$12,957
RSVA - Wholesale Market Service Charge ⁹	1580	\$0	-\$104,177,755			-\$104,177,755	\$0	-\$4,243,265			-\$4,243,265	-\$104,177,755	-\$53,058,389			-\$157,236,144	-\$4,243,265	-\$1,397,797			-\$5,641,062
Variance WMS – Sub-account CBR Class A ⁹	1580												\$554,306			\$554,306	\$0	\$1,757			\$1,757
Variance WMS – Sub-account CBR Class B ⁹	1580												\$5,967,910			\$5,967,910	\$0	\$19,743			\$19,743
RSVA - Retail Transmission Network Charge	1584	\$0	\$60,297,064			\$60,297,064	\$0	\$1,969,184			\$1,969,184	\$60,297,064	\$6,453,241			\$66,750,305	\$1,969,184	\$753,147			\$2,722,331
RSVA - Retail Transmission Connection Charge	1586	\$0	\$28,085,714			\$28,085,714	\$0	\$981,663			\$981,663	\$28,085,714	\$7,451,237			\$35,536,950	\$981,663	\$375,400			\$1,357,063
RSVA - Power (excluding Global Adjustment) ¹²	1588	\$0	-\$18,770,687			-\$18,770,687	\$0	\$0			\$0	-\$18,770,687	-\$3,662,931			-\$22,433,618	\$0	-\$261,729			-\$261,729
RSVA - Global Adjustment ¹²	1589	\$0	\$85,657,811			\$85,657,811	\$0	\$2,633,307			\$2,633,307	\$85,657,811	\$8,710,805			\$94,368,616	\$2,633,307	\$1,177,873			\$3,811,180
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	-\$363,600			-\$363,600	\$0	-\$318,137			-\$318,137	-\$363,600	\$0			-\$363,600	-\$318,137	-\$48,826			-\$366,963
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	-\$2,483,823			-\$2,483,823	\$0	\$1,563,823			\$1,563,823	-\$2,483,823	\$0			-\$2,483,823	\$1,563,823	\$17,095			\$1,580,918
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1596	\$0	\$109,729			\$109,729	\$0	-\$261,355			-\$261,355	\$109,729	\$0			\$109,729	-\$261,355	\$1,308			-\$260,047
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	\$95,890			\$95,890	\$0	-\$55,626			-\$55,626	\$95,890				\$95,890	-\$55,626	\$1,139			-\$54,487
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0	\$0	\$0			\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2018) ⁷	1595						\$0				\$0	\$0				\$0	\$0				\$0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																					
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$0	\$50,361,255	\$0	\$0	\$50,361,255	\$0	\$2,328,275	\$0	\$0	\$2,328,275	\$50,361,255	-\$27,239,665	\$0	\$0	\$23,121,590	\$2,328,275	\$664,326	\$0	\$0	\$2,992,600
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$0	-\$35,296,556	\$0	\$0	-\$35,296,556	\$0	-\$305,032	\$0	\$0	-\$305,032	-\$35,296,556	-\$35,950,470	\$0	\$0	-\$71,247,026	-\$305,032	-\$513,547	\$0	\$0	-\$818,579
RSVA - Global Adjustment 12	1589	\$0	\$85,657,811	\$0	\$0	\$85,657,811	\$0	\$2,633,307	\$0	\$0	\$2,633,307	\$85,657,811	\$8,710,805	\$0	\$0	\$94,368,616	\$2,633,307	\$1,177,873	\$0	\$0	\$3,811,180

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

2020 Deferrl/Variance Accoun

		2016										2017									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17
Group 1 Accounts																					
LV Variance Account	1550	\$2,127,459	\$312,025	\$1,192,584		\$1,246,899	\$70,940	\$15,001	\$64,774		\$21,166	\$1,246,899	\$394,328	\$934,874		\$706,353	\$21,166	\$6,808	\$19,906		\$8,068
Smart Metering Entity Charge Variance Account	1551	\$127,611	-\$379,776	\$435,919		-\$688,084	\$12,957	\$14,090	\$16,147		\$10,900	-\$688,084	-\$113,182	-\$308,308		-\$492,958	\$10,900	-\$15,080	-\$7,181		\$3,001
RSVA - Wholesale Market Service Charge ⁹	1580	-\$157,236,144	-\$26,035,861			-\$183,272,005	-\$5,641,062	-\$1,776,861			-\$7,417,923	-\$183,272,005	-\$25,199,715	-\$157,236,144		-\$51,235,576	-\$7,417,923	-\$555,630	-\$7,370,570		-\$602,984
Variance WMS – Sub-account CBR Class A ⁹	1580	\$554,306		\$554,306		\$0	\$1,757		\$1,757		\$0	\$0				\$0	\$0				\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	\$5,967,910	\$1,535,334			\$7,503,244	\$19,743	\$14,282	\$19,743		\$14,282	\$7,503,244	\$524,231	\$5,967,910		\$2,059,564	\$14,282	\$20,888	\$85,385		-\$50,215
RSVA - Retail Transmission Network Charge	1584	\$66,750,305	-\$16,414,401			\$50,335,904	\$2,722,331	\$664,278			\$3,386,608	\$50,335,904	\$8,096,178	\$66,750,305		-\$8,318,223	\$3,386,608	-\$83,173	\$3,456,545		-\$153,109
RSVA - Retail Transmission Connection Charge	1586	\$35,536,950	-\$29,949,890			\$5,587,061	\$1,357,063	\$271,369			\$1,628,432	\$5,587,061	\$8,333,125	\$35,536,950		-\$21,616,765	\$1,628,432	-\$278,307	\$1,747,948		-\$397,823
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$22,433,618	-\$4,099,996		-\$804,747	-\$27,338,361	-\$261,729	-\$265,904			-\$527,633	-\$27,338,361	-\$3,337,116	-\$22,433,618		-\$8,241,858	-\$527,633	-\$93,593	-\$508,477		-\$112,749
RSVA - Global Adjustment ¹²	1589	\$94,368,616	-\$14,088,418		\$804,747	\$81,084,945	\$3,811,180	\$1,131,533			\$4,942,712	\$81,084,945	\$56,920,194	\$94,368,616		\$43,636,523	\$4,942,712	\$274,057	\$4,812,604		\$404,166
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	-\$363,600		-\$363,600		\$0	-\$366,963	-\$26,599	-\$393,562		-\$0	\$0				\$0	-\$0				-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$2,483,823		-\$2,483,823		-\$0	\$1,580,918	-\$66,708	\$1,514,210		-\$0	-\$0				\$0	-\$0				-\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1596	\$109,729		\$109,729		-\$0	-\$260,047	-\$12,853	-\$272,900		\$0	-\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$95,890				\$95,890	-\$54,487	\$966			-\$53,521	\$95,890		\$95,890		-\$0	-\$53,521		-\$53,433		-\$88
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$8,704,230	-\$45,304,160		\$54,008,390	\$0	-\$28,061	-\$131,074		\$103,013	\$54,008,390	-\$13,829,257			\$40,179,133	\$103,013	-\$18,718		-\$993,537	-\$909,242
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0				\$0	\$0				\$0	\$0	\$2,791,740			\$2,791,740	\$0	\$142,065			\$142,065
Disposition and Recovery/Refund of Regulatory Balances (2018) ⁷	1595																				
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>																					
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$23,121,590	-\$80,416,753	-\$45,859,045	\$0	-\$11,436,118	\$2,992,600	-\$65,468	\$819,096	\$0	\$2,108,037	-\$11,436,118	\$34,580,526	\$23,676,474	\$0	-\$532,067	\$2,108,037	-\$600,683	\$2,182,727	-\$993,537	-\$1,668,911
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$71,247,026	-\$66,328,336	-\$45,859,045	-\$804,747	-\$92,521,064	-\$818,579	-\$1,197,000	\$819,096	\$0	-\$2,834,676	-\$92,521,064	-\$22,339,668	-\$70,692,141	\$0	-\$44,168,591	-\$2,834,676	-\$874,740	-\$2,629,877	-\$993,537	-\$2,073,076
RSVA - Global Adjustment ¹²	1589	\$94,368,616	-\$14,088,418	\$0	\$804,747	\$81,084,945	\$3,811,180	\$1,131,533	\$0	\$0	\$4,942,712	\$81,084,945	\$56,920,194	\$94,368,616	\$0	\$43,636,523	\$4,942,712	\$274,057	\$4,812,604	\$0	\$404,166

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

2020 Deferrl/Variance Accoun

		2018										2019			
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(2) during 2018	Closing Principal Balance as of Dec- 31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(2) during 2018	Closing Interest Amounts as of Dec-31-18	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019
Group 1 Accounts															
LV Variance Account	1550	\$706,353	\$320,000	\$312,025	\$0	\$714,328	\$8,068	\$10,579	\$5,861	\$0	\$12,787	\$394,328	\$9,276	\$320,000	\$3,511
Smart Metering Entity Charge Variance Account	1551	-\$492,958	-\$727,042	-\$379,776	\$0	-\$840,224	\$3,001	-\$1,169	\$13,241	\$0	-\$11,409	-\$113,182	-\$19,076	-\$727,042	\$7,667
RSVA - Wholesale Market Service Charge ⁹	1580	-\$51,235,576	-\$4,206,092	-\$26,035,862	\$0	-\$29,405,806	-\$602,984	-\$497,277	-\$498,414	\$0	-\$601,847	-\$25,199,715	-\$556,274	-\$4,206,092	-\$45,573
Variance WMS – Sub-account CBR Class A ⁹	1580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	\$2,059,564	-\$570,685	\$1,535,334	\$0	-\$46,455	-\$50,215	\$6,908	-\$52,680	\$0	\$9,373	\$524,231	\$11,862	-\$570,686	-\$2,489
RSVA - Retail Transmission Network Charge	1584	-\$8,318,223	\$8,947,315	-\$16,414,402	\$0	\$17,043,495	-\$153,109	\$200,783	-\$205,715	\$0	\$253,388	\$8,096,178	\$197,730	\$8,947,316	\$55,658
RSVA - Retail Transmission Connection Charge	1586	-\$21,616,765	\$17,363,768	-\$29,949,890	\$0	\$25,696,892	-\$397,823	\$277,670	-\$446,320	\$0	\$326,167	\$8,333,125	\$197,868	\$17,363,768	\$128,299
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$8,241,858	-\$5,431,100	-\$4,904,742		-\$8,768,216	-\$112,749	-\$152,662	-\$98,572	\$0	-\$166,840	-\$3,337,116	-\$73,995	-\$5,431,100	-\$92,845
RSVA - Global Adjustment ¹²	1589	\$43,636,523	-\$23,898,524	-\$13,283,671	-\$50,366,169	-\$17,344,499	\$404,166	\$274,390	\$57,211	-\$127,587	\$493,758	\$6,554,025	\$341,438	-\$23,898,523	\$152,320
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0	\$0	\$0	\$0	-\$0	\$0	\$0	\$0	-\$0	\$0	\$0	\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	-\$0	\$0	\$0	\$0	-\$0	-\$0	\$0	\$0	\$0	-\$0	\$0	\$0	-\$0	-\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1596	-\$0	\$0	\$0	\$0	-\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	-\$0	\$0	\$0	\$0	-\$0	-\$88	\$0	\$0	\$0	-\$88	\$0	\$0	-\$0	-\$88
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$40,179,133	-\$14,888,043	\$0	\$0	\$25,291,090	-\$909,242	-\$91,080	\$0	\$0	-\$1,000,322	\$0	\$0	\$25,291,090	-\$1,000,322
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$2,791,740	-\$2,695,385	\$0	\$0	\$96,355	\$142,065	-\$35,114	\$0	\$0	\$106,951	\$0	\$0	\$96,355	\$106,951
Disposition and Recovery/Refund of Regulatory Balances (2018) ⁷	1595	\$0	-\$6,348,433	\$0	\$0	-\$6,348,433	\$0	-\$711,779	\$0	\$0	-\$711,779	\$0	\$0	-\$6,348,433	-\$711,779
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>															
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		-\$532,067	-\$32,134,222	-\$89,120,985	-\$50,366,169	\$6,088,526	-\$1,668,911	-\$718,751	-\$1,225,388	-\$127,587	-\$1,289,860	-\$4,748,127	\$108,829	\$10,836,653	-\$1,398,689
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-\$44,168,591	-\$8,235,698	-\$75,837,313	\$0	\$23,433,025	-\$2,073,076	-\$993,140	-\$1,282,599	\$0	-\$1,783,618	-\$11,302,151	-\$232,609	\$34,735,176	-\$1,551,009
RSVA - Global Adjustment 12	1589	\$43,636,523	-\$23,898,524	-\$13,283,671	-\$50,366,169	-\$17,344,499	\$404,166	\$274,390	\$57,211	-\$127,587	\$493,758	\$6,554,025	\$341,438	-\$23,898,523	\$152,320

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

2020 Deferrl/Variance Account

If you had any Class A customers at any point during the period that the Account 1589 GA balance accumulated (i.e. from the year the balance was last disposed to 2017), check off the checkbox ☐

If you had Class A customer(s) during this period, Tab 6 will be generated and applicants must complete the information pertaining to Class A customers.

		Projected Interest on Dec-31-18 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Projected Interest from January 1, 2020 to February 28, 2020 on Dec 31 -19 balance adjusted for disposition during 2019 (7)	Total Interest	Total Claim	As of Dec 31-18	Variance RRR vs. 2018 Balance (Principal + Interest)
Group 1 Accounts							
LV Variance Account	1550	\$7,192	\$1,163	\$11,866	\$331,866.07	\$727,114	-\$1
Smart Metering Entity Charge Variance Account	1551	-\$18,933	-\$3,054	-\$14,320	-\$741,361.76	-\$851,633	-\$0
RSVA - Wholesale Market Service Charge ⁹	1580	-\$94,532	-\$15,282	-\$155,387	-\$4,361,478.48	-\$30,093,038	-\$85,385
Variance WMS – Sub-account CBR Class A ⁹	1580	\$0	\$0	\$0	\$0.00	\$0	\$0
Variance WMS – Sub-account CBR Class B ⁹	1580	-\$12,826	-\$2,073	-\$17,389	-\$588,075.01	\$48,303	\$85,385
RSVA - Retail Transmission Network Charge	1584	\$201,091	\$32,509	\$289,258	\$9,236,574.11	\$17,296,882	-\$0
RSVA - Retail Transmission Connection Charge	1586	\$390,251	\$63,088	\$581,638	\$17,945,406.27	\$26,023,060	-\$0
RSVA - Power (excluding Global Adjustment) ¹²	1588	-\$122,064	-\$19,733	-\$234,642	-\$5,665,741.99	-\$8,935,056	\$0
RSVA - Global Adjustment ¹²	1589	-\$537,119	-\$86,831	-\$471,631	-\$24,370,154.52	-\$16,850,741	\$0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁷	1595	\$0	\$0	-\$0	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁷	1595	\$0	\$0	-\$0	\$0.00	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁷	1596	\$0	\$0			\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁷	1595	\$0	\$0	\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁷	1595	\$0	\$0	-\$88	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$88
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁷	1595	\$0	\$0	\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2015) ⁷	1595	\$0	\$0	\$0	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2016) ⁷	1595	\$0	\$0	-\$1,000,322	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$0
Disposition and Recovery/Refund of Regulatory Balances (2017) ⁷	1595	\$0	\$0	\$106,951	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$1
Disposition and Recovery/Refund of Regulatory Balances (2018) ⁷	1595	\$0	\$0	-\$711,779	<input type="checkbox"/> Check to Dispose of Account	\$0.00	\$2
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)		-\$186,941	-\$30,215	-\$1,615,844	-\$8,212,965	\$4,798,757	\$91
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		\$350,179	\$56,617	-\$1,144,213	\$16,157,189.21	\$21,649,498	\$90
RSVA - Global Adjustment 12	1589	-\$537,119	-\$86,831	-\$471,631	-\$24,370,154.52	-\$16,850,741	\$0
<input type="checkbox"/> Check to Dispose of Account							

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

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, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the approved closing 2014 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 starting in 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 schedule should be 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.

2020 Deferral/Variance Account Workform		2012										2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions(1) Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments(2) during 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	OEB-Approved Disposition during 2012	Interest Adjustments(1) during 2012	Closing Interest Amounts as of Dec-31-12	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 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Impact for USGAAP Deferral	1508		\$61,499,000			\$61,499,000					\$0	\$61,499,000	-\$22,718,000			\$38,781,000	\$0				\$0
Other Regulatory Assets - Sub-Account - CRRRVA	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Externally Driven Capital (EIP)	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Derecognition	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Wireless Attachments	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Monthly Billing	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OCCP	1508					\$0					\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - OPEB Cash vs. Accrual	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			\$61,499,000	\$0	\$0	\$61,499,000	\$0	\$0	\$0	\$0	\$0	\$61,499,000	-\$22,718,000	\$0	\$0	\$38,781,000	\$0	\$0	\$0	\$0	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592				-\$2,314,616	-\$2,314,616				-\$83,852	-\$83,852	-\$2,314,616				-\$2,314,616	-\$83,852	-\$34,020			-\$117,872
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592				-\$1,100,000	-\$1,100,000				-\$34,148	-\$34,148	-\$1,100,000				-\$1,100,000	-\$34,148	-\$16,169			-\$50,317
LRAM Variance Account¹¹	1568					\$0					\$0	\$0				\$0	\$0				\$0
Total including Account 1568		\$0	\$61,499,000	\$0	-\$3,414,616	\$58,084,384	\$0	\$0	\$0	-\$118,000	-\$118,000	\$58,084,384	-\$22,718,000	\$0	\$0	\$35,366,384	-\$118,000	-\$50,189	\$0	\$0	-\$168,189
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				\$59,226,643	\$59,226,643					\$0	\$59,226,643	-\$59,226,643			\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555				-\$27,078,565	-\$27,078,565				\$350,269	\$350,269	-\$27,078,565	\$27,078,565			\$0	\$350,269	-\$350,269			\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555				\$0	\$0					\$0	\$0	\$16,876,471		-\$1,085,160	\$15,791,311	\$0				\$0
Smart Meter OM&A Variance ⁴	1556				\$22,925,549	\$22,925,549					\$0	\$22,925,549	-\$22,925,549			\$0	\$0				\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557																				
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575					\$0						\$0			\$30,506,428	\$30,506,428					
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576											\$0				\$0					
Excess Expansion Deposits ^(a)																					
Gain on sale-50/60 Eglinton Avenue ^(b)																					
Account receivable credits ^(c)																					

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.
Notes:

(a) Excess Expansion Deposits : This balance relates to the excess expansion deposits for which Toronto Hydro is seeking OEB's approval for a deferral variance account. Refer to Exhibit 9, Tab 1, Schedule 1, section 9.1 for details of the new account. As the new account is not yet approved, it was not included in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 update evidence. Toronto Hydro has included in this as requested by OEB Staff.

(b) Gain on sale-50/60 Eglinton Avenue : As described in Exhibit 8, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this amount. There is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this event.

(c) Account receivable credits: As noted in Exhibit 9, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this balance, associated with historical AR credits, here is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this balance.

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 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputtin the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, star

2020 Deferral/Variance Account Workform		2014										2015									
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	Opening Principal Amounts as of Jan-1-15	Transactions(1) Debit/ (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments(2) during 2015	Closing Principal Balance as of Dec-31-15	Opening Interest Amounts as of Jan-1-15	Interest Jan-1 to Dec-31-15	OEB-Approved Disposition during 2015	Interest Adjustments(2) during 2015	Closing Interest Amounts as of Dec-31-15
Group 2 Accounts																					
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Regulatory Assets - Sub-Account - Impact for USGAAP Deferral	1508	\$38,781,000	\$48,551,000			\$87,332,000	\$0				\$0	\$87,332,000	-\$6,142,424			\$81,189,576	\$0				\$0
Other Regulatory Assets - Sub-Account - CRRRVA	1508	\$0				\$0	\$0				\$0	\$0	-\$2,679,349			-\$2,679,349	\$0	-\$13,714			-\$13,714
Other Regulatory Assets - Sub-Account - Externally Driven Capital (EIP)	1508	\$0	\$0			\$0	\$0				\$0	\$0	-\$155,757			-\$155,757	\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - Derecognition	1508	\$0	\$0			\$0	\$0				\$0	\$0	-\$12,913,378			-\$12,913,378	\$0	-\$41,430			-\$41,430
Other Regulatory Assets - Sub-Account - Wireless Attachments	1508	\$0	-\$112,142			-\$112,142	\$0	-\$738			-\$738	-\$112,142	-\$100,000			-\$212,142	-\$738	-\$1,780			-\$2,518
Other Regulatory Assets - Sub-Account - Monthly Billing	1508	\$0				\$0	\$0				\$0	\$0	\$339,784			\$339,784	\$0	\$0			\$0
Other Regulatory Assets - Sub-Account - OCCP	1508	\$0				\$0	\$0				\$0	\$0	-\$5,844,028			-\$5,844,028	\$0	-\$66,137			-\$66,137
Other Regulatory Assets - Sub-Account - OPEB Cash vs. Accrual	1508	\$0				\$0	\$0				\$0	\$0	\$1,840,000			\$1,840,000	\$0	\$0			\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Group 2 Sub-Total		\$38,781,000	\$48,438,858	\$0	\$0	\$87,219,858	\$0	-\$738	\$0	\$0	-\$738	\$87,219,858	-\$25,665,152	\$0	\$0	\$61,564,705	-\$738	-\$123,061	\$0	\$0	-\$123,799
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$2,314,616				-\$2,314,616	-\$117,872	-\$34,020			-\$151,892	-\$2,314,616				-\$2,314,616	-\$151,892	-\$27,603			-\$179,495
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$1,100,000				-\$1,100,000	-\$50,317	-\$16,170			-\$66,487	-\$1,100,000				-\$1,100,000	-\$66,487	-\$13,114			-\$79,601
LRAM Variance Account¹¹	1568	\$0				\$0	\$0				\$0	\$0	\$9,112,988			\$9,112,988	\$0	\$216,135			\$216,135
Total including Account 1568		\$35,366,384	\$48,438,858	\$0	\$0	\$83,805,241	-\$168,189	-\$50,928	\$0	\$0	-\$219,117	\$83,805,241	-\$16,542,164	\$0	\$0	\$67,263,077	-\$219,117	\$52,357	\$0	\$0	-\$166,760
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$15,791,311			-\$1,387,244	\$14,404,067	\$0				\$0	\$14,404,067				\$14,404,067	\$0				\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0	\$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	\$30,506,428				\$30,506,428						\$30,506,428			-\$1,558,360	\$28,948,068					
Accounting Changes Under CGAAP Balance + Return Component ⁴	1576	\$0				\$0						\$0				\$0					
Excess Expansion Deposits ^(a)																					
Gain on sale-50/60 Eglinton Avenue ^(b)																					
Account receivable credits ^(c)																					

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

(a) Excess Expansion Deposits : This balance relates to the excess expansion deposits for which Toronto Hydro is seeking OEB's approval for a deferral variance account. Refer to Exhibit 9, Tab 1, Schedule 1, section 9.1 for details of the new account. As the new account is not yet approved, it was not included in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 update evidence. Toronto Hydro has included in this as requested by OEB Staff.

(b) Gain on sale-50/60 Eglinton Avenue : As described in Exhibit 8, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this amount. There is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this event.

(c) Account receivable credits: As noted in Exhibit 9, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this balance, associated with historical AR credits, here is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this balance.

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 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputtin the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, star

2020 Deferral/Variance Account Workform		2016											2017										
Account Descriptions		Account Number	Opening Principal Amounts as of Jan-1-16	Transactions(1) Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments(2) during 2016	Closing Principal Balance as of Dec-31-16	Opening Interest Amounts as of Jan-1-16	Interest Jan-1 to Dec-31-16	OEB-Approved Disposition during 2016	Interest Adjustments(2) during 2016	Closing Interest Amounts as of Dec-31-16	Opening Principal Amounts as of Jan-1-17	Transactions(1) Debit / (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments(2) during 2017	Closing Principal Balance as of Dec-31-17	Opening Interest Amounts as of Jan-1-17	Interest Jan-1 to Dec-31-17	OEB-Approved Disposition during 2017	Interest Adjustments(2) during 2017	Closing Interest Amounts as of Dec-31-17	
Group 2 Accounts																							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs		1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges		1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance		1508	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Other Regulatory Assets - Sub-Account - Impact for USGAAP Deferral		1508	\$81,189,576	-\$21,022,000			\$60,167,576	\$0				\$0	\$60,167,576	\$25,093,000			\$85,260,576	\$0				\$0	
Other Regulatory Assets - Sub-Account - CRRRVA		1508	-\$2,679,349	-\$5,791,209			-\$8,470,558	-\$13,714	-\$54,531			-\$68,245	-\$8,470,558	-\$14,277,069			-\$22,747,626	-\$68,245	-\$208,682			-\$276,927	
Other Regulatory Assets - Sub-Account - Externally Driven Capital (EIP)		1508	-\$155,757	-\$472,141			-\$627,897	\$0	-\$1,154			-\$1,154	-\$627,897	-\$698,387			-\$1,326,285	-\$1,154	-\$3,252			-\$4,406	
Other Regulatory Assets - Sub-Account - Derecognition		1508	-\$12,913,378	\$1,290,093			-\$11,623,285	-\$41,430	-\$169,801			-\$211,231	-\$11,623,285	-\$3,870,968			-\$15,494,253	-\$211,231	-\$192,636			-\$403,867	
Other Regulatory Assets - Sub-Account - Wireless Attachments		1508	-\$212,142	-\$100,016			-\$312,158	-\$2,518	-\$2,815			-\$5,333	-\$312,158	-\$100,000			-\$412,158	-\$5,333	-\$4,396			-\$9,729	
Other Regulatory Assets - Sub-Account - Monthly Billing		1508	\$339,784	\$1,653,589			\$1,993,373	\$0	\$7,871			\$7,871	\$1,993,373	\$2,024,793			\$4,018,166	\$7,871	\$37,270			\$45,142	
Other Regulatory Assets - Sub-Account - OCCP		1508	-\$5,844,028	\$14,486,588			\$8,642,560	-\$66,137	-\$11,273			-\$77,409	\$8,642,560	\$18,394,134			\$27,036,693	-\$77,409	\$212,645			\$135,235	
Other Regulatory Assets - Sub-Account - OPEB Cash vs. Accrual		1508	\$1,840,000	\$1,131,000			\$2,971,000	\$0	\$0			\$0	\$2,971,000	\$1,300,000			\$4,271,000	\$0	\$0			\$0	
Retail Cost Variance Account - Retail		1518	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Misc. Deferred Debits		1525	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Retail Cost Variance Account - STR		1548	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Board-Approved CDM Variance Account		1567	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Extra-Ordinary Event Costs		1572	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Deferred Rate Impact Amounts		1574	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
RSVA - One-time		1582	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Other Deferred Credits		2425	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Group 2 Sub-Total			\$61,564,705	-\$8,824,096	\$0	\$0	\$52,740,609	-\$123,799	-\$231,702	\$0	\$0	-\$355,502	\$52,740,609	\$27,865,503	\$0	\$0	\$80,606,113	-\$355,502	-\$159,051	\$0	\$0	-\$514,552	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)		1592	-\$2,314,616		-\$2,314,616		\$0	-\$179,495	-\$4,244	-\$183,739		\$0	\$0				\$0	\$0				\$0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592	-\$1,100,000		-\$1,100,000		\$0	-\$79,601	-\$2,017	-\$81,619		\$2	\$0				\$0	\$2				\$2	
LRAM Variance Account ¹¹		1568	\$9,112,988	\$4,319,627	\$3,452,615	\$1,278,369	\$11,258,369	\$216,135	\$109,612	\$131,074		\$194,673	\$11,258,369	\$9,612,739	\$4,810,834		\$16,060,274	\$194,673	\$156,370	\$139,236		\$211,807	
Total including Account 1568			\$67,263,077	-\$4,504,470	\$37,999	\$1,278,369	\$63,998,978	-\$166,760	-\$128,351	-\$134,285	\$0	-\$160,827	\$63,998,978	\$37,478,243	\$4,810,834	\$0	\$96,666,387	-\$160,827	-\$2,680	\$139,236	\$0	-\$302,743	
Renewable Generation Connection Capital Deferral Account ⁸		1531	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Renewable Generation Connection OM&A Deferral Account ⁸		1532	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Renewable Generation Connection Funding Adder Deferral Account		1533	\$0	-\$1,026,599			-\$1,026,599	\$0				\$0	-\$1,026,599	-\$1,400,410			-\$2,427,009	\$0				\$0	
Smart Grid Capital Deferral Account		1534	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Smart Grid OM&A Deferral Account		1535	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Smart Grid Funding Adder Deferral Account		1536	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴		1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴		1555	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴		1555	\$14,404,067	-\$3,102,224			\$11,301,843	\$0	\$110,022			\$110,022	\$11,301,843	-\$3,985,516			\$7,316,327	\$110,022	\$109,435			\$219,457	
Smart Meter OM&A Variance ⁴		1556	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
Meter Cost Deferral Account (MIST Meters) ¹⁰		1557	\$0				\$0	\$0				\$0	\$0				\$0	\$0				\$0	
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵		1575	\$28,948,068	-\$9,933,709			\$19,014,359						\$19,014,359	-\$6,583,043			\$12,431,316						
Accounting Changes Under CGAAP Balance + Return Component ⁵		1576	\$0				\$0						\$0				\$0						
Excess Expansion Deposits ^(a)														-\$5,081,563			-\$5,081,563	\$0	-\$204,580			-\$204,580	
Gain on sale-50/60 Eglinton Avenue ^(b)														-\$8,043,300			-\$8,043,300	\$0	-\$52,279			-\$52,279	
Account receivable credits ^(c)																	\$0	\$0					

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

(a) Excess Expansion Deposits : This balance relates to the excess expansion deposits for which Toronto Hydro is seeking OEB's approval for a deferral variance account . Refer to Exhibit 9, Tab 1, Schedule 1, section 9.1 for details of the new account. As the new account is not yet approved, it was not included in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 update evidence. Toronto Hydro has included in this as requested by OEB Staff.

(b) Gain on sale-50/60 Eglinton Avenue : As described in Exhibit 8, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this amount. There is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this event.

(c) Account receivable credits: As noted in Exhibit 9, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this balance, associated with historical AR credits, here is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this balance.

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 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputtin the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, star

2020 Deferral/Variance Account Workform		2018										Forecast 2019				2019			
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-18	Transactions(1) Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(2) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(2) during 2018	Closing Interest Amounts as of Dec-31-18	Forecast Principal Amount - 2019	Forecast Interest Amount - 2019 & Jan and Feb 2020	Closing Principal Balance - Including Forecast 2019	Closing Interest Balance - Including Forecast 2019	Principal Disposition during 2019 - instructed by OEB	Interest Disposition during 2019 - instructed by OEB	Closing Principal Balances as of Dec 31-18 Adjusted for Dispositions during 2019	Closing Interest Balances as of Dec 31-18 Adjusted for Dispositions during 2019
Group 2 Accounts																			
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Other Regulatory Assets - Sub-Account - Impact for USGAAP Deferral	1508	\$85,260,576	-\$37,157,000			\$48,103,576	\$0				\$0			\$48,103,576	\$0			\$48,103,576	\$0
Other Regulatory Assets - Sub-Account - CRRRVA	1508	-\$22,747,626	-\$30,124,132			-\$52,871,758	-\$276,927	-\$630,950			-\$907,877	-\$19,447,478	-\$238,802	-\$72,319,236	-\$1,146,679			-\$72,319,236	-\$1,146,679
Other Regulatory Assets - Sub-Account - Externally Driven Capital (EIP)	1508	-\$1,326,285	-\$918,437			-\$2,244,722	-\$4,406	-\$30,653			-\$35,059	-\$823,883	-\$9,714	-\$3,068,605	-\$44,773			-\$3,068,605	-\$44,773
Other Regulatory Assets - Sub-Account - Derecognition	1508	-\$15,494,253	-\$5,487,866			-\$20,982,120	-\$403,867	-\$383,862			-\$787,730	-\$12,135,667	-\$167,559	-\$33,117,786	-\$955,289			-\$33,117,786	-\$955,289
Other Regulatory Assets - Sub-Account - Wireless Attachments	1508	-\$412,158	-\$100,000			-\$512,158	-\$9,729	-\$8,376			-\$18,105	-\$134,306	-\$1,760	-\$646,464	-\$19,865			-\$646,464	-\$19,865
Other Regulatory Assets - Sub-Account - Monthly Billing	1508	\$4,018,166	\$3,332,692			\$7,350,858	\$45,142	\$105,434			\$150,576	\$3,681,449	\$50,763	\$11,032,307	\$201,339			\$11,032,307	\$201,339
Other Regulatory Assets - Sub-Account - OCCP	1508	\$27,036,693	-\$79,824,824			-\$52,788,130	\$135,235	-\$634,606			-\$499,371	-\$19,060,013	\$0	-\$71,848,144	-\$499,371			-\$71,848,144	-\$499,371
Other Regulatory Assets - Sub-Account - OPEB Cash vs. Accrual	1508	\$4,271,000	\$1,182,000			\$5,453,000	\$0	\$0			\$0	\$1,663,183	\$0	\$7,116,183	\$0			\$7,116,183	\$0
Retail Cost Variance Account - Retail	1518	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Misc. Deferred Debits	1525	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Retail Cost Variance Account - STR	1548	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Board-Approved CDM Variance Account	1567	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Extra-Ordinary Event Costs	1572	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Deferred Rate Impact Amounts	1574	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
RSVA - One-time	1582	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Other Deferred Credits	2425	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Group 2 Sub-Total		\$80,606,113	-\$149,097,567	\$0	\$0	-\$68,491,454	-\$514,552	-\$1,583,015	\$0	\$0	-\$2,097,567	-\$46,256,715	-\$367,071	-\$114,748,169	-\$2,464,638	\$0	\$0	-\$114,748,169	-\$2,464,638
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$0				\$0	\$0				\$0	-\$8,768,443	-\$71,682	-\$8,768,443	-\$71,682			-\$8,768,443	-\$71,682
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$0				\$0	\$2				\$2			\$0	\$2			\$0	\$2
LRAM Variance Account¹¹	1568	\$16,060,274	\$18,290,141	\$6,447,545		\$27,902,870	\$211,807	\$410,304	\$121,812		\$500,299			\$27,902,870	\$500,299	\$12,048,215	\$295,181	\$15,854,655	\$205,118
Total including Account 1568		\$96,666,387	-\$130,807,426	\$6,447,545	\$0	-\$40,588,584	-\$302,743	-\$1,172,710	\$121,812	\$0	-\$1,597,265	-\$55,025,158	-\$438,753	-\$95,613,742	-\$2,036,018	\$12,048,215	\$295,181	-\$107,661,957	-\$2,331,199
Renewable Generation Connection Capital Deferral Account ⁸	1531	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Renewable Generation Connection OM&A Deferral Account ⁸	1532	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Renewable Generation Connection Funding Adder Deferral Account	1533	-\$2,427,009	-\$1,873,867			-\$4,300,876	\$0				\$0	-\$2,300,685		-\$6,601,561	\$0			-\$6,601,561	\$0
Smart Grid Capital Deferral Account	1534	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Smart Grid OM&A Deferral Account	1535	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Smart Grid Funding Adder Deferral Account	1536	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries ⁴	1555	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs ⁴	1555	\$7,316,327	-\$4,029,308			\$3,287,019	\$219,457	\$98,856			\$318,313	-\$4,674,263	-\$318,313	-\$1,387,244	\$0			-\$1,387,244	\$0
Smart Meter OM&A Variance ⁴	1556	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Meter Cost Deferral Account (MIST Meters) ¹⁰	1557	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component ⁵	1575	\$12,431,316	-\$6,740,860			\$5,690,456	\$0				\$0	-\$7,248,817		-\$1,558,360	\$0			-\$1,558,360	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁶	1576	\$0				\$0	\$0				\$0			\$0	\$0			\$0	\$0
Excess Expansion Deposits ^(a)		-\$5,081,563	-\$2,412,582			-\$7,494,145	-\$204,580	-\$145,328			-\$349,908	-\$2,760,425	-\$59,262	-\$10,254,570	-\$409,170			-\$10,254,570	-\$409,170
Gain on sale-50/60 Eglinton Avenue ^(b)		-\$8,043,300	-\$326,378			-\$8,369,678	-\$52,279	-\$153,119			-\$205,399	-\$3,017,639	\$0	-\$11,387,317	-\$205,399			-\$11,387,317	-\$205,399
Account receivable credits ^(c)		\$0	-\$3,290,798			-\$3,290,798	\$0	-\$57,178			-\$57,178			-\$3,290,798	-\$57,178			-\$3,290,798	-\$57,178
														\$0	\$0				

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

(a) Excess Expansion Deposits : This balance relates to the excess expansion deposits for which Toronto Hydro is seeking OEB's approval for a deferral variance account. Refer to Exhibit 9, Tab 1, Schedule 1, section 9.1 for details of the new account. As the new account is not yet approved, it was not included in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 update evidence. Toronto Hydro has included in this as requested by OEB Staff.

(b) Gain on sale-50/60 Eglinton Avenue : As described in Exhibit 8, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this amount. There is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this event.

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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 in the Adjustment column under 2014. For each Account 1595 sub-account, start inputtin the relevant balances approved for disposition was first transferred into Account 1595 (20 starting from the vintage year. For any new accounts that have never been disposed, star

2020 Deferral/Variance Account Workform		Projected Interest on Dec-31-18 Balances				2.1.7 RRR	
Account Descriptions	Account Number	Projected Interest from Jan 1, 2019 to December 31, 2019 on Dec 31 -18 balance adjusted for disposition during 2019 (6)	Projected Interest from January 1, 2020 to February 28, 2020 on Dec 31 -18 balance adjusted for disposition during 2019 (7)	Total Interest	Total Claim	As of Dec 31-18	Variance RRR vs. 2018 Balance (Principal + Interest)
Group 2 Accounts							
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery Variance	1508			\$0	\$0.00		\$0
Other Regulatory Assets - Sub-Account - Impact for USGAAP Deferral	1508			\$0	<input checked="" type="checkbox"/> Check to Dispose of Account \$6,441,836.64	\$48,103,576	-\$0
Other Regulatory Assets - Sub-Account - CRRRVA	1508	-\$1,188,293	-\$192,101	-\$2,527,073	<input checked="" type="checkbox"/> Check to Dispose of Account -\$74,846,308.55	-\$53,779,636	-\$0
Other Regulatory Assets - Sub-Account - Externally Driven Capital (EIP)	1508	-\$50,450	-\$8,156	-\$103,379	<input checked="" type="checkbox"/> Check to Dispose of Account -\$3,171,983.68	-\$2,279,781	-\$0
Other Regulatory Assets - Sub-Account - Derecognition	1508	-\$471,573	-\$76,235	-\$1,503,097	<input checked="" type="checkbox"/> Check to Dispose of Account -\$34,620,883.26	-\$21,769,849	-\$0
Other Regulatory Assets - Sub-Account - Wireless Attachments	1508	-\$11,511	-\$1,985	-\$33,361	<input checked="" type="checkbox"/> Check to Dispose of Account -\$679,825.01	-\$530,264	-\$0
Other Regulatory Assets - Sub-Account - Monthly Billing	1508	\$165,211	\$26,708	\$393,257	<input checked="" type="checkbox"/> Check to Dispose of Account \$11,425,564.47	\$7,501,434	\$1
Other Regulatory Assets - Sub-Account - OCCP	1508	-\$1,183,982	-\$191,797	-\$1,875,150	<input checked="" type="checkbox"/> Check to Dispose of Account -\$73,723,293.20	-\$53,287,501	\$0
Other Regulatory Assets - Sub-Account - OPEB Cash vs. Accrual	1508	\$0	\$0	\$0	<input checked="" type="checkbox"/> Check to Dispose of Account \$7,116,182.84	\$5,453,000	\$0
Retail Cost Variance Account - Retail	1518			\$0	<input checked="" type="checkbox"/> Check to Dispose of Account \$0.00		\$0
Misc. Deferred Debits	1525			\$0	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Check to Dispose of Account \$0.00		\$0
Group 2 Sub-Total		-\$2,740,598	-\$443,566	-\$5,648,802	-\$162,058,709.75	-\$70,589,021	\$0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			-\$71,682	<input checked="" type="checkbox"/> Check to Dispose of Account -\$8,840,125.02		-\$0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			\$2	\$2.17		-\$2
LRAM Variance Account⁽¹⁾	1568			\$205,118		\$28,403,169	-\$0
Total including Account 1568		-\$2,740,598	-\$443,566	-\$5,515,363	-\$170,898,833	-\$42,185,852	-\$2
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	-\$6,601,561.00	-\$4,300,876	\$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	<input checked="" type="checkbox"/> Check to Dispose of Account -\$1,387,243.88	\$3,605,333	\$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			\$0	<input checked="" type="checkbox"/> Check to Dispose of Account -\$1,558,360.02	\$5,690,456	\$0
Accounting Changes Under CGAAP Balance + Return Component ⁴	1576			\$0	<input checked="" type="checkbox"/> Check to Dispose of Account \$0.00		\$0
Excess Expansion Deposits ^(a)		-\$168,431	-\$27,229	-\$604,830	<input checked="" type="checkbox"/> Check to Dispose of Account -\$10,859,400.22	-\$7,844,053	\$0
Gain on sale-50/60 Eglinton Avenue ^(b)		-\$188,109	-\$30,410	-\$423,917	<input checked="" type="checkbox"/> Check to Dispose of Account -\$11,811,234.17	-\$8,575,077	\$0
Account receivable credits ^(c)		-\$73,961	-\$11,957	-\$143,095	<input checked="" type="checkbox"/> Check to Dispose of Account -\$3,433,892.87	-\$3,290,798	\$57,178
					<input checked="" type="checkbox"/> Check to Dispose of Account		

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

(a) Excess Expansion Deposits : This balance relates to the excess expansion deposits for which Toronto Hydro is seeking OEB's approval for a deferral variance account. Refer to Exhibit 9, Tab 1, Schedule 1, section 9.1 for details of the new account. As the new account is not yet approved, it was not included in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 update evidence. Toronto Hydro has included in this as requested by OEB Staff.

(b) Gain on sale-50/60 Eglinton Avenue : As described in Exhibit 8, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this amount. There is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this event.

(c) Account receivable credits: As noted in Exhibit 9, Tab 1, Schedule 1, page 11, Toronto Hydro is seeking approval to clear this balance, associated with historical AR credits, here is currently no approved DVA account for this balance, therefore Toronto Hydro did not include this in the original DVA continuity submitted in pre-filed evidence or as part of the 2018 updated evidence. Toronto Hydro has included in this as requested by OEB Staff. Toronto Hydro is not requesting a DVA going forward in association with this balance.

2020 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. 2017 Balance (Principal + Interest)	Explanation
3	RSVA - Wholesale Market Service Charge ⁹	1580	\$ (85,384.86)	The 2017 approved disposition for CBR class B interest of \$85,385 was recorded as part of RSVA - WMS Charge (primary account) for the RRR 2.1.7 Trial Balance. For the purposes of this continuity, the interest component has been reported in the Sub-account CBR class B line. The amount corresponds to the interest approved in EB-2016-0254. See offsetting amount below in the Sub-account CBR Class B.
3.2	Variance WMS – Sub-account CBR Class B ⁹	1580	\$ 85,385.39	See above.

Billing Determinants

In the green shaded cells, enter the data related to the **proposed** load forecast. Do not enter data for the MicroFit class.
Used 2020 Load Forecast

Rate Class <i>(Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)</i>	Units	# of Customers	A		B		C		D=A-C		E			F =B-E (deduct E if applicable)
			Total Metered kWh	Total Metered kVA	Metered kWh for Non-RPP Customers ⁵ (excluding WMP)	Metered kVA for Non-RPP Customers ⁵ (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kVA for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption <i>(if applicable)</i>	Total Metered kVA less WMP consumption (if applicable)	Total Metered 2018 kWh for Class A Customers that were Class A for the entire period the GA balance accumulated	Total Metered 2018 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
RESIDENTIAL SERVICE CLASSIFICATION	kWh	615,118	4,531,218,421	-	120,867,876		-	-	4,531,218,421	-	-	-	4,531,218,421	120,867,876
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE C	kWh	85,852	297,763,685	-	1,256,022		-	-	297,763,685	-	-	-	297,763,685	1,256,022
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICAT	kWh	71,599	2,299,006,608	-	340,748,367		-	-	2,299,006,608	-	-	-	2,299,006,608	340,748,367
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	10,417	9,659,470,299	24,899,004	6,675,659,664	17,765,688	51,161,050	107,338	9,608,309,249	24,791,665	172,242,450	171,190,992	9,264,875,806	6,332,226,222
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICAT	kVA	430	4,595,446,119	10,406,674	4,411,896,455	10,021,029	430,714	14,192	4,595,015,405	10,392,482	2,849,579,357	801,154,480	944,281,567	761,162,617
LARGE USE SERVICE CLASSIFICATION	kVA	38	2,164,924,150	4,600,360	1,908,284,149	4,126,573	275,445,723	503,078	1,889,478,427	4,097,281	1,678,111,033	29,403,915	181,963,479	200,769,201
STANDBY POWER SERVICE CLASSIFICATION	kVA		-	-			-	-	-	-	-	-	-	-
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	825	40,588,612	-	118,578		-	-	40,588,612	-	-	-	40,588,612	118,578
STREET LIGHTING SERVICE CLASSIFICATION	kVA	1	116,219,746	326,300	116,219,746	326,300	-	-	116,219,746	326,300	-	-	116,219,746	116,219,746
Total		784,280	23,704,637,639	40,232,337	13,575,050,857	32,239,590	327,037,487	624,609	23,377,600,153	39,607,728	4,699,932,841	1,001,749,388	17,675,917,924	7,873,368,628

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.

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.

Group 1 Allocation of Balances

		Amounts from Sheet 2	Allocator	RESIDENTIAL SERVICE CLASSIFICATION	COMPETITIVE SECTOR MULTI-UNIT 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	STANDBY POWER SERVICE CLASSIFICATION	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	STREET LIGHTING SERVICE CLASSIFICATION
LV Variance Account	1550	331,866	kWh	63,437	4,169	32,186	135,233	64,336	30,309	0	568	1,627
Smart Metering Entity Charge Variance Account	1551	(741,362)	# of Customers	(590,271)	(82,384)	(68,707)	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(4,361,478)	kWh	(845,374)	(55,553)	(428,918)	(1,792,589)	(857,276)	(352,513)	0	(7,572)	(21,683)
RSVA - Retail Transmission Network Charge	1584	9,236,574	kWh	1,765,601	116,024	895,814	3,763,838	1,790,628	843,568	0	15,815	45,285
RSVA - Retail Transmission Connection Charge	1586	17,945,406	kWh	3,430,323	225,420	1,740,445	7,312,625	3,478,946	1,638,939	0	30,727	87,983
RSVA - Power (excluding Global Adjustment)	1588	(5,665,742)	kWh	(1,098,176)	(72,165)	(557,182)	(2,328,648)	(1,113,637)	(457,930)	0	(9,837)	(28,167)
RSVA - Global Adjustment	1589	(22,942,913)	Non-RPP kWh	(352,208)	(3,660)	(992,937)	(18,452,040)	(2,218,020)	(585,039)	0	(346)	(338,663)
Total of Group 1 Accounts (excluding 1589)		16,745,264		2,725,541	135,511	1,613,638	7,090,458	3,362,996	1,702,373	0	29,702	85,046
Variance WMS - Sub-account CBR Class B (separate rate rider if no Class A Customers)	1580	(572,219)	kWh	(146,688)	(9,639)	(74,425)	(299,930)	(30,569)	(5,891)	0	(1,314)	(3,762)
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		26,772,485		4,669,090	263,229	2,599,738	11,211,696	5,333,910	2,512,816	0	47,111	134,896
Total of Account 1580 and 1588 (not allocated to WMPs)		(10,027,220)		(1,943,550)	(127,718)	(986,100)	(4,121,237)	(1,970,914)	(810,443)	0	(17,409)	(49,849)
Balance of Account 1589 Allocated to Non-WMPs		(22,942,913)		(352,208)	(3,660)	(992,937)	(18,452,040)	(2,218,020)	(585,039)	0	(346)	(338,663)

Class A Consumption Data

1 Please enter the Year the Account 1589 GA Balance was Last Disposed. (e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)

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 2017)? (e.g. If you received approval to dispose the GA account balance as at December 31, 2016, the period the GA accumulated would be 2017.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from year after the balance was last disposed to 2017). (e.g. If the CBR Class B balance was last disposed as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2018	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	15,237,254	10,750,334
		kVA	37,162	31,849
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	70,146,308	75,057,096
		kVA	198,802	199,630
		Class A/B	B	A
Customer 3	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	68,119,407	65,561,674
		kVA	199,249	193,805
		Class A/B	A	B
Customer 4	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	329,125,988	338,347,412
		kVA	698,099	733,007
		Class A/B	B	A
Customer 5	LARGE USE SERVICE CLASSIFICATION	kWh	14,205,212	15,198,704
		kVA	41,746	41,028
		Class A/B	B	A

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

Class A Customers - Billing Determinants by Customer

Customer	Rate Class		2018
Customer A1	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	172,242,450
		kVA	419,165
Customer A2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	2,849,579,357
		kVA	6,029,167
Customer A3	LARGE USE SERVICE CLASSIFICATION	kWh	1,678,111,033
		kVA	3,329,196

GA Allocation

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculates specific amounts for each transition customer. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year of the Account 1589 GA Balance Last Disposed

2017

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2018	
Total Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial and full year)	A	8,363,158,143	8,363,158,143	-
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	489,789,515	489,789,515	
Transition Customers' Portion of Total Consumption	C=B/A	5.86%	7,873,368,628	-

Allocation of Total GA Balance \$

Total GA Balance	D	-\$ 24,370,155
Transition Customers Portion of GA Balance	E=C*D	-\$ 1,427,241
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$ 22,942,913

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		127				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period They Were Class B Customers in 2017	% of kWh	Customer Specific GA Allocation During the Period They Were a Class B customer	Monthly Equal Payments
Customer 1		10,750,334	10,750,334	2.19%	-\$ 31,326	-\$ 2,611
Customer 2		70,146,308	70,146,308	14.32%	-\$ 204,406	-\$ 17,034
Customer 3		65,561,674	65,561,674	13.39%	-\$ 191,046	-\$ 15,921
Customer 4		329,125,988	329,125,988	67.20%	-\$ 959,070	-\$ 79,922
Customer 5		14,205,212	14,205,212	2.90%	-\$ 41,394	-\$ 3,449
		489,789,515	489,789,515	100.00%	-\$ 1,427,241	-\$ 118,937

CBR B Allocation

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each transition customer. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

2017

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

Allocation of total Consumption (kWh) between Class B and Class A/B Transition Customers

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption Less WMP Consumption and Consumption for Class A who were Class A for the full year)	A	18,165,707,440	18,165,707,440
All Class B Consumption (i.e. full year or partial year) for Transition Customers	B	489,789,515	489,789,515
Transition Customers' Portion of Total Consumption	C=B/A	2.70%	17,675,917,924

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	D	-\$ 588,075
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$ 15,856
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$ 572,219

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		127				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period They were Class B Customers in 2018	% of kWh	Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer	Monthly Equal Payments
Customer 1		10,750,334	10,750,334	2.19%	-\$ 348	-\$ 29
Customer 2		70,146,308	70,146,308	14.32%	-\$ 2,271	-\$ 189
Customer 3		65,561,674	65,561,674	13.39%	-\$ 2,122	-\$ 177
Customer 4		329,125,988	329,125,988	67.20%	-\$ 10,655	-\$ 888
Customer 5		14,205,212	14,205,212	2.90%	-\$ 460	-\$ 38
		489,789,515	489,789,515	100.00%	-\$ 15,856	-\$ 1,321

CBR B

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.

The Year the Account 1580 CBR Class B was Last
Disposed.

2017

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

	Total Metered 2018 Consumption Minus WMP		Total Metered 2018 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2018 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	kVA	kWh	kVA	kWh	kVA	kWh	kVA	
RESIDENTIAL SERVICE CLASSIFICATION	4,531,218,421	-	0	0	0	0	4,531,218,421	-	26%
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	297,763,685	-	0	0	0	0	297,763,685	-	2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,299,006,608	-	0	0	0	0	2,299,006,608	-	13%
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	9,608,309,249	24,791,665	172,242,450	419,165	171,190,992	467,443	9,264,875,806	23,905,058	52%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	4,595,015,405	10,392,482	2,849,579,357	6,029,167	801,154,480	1,824,160	944,281,567	2,539,155	5%
LARGE USE SERVICE CLASSIFICATION	1,889,478,427	4,097,281	1,678,111,033	3,329,196	29,403,915	82,773	181,963,479	685,312	1%
STANDBY POWER SERVICE CLASSIFICATION	-	-	0	0	0	0	-	-	0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	40,588,612	-	0	0	0	0	40,588,612	-	0%
STREET LIGHTING SERVICE CLASSIFICATION	116,219,746	326,300	0	0	0	0	116,219,746	326,300	1%
Total	23,377,600,153	39,607,728	4,699,932,841	9,777,527	1,001,749,388	2,374,376	17,675,917,924	27,455,825	100%

GROUP 1 Rate Rider Calculations

Please indicate the Rate Rider Recovery Period (in years)

22

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

1550, 1551, 1584, 1586, 1595, 1580 and 1588 per instructions

Rate Class (Enter Rate Classes in cells below)	Units	kVA / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts	ROUNDED Rate Rider for Deferral/Variance Accounts	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,531,218,421	\$ 2,725,541	0.00033	0.00033	\$/kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	297,763,685	\$ 135,511	0.00025	0.00025	\$/kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,299,006,608	\$ 1,613,638	0.00038	0.00038	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	24,899,004	\$ 11,211,696	0.24225	0.24220	\$/kVA
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kVA	10,406,674	\$ 5,333,910	0.27574	0.27570	\$/kVA
LARGE USE SERVICE CLASSIFICATION	kVA	4,600,360	\$ 2,512,816	0.29386	0.29390	\$/kVA
STANDBY POWER SERVICE CLASSIFICATION	kVA	-	\$ -	-	-	\$/kVA
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,588,612	\$ 29,702	0.00040	0.00040	\$/kWh
STREET LIGHTING SERVICE CLASSIFICATION	kVA	326,300	\$ 85,046	0.14022	0.14020	\$/kVA
Total			\$ 23,647,858			

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 for Non-WMP	ROUNDED Rate Rider for Deferral/Variance Accounts for Non-WMP	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,531,218,421	\$ -	-	-	\$/kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	297,763,685	\$ -	-	-	\$/kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,299,006,608	\$ -	-	-	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	24,791,665	-\$ 4,121,237	- 0.08943	- 0.08940	\$/kVA
GENERAL SERVICE 1,000 TO 999 KW SERVICE CLASSIFICATION	kVA	10,392,482	-\$ 1,970,914	- 0.10203	- 0.10200	\$/kVA
LARGE USE SERVICE CLASSIFICATION	kVA	4,097,281	-\$ 810,443	- 0.10641	- 0.10640	\$/kVA
STANDBY POWER SERVICE CLASSIFICATION	kVA	-	\$ -	-	-	\$/kVA
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,588,612	\$ -	-	-	\$/kWh
STREET LIGHTING SERVICE CLASSIFICATION	kVA	326,300	\$ -	-	-	\$/kVA
Total			-\$ 6,902,594			

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

Rate Rider Calculation for 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	ROUNDED Rate Rider for Sub-account 1580 CBR Class B	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,531,218,421	-\$ 146,688	- 0.00002	- 0.00002	\$/kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	297,763,685	-\$ 9,639	- 0.00002	- 0.00002	\$/kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,299,006,608	-\$ 74,425	- 0.00002	- 0.00002	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kVA	23,905,058	-\$ 299,930	- 0.00675	- 0.00670	\$/kVA
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kVA	2,539,155	-\$ 30,569	- 0.00648	- 0.00650	\$/kVA
LARGE USE SERVICE CLASSIFICATION	kVA	685,312	-\$ 5,891	- 0.00462	- 0.00460	\$/kVA
STANDBY POWER SERVICE CLASSIFICATION	kVA	-	\$ -	-	-	\$/kVA
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	40,588,612	-\$ 1,314	- 0.00002	- 0.00002	\$/kWh
STREET LIGHTING SERVICE CLASSIFICATION	kVA	326,300	-\$ 3,762	- 0.00620	- 0.00620	\$/kVA
Total			-\$ 572,219			

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	ROUNDED Rate Rider for RSVA - Power - Global Adjustment	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	120,867,876	-\$ 352,208	- 0.00159	- 0.00159	\$/kWh
COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,256,022	-\$ 3,660	- 0.00159	- 0.00159	\$/kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	340,748,367	-\$ 992,937	- 0.00159	- 0.00159	\$/kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	6,332,226,222	-\$ 18,452,040	- 0.00159	- 0.00159	\$/kWh
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	761,162,617	-\$ 2,218,020	- 0.00159	- 0.00159	\$/kWh
LARGE USE SERVICE CLASSIFICATION	kWh	200,769,201	-\$ 585,039	- 0.00159	- 0.00159	\$/kWh
STANDBY POWER SERVICE CLASSIFICATION	kWh	-	\$ -	-	-	\$/kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	118,578	-\$ 346	- 0.00159	- 0.00159	\$/kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	116,219,746	-\$ 338,663	- 0.00159	- 0.00159	\$/kWh
Total			-\$ 22,942,913			

Group 2 Rate Riders Development

% to split by Class											
		Total	Residential	CS Muti-Units Residential	GS < 50 kW	GS - 50 to 999 kW	GS > 1,000 to 4,999 kW	Large User =>5,000 kW	Street Lighting	USL (Connections)	USL (Customer)
	Allocators										
	2017 Distribution Revenue	100.0%	39.7%	3.7%	14.2%	27.0%	8.5%	4.4%	2.0%	0.5%	0.0%
	2020 Revenue Offsets	100.0%	49.2%	4.0%	20.4%	18.3%	3.5%	1.5%	2.3%	0.8%	0.0%
	Stranded Meters	100.0%	51.4%	0.0%	31.8%	16.8%	0.0%	0.0%	0.0%	0.0%	0.0%
	Monthly Billing Conversion	100.0%	89.6%	0.0%	10.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Distribution Revenue GS>50 kW	100.0%	0.0%	0.0%	0.0%	63.6%	20.0%	10.5%	4.7%	1.2%	0.0%
	AR Credits	100.0%	83.5%	0.0%	15.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%

Allocation of Balances

		Account Number	Total	Residential	CS Muti-Units Residential	GS < 50 kW	GS - 50 to 999 kW	GS > 1,000 to 4,999 kW	Large User =>5,000 kW	Street Lighting	USL (Connections)	USL (Customer)
1	Stranded Meters	1555	- 1,387,244	- 713,195	-	- 441,086	- 232,962	-	-	-	-	-
2	Wireless pole attachments Rev	1508	- 679,825	- 334,755	- 27,055	- 138,835	- 124,439	- 23,852	- 10,092	- 15,501	- 5,296	-
3	Impact for USGAAP (Actuarial loss on OPEB)	1508	6,441,837	2,556,176	238,883	911,539	1,740,482	548,248	285,954	127,693	32,862	-
4	IFRS-CGAAP PP&E	1575	- 1,558,360	- 618,371	- 57,789	- 220,512	- 421,044	- 132,628	- 69,176	- 30,890	- 7,950	-
5	CRRRVA	1508	- 74,846,309	- 29,699,662	- 2,775,533	- 10,590,970	- 20,222,279	- 6,369,980	- 3,322,436	- 1,483,635	- 381,814	-
6	Monthly Billing	1508	11,425,564	10,242,752	-	1,182,813	-	-	-	-	-	-
7	External Driven Capital	1508	- 3,171,984	- 1,258,671	- 117,627	- 448,845	- 857,019	- 269,960	- 140,805	- 62,876	- 16,181	-
8	OPEB cash vs accrual	1508	7,116,183	2,823,763	263,890	1,006,960	1,922,679	605,640	315,888	141,060	36,302	-
9	Derecognition	1508	- 34,620,883	- 13,737,866	- 1,283,850	- 4,898,955	- 9,354,011	- 2,946,496	- 1,536,825	- 686,270	- 176,612	-
10	Deferred Gain on disposals	-	- 11,811,234	- 4,686,800	- 437,997	- 1,671,324	- 3,191,207	- 1,005,224	- 524,302	- 234,127	- 60,253	-
11	Operations Consolidation Plan Sharing Variance	1508	- 73,723,293	- 29,254,040	- 2,733,888	- 10,432,060	- 19,918,858	- 6,274,403	- 3,272,586	- 1,461,374	- 376,085	-
12	Excess Expansion Deposits	-	- 10,859,400	-	-	-	- 6,910,032	- 2,176,647	- 1,135,290	- 506,964	- 130,467	-
13	Accounts Receivable Credits	-	- 3,433,893	- 2,866,202	-	- 514,328	- 52,442	- 418	-	-	- 503	-
14	PILs and Tax Variance	1592	- 8,840,125	- 3,507,838	- 327,819	- 1,250,903	- 2,388,461	- 752,361	- 392,414	- 175,233	- 45,096	-
15	Foregone Revenue Fixed	1595	- 3,785,814	- 3,552,817	- 282,815	168,856	- 49,223	- 49,579	- 18,454	-	-	- 1,782
16	Foregone Revenue (per connection)	1595	- 19,197	-	-	-	-	-	-	- 16,518	- 2,680	-
17	Foregone Revenue Variable	1595	- 169,912	-	-	436,156	- 871,426	241,239	167,244	- 53,165	- 89,960	-
	Total		- 203,923,889	- 74,607,526	- 7,541,599	- 26,901,494	- 60,930,242	- 18,606,420	- 9,653,293	- 4,457,800	- 1,223,734	

Load / Customers / Devices / Connections Forecast

	2020 Forecast Dist Billing Determinants (Jan - Dec)																
	kVA							40,232,337	NA	NA	NA	24,899,004	10,406,674	4,600,360	326,300	NA	-
	kWh							23,377,600,153	4,531,218,421	297,763,685	2,299,006,608	9,608,309,249	4,595,015,405	1,889,478,427	116,219,746	40,588,612	-
	Number of Customers							784,280	615,118	85,852	71,599	10,417	430	38	1	-	825
	Devices/Connections							177,454	NA	NA	NA	NA	NA	NA	165,274	12,180	-

Rate Rider Calculation

		Account Number	Proposed Recovery Period (years)	Amount	Allocators	Rate Rider Start Year	Rate Rider End Year	Billing Unit	Residential	CS Muti-Units Residential	GS < 50 kW	GS - 50 to 999 kW	GS > 1,000 to 4,999 kW	Large User =>5,000 kW	Street Lighting	USL (Connections)	USL (Customer)
1	Stranded Meters	1555	4.00	- 1,387,244	Stranded Meters	2021	2024	Customers ¹	- 0.02	-	- 0.13	- 0.46	-	-	-	-	-
2	Wireless pole attachments Rev	1508	4.00	- 679,825	2020 Revenue Offsets	2021	2024	Cust.+ Usage ¹	- 0.01	- 0.01	- 0.00002	- 0.00120	- 0.00060	- 0.00050	- 0.01170	- 0.00003	-
3	Impact for USGAAP (Actuarial loss on OPEB)	1508	0.83	6,441,837	2017 Distribution Revenue	2020	2020	Cust.+ Usage ¹	0.41	0.27	0.00048	0.08270	0.06240	0.07360	0.46320	0.00097	-
4	IFRS-CGAAP PP&E	1575	0.83	- 1,558,360	2017 Distribution Revenue	2020	2020	Cust.+ Usage ¹	- 0.10	- 0.07	- 0.00012	- 0.02000	- 0.01510	- 0.01780	- 0.11200	- 0.00024	-
5	CRRRVA	1508	2.00	- 74,846,309	2017 Distribution Revenue	2023	2024	Cust.+ Usage ¹	- 1.98	- 1.33	- 0.00230	- 0.40050	- 0.30190	- 0.35620	- 2.24230	- 0.00470	-
6	Monthly Billing	1508	2.83	11,425,564	Monthly Billing Conversion	2020	2022	Cust.+ Usage ¹	0.48	-	0.00018	-	-	-	-	-	-
7	External Driven Capital	1508	0.83	- 3,171,984	2017 Distribution Revenue	2020	2020	Cust.+ Usage ¹	- 0.20	- 0.14	- 0.00023	- 0.04070	- 0.03070	- 0.03620	- 0.22810	- 0.00048	-
8	OPEB cash vs accrual	1508	0.83	7,116,183	2017 Distribution Revenue	2020	2020	Cust.+ Usage ¹	0.45	0.30	0.00053	0.09140	0.06890	0.08130	0.51170	0.00107	-
9	Derecognition	1508	1.00	- 34,620,883	2017 Distribution Revenue	2022	2022	Cust.+ Usage ¹	- 1.84	- 1.23	- 0.00213	- 0.37050	- 0.27930	- 0.32950	- 2.07440	- 0.00435	-
10	Deferred Gain on disposals		1.83	- 11,811,234	2017 Distribution Revenue	2020	2021	Cust.+ Usage ¹	- 0.34	- 0.23	- 0.00040	- 0.06900	- 0.05200	- 0.06130	- 0.38600	- 0.00081	-
11	Operations Consolidation Plan Sharing Variance	1508	1.83	- 73,723,293	2017 Distribution Revenue	2020	2021	Cust.+ Usage ¹	- 2.13	- 1.43	- 0.00248	- 0.43040	- 0.32440	- 0.38270	- 2.40940	- 0.00505	-
12	Excess Expansion Deposits		4.00	- 10,859,400	Distribution Revenue G	2021	2024	Cust.+ Usage ¹	-	-	-	- 0.06840	- 0.05160	- 0.06090	- 0.38310	- 0.00080	-
13	Accounts Receivable Credits		4.00	- 3,433,893	AR Credits	2021	2024	Cust.+ Usage ¹	- 0.10	-	- 0.00006	- 0.00050	-	-	-	-	-
14	PILs and Tax Variance	1592	2.00	- 8,840,125	2017 Distribution Revenue	2023	2024	Cust.+ Usage ¹	- 0.23	- 0.16	- 0.00027	- 0.04730	- 0.03570	- 0.04210	- 0.26480	- 0.00056	-
15	Foregone Revenue Fixed	1595	1.83	- 3,785,814		2020	2021	Customers ¹	- 0.26	- 0.15	0.11	- 0.21	- 5.17	- 21.77	-	-	- 0.10
16	Foregone Revenue (per connection)	1595	1.83	- 19,197		2020	2021	Customers ¹	-	-	-	-	-	-	0.00	- 0.01	-
17	Foregone Revenue Variable	1595	1.83	- 169,912		2020	2021	Usage ¹	-	-	0.00010	- 0.01880	0.01250	0.01960	- 0.08770	- 0.00121	-

¹ "Customers" means Residential, GS < 50 kW and GS 50 to 999 kW rates recovery are based on \$/cust/30 days

¹ "Cust.+Usage" means Residential and CSMUR rates recovery are based on \$/cust/30 days and all other Rate classes recovery are based on \$/kWh or \$/kVA or \$/Device or \$/Connection



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2020 RTSR Workform for Electricity Distributors

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

Utility Name	Toronto Hydro-Electric System Limited
Service Territory	
Assigned EB Number	EB-2018-0165
Name and Title	
Phone Number	
Email Address	
Date	
Last COS Re-based Year	2015

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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.



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2020 RTSR Workform for Electricity Distributors

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2020 RTSR Workform for Electricity Distributors

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

Rate Class	Unit	RTSR- Network	RTSR- Connection
Residential	kWh	0.00796	0.00703
Competitive Sector Multi-Unit Residential Service	kWh	0.00796	0.00703
General Service Less Than 50 kW	kWh	0.00775	0.00629
General Service 50 to 999 kW	kW	2.6576	2.3054
General Service 1,000 to 4,999 kW	kW	2.5677	2.3030
Large Use > 5000 kW	kW	2.9271	2.5587
Unmetered Scattered Load	kWh	0.00482	0.00444
Street Lighting	kW	2.3638	2.7488
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
Choose Rate Class			
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Choose Rate Class			



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2020 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor <i>eg: (1.0325)</i>	Loss Adjusted Billed kWh
Residential	RTSR - Network	kWh	0.00796	4,531,218,421		1.0295	4,664,889,364
Residential	RTSR - Connection	kWh	0.00703	4,531,218,421		1.0295	4,664,889,364
Competitive Sector Multi-Unit Residential Service	RTSR - Network	kWh	0.00796	297,763,685		1.0295	306,547,714
Competitive Sector Multi-Unit Residential Service	RTSR - Connection	kWh	0.00703	297,763,685		1.0295	306,547,714
General Service Less Than 50 kW	RTSR - Network	kWh	0.00775	2,299,006,608		1.0295	2,366,827,303
General Service Less Than 50 kW	RTSR - Connection	kWh	0.00629	2,299,006,608		1.0295	2,366,827,303
General Service 50 to 999 kW	RTSR - Network	kW	2.65760	9,608,309,249	22,881,047		
General Service 50 to 999 kW	RTSR - Connection	kW	2.30540	9,608,309,249	22,881,047		
General Service 1,000 to 4,999 kW	RTSR - Network	kW	2.56770	4,595,015,405	9,649,483		
General Service 1,000 to 4,999 kW	RTSR - Connection	kW	2.30300	4,595,015,405	9,649,483		
Large Use > 5000 kW	RTSR - Network	kW	2.92710	1,889,478,427	4,274,919		
Large Use > 5000 kW	RTSR - Connection	kW	2.55870	1,889,478,427	4,274,919		
Unmetered Scattered Load	RTSR - Network	kWh	0.00482	40,588,612		1.0295	41,785,976
Unmetered Scattered Load	RTSR - Connection	kWh	0.00444	40,588,612		1.0295	41,785,976
Street Lighting	RTSR - Network	kW	2.36380	116,219,746	326,300		
Street Lighting	RTSR - Connection	kW	2.74880	116,219,746	326,300		

Uniform Transmission Rates		Unit	2018	2019	2020
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.61	\$ 3.77	\$ 3.92
Line Connection Service Rate	kW	\$	0.95	\$ 0.95	\$ 0.97
Transformation Connection Service Rate	kW	\$	2.34	\$ 2.28	\$ 2.33
Hydro One Sub-Transmission Rates		Unit	2018	2019	2020
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.1942	\$ 3.2429	
Line Connection Service Rate	kW	\$	0.7710	\$ 0.7794	
Transformation Connection Service Rate	kW	\$	1.7493	\$ 1.8624	
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$ 2.6418	\$ -
If needed, add extra host here. (I)		Unit	2018	2019	2020
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -
If needed, add extra host here. (II)		Unit	Effective January 1, 2018	Effective January 1, 2019	Effective January 1, 2020
Rate Description			Rate	Rate	Rate
Network Service Rate	kW				
Line Connection Service Rate	kW				
Transformation Connection Service Rate	kW				
Both Line and Transformation Connection Service Rate	kW	\$	-	\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2018	Current 2019	Forecast 2020
			-\$ 10,913,609	-\$ 10,913,609	-\$ 10,913,609



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2020 RTSR Workform for Electricity Distributors

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

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,843,456	\$3.61	13,874,876	3,837,346	\$0.95	3,645,479	3,908,937	\$2.34	9,146,913	\$ 12,792,391
February	3,580,728	\$3.61	12,926,428	3,601,682	\$0.95	3,421,598	3,666,297	\$2.34	8,579,135	\$ 12,000,733
March	3,333,506	\$3.61	12,033,957	3,364,658	\$0.95	3,196,425	3,443,782	\$2.34	8,058,450	\$ 11,254,875
April	3,216,637	\$3.61	11,612,060	3,615,475	\$0.95	3,434,701	3,678,690	\$2.34	8,608,134	\$ 12,042,836
May	3,885,992	\$3.61	14,028,431	3,914,240	\$0.95	3,718,528	4,029,034	\$2.34	9,427,940	\$ 13,146,468
June	3,979,677	\$3.61	14,366,634	4,197,184	\$0.95	3,987,325	4,303,424	\$2.34	10,070,012	\$ 14,057,337
July	4,548,005	\$3.61	16,418,298	4,462,152	\$0.95	4,239,044	4,580,983	\$2.34	10,719,500	\$ 14,958,545
August	4,281,418	\$3.61	15,455,919	4,256,115	\$0.95	4,043,309	4,372,928	\$2.34	10,232,652	\$ 14,275,961
September	4,576,539	\$3.61	16,521,306	4,465,076	\$0.95	4,241,822	4,582,171	\$2.34	10,722,280	\$ 14,964,102
October	3,360,706	\$3.61	12,132,149	3,364,227	\$0.95	3,196,016	3,457,880	\$2.34	8,091,439	\$ 11,287,455
November	3,531,250	\$3.61	12,747,813	3,459,980	\$0.95	3,286,981	3,551,137	\$2.34	8,309,661	\$ 11,596,642
December	3,455,981	\$3.61	12,476,091	3,406,621	\$0.95	3,236,290	3,505,232	\$2.34	8,202,243	\$ 11,438,533
Total	45,593,895	\$ 3.61	\$164,593,961	45,944,756	\$ 0.95	\$ 43,647,518	47,080,495	\$ 2.34	\$110,168,358	\$153,815,876

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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



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

Add Extra Host Here (II) (if needed)				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January		\$0.00			\$0.00			\$0.00		\$ -			
February		\$0.00			\$0.00			\$0.00		\$ -			
March		\$0.00			\$0.00			\$0.00		\$ -			
April		\$0.00			\$0.00			\$0.00		\$ -			
May		\$0.00			\$0.00			\$0.00		\$ -			
June		\$0.00			\$0.00			\$0.00		\$ -			
July		\$0.00			\$0.00			\$0.00		\$ -			
August		\$0.00			\$0.00			\$0.00		\$ -			
September		\$0.00			\$0.00			\$0.00		\$ -			
October		\$0.00			\$0.00			\$0.00		\$ -			
November		\$0.00			\$0.00			\$0.00		\$ -			
December		\$0.00			\$0.00			\$0.00		\$ -			
Total	-	\$ -	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -	-	\$ -
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	3,843,456	\$3.61	\$ 13,874,876	3,837,346	\$0.95	\$ 3,645,479	3,908,937	\$2.34	\$ 9,146,913	\$ 12,792,391			
February	3,580,728	\$3.61	\$ 12,926,428	3,601,682	\$0.95	\$ 3,421,598	3,666,297	\$2.34	\$ 8,579,135	\$ 12,000,733			
March	3,333,506	\$3.61	\$ 12,033,957	3,364,658	\$0.95	\$ 3,196,425	3,443,782	\$2.34	\$ 8,058,450	\$ 11,254,875			
April	3,216,637	\$3.61	\$ 11,612,060	3,615,475	\$0.95	\$ 3,434,701	3,678,690	\$2.34	\$ 8,608,134	\$ 12,042,836			
May	3,885,992	\$3.61	\$ 14,028,431	3,914,240	\$0.95	\$ 3,718,528	4,029,034	\$2.34	\$ 9,427,940	\$ 13,146,468			
June	3,979,677	\$3.61	\$ 14,366,634	4,197,184	\$0.95	\$ 3,987,325	4,303,424	\$2.34	\$ 10,070,012	\$ 14,057,337			
July	4,548,005	\$3.61	\$ 16,418,298	4,462,152	\$0.95	\$ 4,239,044	4,580,983	\$2.34	\$ 10,719,500	\$ 14,958,545			
August	4,281,418	\$3.61	\$ 15,455,919	4,256,115	\$0.95	\$ 4,043,309	4,372,928	\$2.34	\$ 10,232,652	\$ 14,275,961			
September	4,576,539	\$3.61	\$ 16,521,306	4,465,076	\$0.95	\$ 4,241,822	4,582,171	\$2.34	\$ 10,722,280	\$ 14,964,102			
October	3,360,706	\$3.61	\$ 12,132,149	3,364,227	\$0.95	\$ 3,196,016	3,457,880	\$2.34	\$ 8,091,439	\$ 11,287,455			
November	3,531,250	\$3.61	\$ 12,747,813	3,459,980	\$0.95	\$ 3,286,981	3,551,137	\$2.34	\$ 8,309,661	\$ 11,596,642			
December	3,455,981	\$3.61	\$ 12,476,091	3,406,621	\$0.95	\$ 3,236,290	3,505,232	\$2.34	\$ 8,202,243	\$ 11,438,533			
Total	45,593,895	\$ 3.61	\$164,593,961	45,944,756	\$ 0.95	\$ 43,647,518	47,080,495	\$ 2.34	\$110,168,358	\$153,815,876			
											Low Voltage Switchgear Credit (if applicable)		
											Total including deduction for Low Voltage Switchgear Credit		
											\$142,902,267		



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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,843,456	\$ 3.7700	\$ 14,489,829	3,837,346	\$ 0.9500	\$ 3,645,479	3,908,937	\$ 2.2750	\$ 8,892,832	\$ 12,538,310
February	3,580,728	\$ 3.7700	\$ 13,499,345	3,601,682	\$ 0.9500	\$ 3,421,598	3,666,297	\$ 2.2750	\$ 8,340,826	\$ 11,762,424
March	3,333,506	\$ 3.7700	\$ 12,567,318	3,364,658	\$ 0.9500	\$ 3,196,425	3,443,782	\$ 2.2750	\$ 7,834,604	\$ 11,031,029
April	3,216,637	\$ 3.7700	\$ 12,126,721	3,615,475	\$ 0.9500	\$ 3,434,701	3,678,690	\$ 2.2750	\$ 8,369,019	\$ 11,803,721
May	3,885,992	\$ 3.7700	\$ 14,650,190	3,914,240	\$ 0.9500	\$ 3,718,528	4,029,034	\$ 2.2750	\$ 9,166,052	\$ 12,884,580
June	3,979,677	\$ 3.7700	\$ 15,003,382	4,197,184	\$ 0.9500	\$ 3,987,325	4,303,424	\$ 2.2750	\$ 9,790,290	\$ 13,777,614
July	4,548,005	\$ 3.7700	\$ 17,145,979	4,462,152	\$ 0.9500	\$ 4,239,044	4,580,983	\$ 2.2750	\$ 10,421,736	\$ 14,660,781
August	4,281,418	\$ 3.7700	\$ 16,140,946	4,256,115	\$ 0.9500	\$ 4,043,309	4,372,928	\$ 2.2750	\$ 9,948,411	\$ 13,991,720
September	4,576,539	\$ 3.7700	\$ 17,253,552	4,465,076	\$ 0.9500	\$ 4,241,822	4,582,171	\$ 2.2750	\$ 10,424,439	\$ 14,666,261
October	3,360,706	\$ 3.7700	\$ 12,669,862	3,364,227	\$ 0.9500	\$ 3,196,016	3,457,880	\$ 2.2750	\$ 7,866,677	\$ 11,062,693
November	3,531,250	\$ 3.7700	\$ 13,312,813	3,459,980	\$ 0.9500	\$ 3,286,981	3,551,137	\$ 2.2750	\$ 8,078,837	\$ 11,365,818
December	3,455,981	\$ 3.7700	\$ 13,029,048	3,406,621	\$ 0.9500	\$ 3,236,290	3,505,232	\$ 2.2750	\$ 7,974,403	\$ 11,210,693
Total	45,593,895	\$ 3.77	\$ 171,888,984	45,944,756	\$ 0.95	\$ 43,647,518	47,080,495	\$ 2.28	\$ 107,108,126	\$ 150,755,644

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
February	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
March	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
April	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
May	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
June	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
July	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
August	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
September	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
October	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
November	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
December	-	\$ 3.2429	\$ -	-	\$ 0.7794	\$ -	-	\$ 1.8624	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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



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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$	-	-	\$	-	-	\$	-	\$ -
February	-	\$	-	-	\$	-	-	\$	-	\$ -
March	-	\$	-	-	\$	-	-	\$	-	\$ -
April	-	\$	-	-	\$	-	-	\$	-	\$ -
May	-	\$	-	-	\$	-	-	\$	-	\$ -
June	-	\$	-	-	\$	-	-	\$	-	\$ -
July	-	\$	-	-	\$	-	-	\$	-	\$ -
August	-	\$	-	-	\$	-	-	\$	-	\$ -
September	-	\$	-	-	\$	-	-	\$	-	\$ -
October	-	\$	-	-	\$	-	-	\$	-	\$ -
November	-	\$	-	-	\$	-	-	\$	-	\$ -
December	-	\$	-	-	\$	-	-	\$	-	\$ -
Total	-	\$	-	-	\$	-	-	\$	-	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,843,456	\$3.77	\$ 14,489,829	3,837,346	\$0.95	\$ 3,645,479	3,908,937	\$2.28	\$ 8,892,832	\$ 12,538,310
February	3,580,728	\$3.77	\$ 13,499,345	3,601,682	\$0.95	\$ 3,421,598	3,666,297	\$2.28	\$ 8,340,826	\$ 11,762,424
March	3,333,506	\$3.77	\$ 12,567,318	3,364,658	\$0.95	\$ 3,196,425	3,443,782	\$2.28	\$ 7,834,604	\$ 11,031,029
April	3,216,637	\$3.77	\$ 12,126,721	3,615,475	\$0.95	\$ 3,434,701	3,678,690	\$2.28	\$ 8,369,019	\$ 11,803,721
May	3,885,992	\$3.77	\$ 14,650,190	3,914,240	\$0.95	\$ 3,718,528	4,029,034	\$2.28	\$ 9,166,052	\$ 12,884,580
June	3,979,677	\$3.77	\$ 15,003,382	4,197,184	\$0.95	\$ 3,987,325	4,303,424	\$2.28	\$ 9,790,290	\$ 13,777,614
July	4,548,005	\$3.77	\$ 17,145,979	4,462,152	\$0.95	\$ 4,239,044	4,580,983	\$2.28	\$ 10,421,736	\$ 14,660,781
August	4,281,418	\$3.77	\$ 16,140,946	4,256,115	\$0.95	\$ 4,043,309	4,372,928	\$2.28	\$ 9,948,411	\$ 13,991,720
September	4,576,539	\$3.77	\$ 17,253,552	4,465,076	\$0.95	\$ 4,241,822	4,582,171	\$2.28	\$ 10,424,439	\$ 14,666,261
October	3,360,706	\$3.77	\$ 12,669,862	3,364,227	\$0.95	\$ 3,196,016	3,457,880	\$2.28	\$ 7,866,677	\$ 11,062,693
November	3,531,250	\$3.77	\$ 13,312,813	3,459,980	\$0.95	\$ 3,286,981	3,551,137	\$2.28	\$ 8,078,837	\$ 11,365,818
December	3,455,981	\$3.77	\$ 13,029,048	3,406,621	\$0.95	\$ 3,236,290	3,505,232	\$2.28	\$ 7,974,403	\$ 11,210,693
Total	45,593,895	\$ 3.77	\$ 171,888,984	45,944,756	\$ 0.95	\$ 43,647,518	47,080,495	\$ 2.28	\$ 107,108,126	\$ 150,755,644
Low Voltage Switchgear Credit (if applicable)										\$ - 10,913,609
Total including deduction for Low Voltage Switchgear Credit										<u>\$ 139,842,035</u>



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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,843,456	\$ 3.9200	\$ 15,066,348	3,837,346	\$ 0.9700	\$ 3,722,226	3,908,937	\$ 2.3300	\$ 9,107,823	\$ 12,830,049
February	3,580,728	\$ 3.9200	\$ 14,036,454	3,601,682	\$ 0.9700	\$ 3,493,632	3,666,297	\$ 2.3300	\$ 8,542,472	\$ 12,036,104
March	3,333,506	\$ 3.9200	\$ 13,067,344	3,364,658	\$ 0.9700	\$ 3,263,718	3,443,782	\$ 2.3300	\$ 8,024,012	\$ 11,287,730
April	3,216,637	\$ 3.9200	\$ 12,609,217	3,615,475	\$ 0.9700	\$ 3,507,011	3,678,690	\$ 2.3300	\$ 8,571,347	\$ 12,078,358
May	3,885,992	\$ 3.9200	\$ 15,233,089	3,914,240	\$ 0.9700	\$ 3,796,813	4,029,034	\$ 2.3300	\$ 9,387,649	\$ 13,184,462
June	3,979,677	\$ 3.9200	\$ 15,600,334	4,197,184	\$ 0.9700	\$ 4,071,268	4,303,424	\$ 2.3300	\$ 10,026,978	\$ 14,098,246
July	4,548,005	\$ 3.9200	\$ 17,828,180	4,462,152	\$ 0.9700	\$ 4,328,287	4,580,983	\$ 2.3300	\$ 10,673,690	\$ 15,001,978
August	4,281,418	\$ 3.9200	\$ 16,783,159	4,256,115	\$ 0.9700	\$ 4,128,432	4,372,928	\$ 2.3300	\$ 10,188,922	\$ 14,317,354
September	4,576,539	\$ 3.9200	\$ 17,940,033	4,465,076	\$ 0.9700	\$ 4,331,124	4,582,171	\$ 2.3300	\$ 10,676,458	\$ 15,007,582
October	3,360,706	\$ 3.9200	\$ 13,173,968	3,364,227	\$ 0.9700	\$ 3,263,300	3,457,880	\$ 2.3300	\$ 8,056,860	\$ 11,320,161
November	3,531,250	\$ 3.9200	\$ 13,842,500	3,459,980	\$ 0.9700	\$ 3,356,181	3,551,137	\$ 2.3300	\$ 8,274,149	\$ 11,630,330
December	3,455,981	\$ 3.9200	\$ 13,547,446	3,406,621	\$ 0.9700	\$ 3,304,422	3,505,232	\$ 2.3300	\$ 8,167,191	\$ 11,471,613
Total	45,593,895	\$ 3.92	\$ 178,728,068	45,944,756	\$ 0.97	\$ 44,566,414	47,080,495	\$ 2.33	\$ 109,697,553	\$ 154,263,967

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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



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2020 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,843,456	\$ 3.92	15,066,348	3,837,346	\$ 0.97	3,722,226	3,908,937	\$ 2.33	9,107,823	\$ 12,830,049
February	3,580,728	\$ 3.92	14,036,454	3,601,682	\$ 0.97	3,493,632	3,666,297	\$ 2.33	8,542,472	\$ 12,036,104
March	3,333,506	\$ 3.92	13,067,344	3,364,658	\$ 0.97	3,263,718	3,443,782	\$ 2.33	8,024,012	\$ 11,287,730
April	3,216,637	\$ 3.92	12,609,217	3,615,475	\$ 0.97	3,507,011	3,678,690	\$ 2.33	8,571,347	\$ 12,078,358
May	3,885,992	\$ 3.92	15,233,089	3,914,240	\$ 0.97	3,796,813	4,029,034	\$ 2.33	9,387,649	\$ 13,184,462
June	3,979,677	\$ 3.92	15,600,334	4,197,184	\$ 0.97	4,071,268	4,303,424	\$ 2.33	10,026,978	\$ 14,098,246
July	4,548,005	\$ 3.92	17,828,180	4,462,152	\$ 0.97	4,328,287	4,580,983	\$ 2.33	10,673,690	\$ 15,001,978
August	4,281,418	\$ 3.92	16,783,159	4,256,115	\$ 0.97	4,128,432	4,372,928	\$ 2.33	10,188,922	\$ 14,317,354
September	4,576,539	\$ 3.92	17,940,033	4,465,076	\$ 0.97	4,331,124	4,582,171	\$ 2.33	10,676,458	\$ 15,007,582
October	3,360,706	\$ 3.92	13,173,968	3,364,227	\$ 0.97	3,263,300	3,457,880	\$ 2.33	8,056,860	\$ 11,320,161
November	3,531,250	\$ 3.92	13,842,500	3,459,980	\$ 0.97	3,356,181	3,551,137	\$ 2.33	8,274,149	\$ 11,630,330
December	3,455,981	\$ 3.92	13,547,446	3,406,621	\$ 0.97	3,304,422	3,505,232	\$ 2.33	8,167,191	\$ 11,471,613
Total	45,593,895	\$ 3.92	\$ 178,728,068	45,944,756	\$ 0.97	\$ 44,566,414	47,080,495	\$ 2.33	\$ 109,697,553	\$ 154,263,967
Low Voltage Switchgear Credit (if applicable)										-\$ 10,913,609
Total including deduction for Low Voltage Switchgear Credit										<u>\$ 143,350,358</u>



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2020 RTSR Workform for Electricity Distributors

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	RTSR - Network	kWh	0.00796	4,664,889,364		37,132,519	23.7%	40,657,314	0.00872
Competitive Sector Multi-Unit Residential Service	RTSR - Network	kWh	0.00796	306,547,714		2,440,120	1.6%	2,671,748	0.00872
General Service Less Than 50 kW	RTSR - Network	kWh	0.00775	2,366,827,303		18,342,912	11.7%	20,084,108	0.00849
General Service 50 to 999 kW	RTSR - Network	kW	2.65760		22,881,047	60,808,670	38.7%	66,580,917	2.9099
General Service 1,000 to 4,999 kW	RTSR - Network	kW	2.56770		9,649,483	24,776,978	15.8%	27,128,926	2.8114
Large Use > 5000 kW	RTSR - Network	kW	2.92710		4,274,919	12,513,116	8.0%	13,700,920	3.2050
Unmetered Scattered Load	RTSR - Network	kWh	0.00482	41,785,976		201,408	0.1%	220,527	0.00528
Street Lighting	RTSR - Network	kW	2.36380		326,300	771,308	0.5%	844,524	2.5882

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

156,987,031

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential	RTSR - Connection	kWh	0.00703	4,664,889,364		32,794,172	24.0%	33,516,077	0.00718
Competitive Sector Multi-Unit Residential Service	RTSR - Connection	kWh	0.00703	306,547,714		2,155,030	1.6%	2,202,470	0.00718
General Service Less Than 50 kW	RTSR - Connection	kWh	0.00629	2,366,827,303		14,887,344	10.9%	15,215,062	0.00643
General Service 50 to 999 kW	RTSR - Connection	kW	2.30540		22,881,047	52,749,965	38.6%	53,911,160	2.3561
General Service 1,000 to 4,999 kW	RTSR - Connection	kW	2.30300		9,649,483	22,222,760	16.2%	22,711,954	2.3537
Large Use > 5000 kW	RTSR - Connection	kW	2.55870		4,274,919	10,938,236	8.0%	11,179,021	2.6150
Unmetered Scattered Load	RTSR - Connection	kWh	0.00444	41,785,976		185,530	0.1%	189,614	0.00454
Street Lighting	RTSR - Connection	kW	2.74880		326,300	896,933	0.7%	916,678	2.8093

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

126,820,871

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	0.00872	4,664,889,364		40,657,314	23.7%	42,274,979	0.00906
Competitive Sector Multi-Unit Residential Service	RTSR - Network	kWh	0.00872	306,547,714		2,671,748	1.6%	2,778,050	0.00906
General Service Less Than 50 kW	RTSR - Network	kWh	0.00849	2,366,827,303		20,084,108	11.7%	20,883,210	0.00882
General Service 50 to 999 kW	RTSR - Network	kW	2.9099		22,881,047	66,580,917	38.7%	69,230,025	2.9842
General Service 1,000 to 4,999 kW	RTSR - Network	kW	2.8114		9,649,483	27,128,926	15.8%	28,208,327	2.8833
Large Use > 5000 kW	RTSR - Network	kW	3.2050		4,274,919	13,700,920	8.0%	14,246,050	3.2868
Unmetered Scattered Load	RTSR - Network	kWh	0.00528	41,785,976		220,527	0.1%	229,301	0.00549
Street Lighting	RTSR - Network	kW	2.5882		326,300	844,524	0.5%	878,126	2.6543

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

171,880,804

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	0.00718	4,664,889,364		33,516,077	24.0%	34,356,920	0.00737
Competitive Sector Multi-Unit Residential Service	RTSR - Connection	kWh	0.00718	306,547,714		2,202,470	1.6%	2,257,725	0.00737
General Service Less Than 50 kW	RTSR - Connection	kWh	0.00643	2,366,827,303		15,215,062	10.9%	15,596,773	0.00659
General Service 50 to 999 kW	RTSR - Connection	kW	2.3561		22,881,047	53,911,160	38.6%	55,263,670	2.3822
General Service 1,000 to 4,999 kW	RTSR - Connection	kW	2.3537		9,649,483	22,711,954	16.2%	23,281,746	2.3797
Large Use > 5000 kW	RTSR - Connection	kW	2.6150		4,274,919	11,179,021	8.0%	11,459,478	2.6439
Unmetered Scattered Load	RTSR - Connection	kWh	0.00454	41,785,976		189,614	0.1%	194,371	0.00465
Street Lighting	RTSR - Connection	kW	2.8093		326,300	916,678	0.7%	939,675	2.8403

130,942,026



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Sheet 16.1 Revenue Worksheet -

Total kWhs from Load Forecast	23,377,600,153
-------------------------------	----------------

Total kWhs from Load Forecast	40,232,337
-------------------------------	------------

Deficiency/sufficiency (RRWF 8. cell F51)	21,091,163
---	------------

Miscellaneous Revenue (RRWF 5. cell F48)	47,772,840
---	------------

			1	2	4	5	6	7	9	10
	ID	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Billing Data										
Forecast kWh	CEN	23,377,600,153	4,531,218,421	2,299,006,608	9,608,309,249	4,595,015,405	1,889,478,427	116,219,746	40,588,612	297,763,685
Forecast kW	CDEM	40,232,337			24,899,004	10,406,674	4,600,360	326,300		
Forecast kW, included in CDEM, of customers receiving line transformer allowance		19,579,628			6,373,898	8,698,598	4,507,133			
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.										
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	23,377,600,153	4,531,218,421	2,299,006,608	9,608,309,249	4,595,015,405	1,889,478,427	116,219,746	40,588,612	297,763,685
Existing Monthly Charge			\$38.00	\$36.30	\$52.22	\$997.38	\$4,402.54	\$1.63	\$7.24	\$31.00
Existing Distribution kWh Rate			\$0.0055	\$0.0331					\$0.0897	\$0.0085
Existing Distribution kW Rate					\$8.22	\$6.47	\$6.94	\$36.27	\$0.75	
Existing TOA Rate			\$0.63	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63	\$0.63
Additional Charges										
Distribution Revenue from Rates		\$783,714,891	\$305,551,446	\$107,331,623	\$211,142,740	\$72,427,709	\$33,914,273	\$15,068,574	\$3,822,500	\$34,456,025
Transformer Ownership Allowance		\$12,335,166	\$0	\$0	\$4,015,556	\$5,480,116	\$2,839,494	\$0	\$0	\$0
Net Class Revenue	CREV	\$771,379,725	\$305,551,446	\$107,331,623	\$207,127,185	\$66,947,592	\$31,074,780	\$15,068,574	\$3,822,500	\$34,456,025



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Sheet I6.2 Customer Data Worksheet -

			1	2	4	5	6	7	9	10
	ID	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Billing Data										
Bad Debt 3 Year Historical Average	BDHA	\$7,377,253	\$3,890,292	\$2,111,101	\$828,264	\$261,154	\$0	\$0	\$0	\$286,442
Late Payment 3 Year Historical Average	LPHA	\$4,287,180	\$2,487,420	\$919,878	\$596,564	\$77,959	\$16,058		\$5,649	\$183,652
Number of Bills	CNB	9,411,468	7,381,416	859,188.00	125,004.00	5,160	456.00	120.00	9,900.00	1,030,224
Number of Devices	CDEV							165,274		
Number of Connections (Unmetered)	CCON	103,999						91,819	12,180	
Total Number of Customers	CCA	784,280	615,118	71,599	10,417	430	38	1	825	85,852
Bulk Customer Base	CCB	-								
Primary Customer Base	CCP	802,785	615,118	71,599	10,417	430	38	18,506	825	85,852
Line Transformer Customer Base	CCLT	800,327	615,118	71,599	8,333	94	-	18,506	825	85,852
Secondary Customer Base	CCS	775,441	615,118	71,599	2,041	5	-	1	825	85,852
Weighted - Services	CWCS	689,087	615,118	71,599	2,041	5	-	-	-	325
Weighted Meter -Capital	CWMC	137,068,160	87,346,756	36,658,688	11,167,024	1,675,710	219,982	-	-	-
Weighted Meter Reading	CWMR	9,715,948	7,381,416	988,066	1,211,289	124,201	10,976	-	-	-
Weighted Bills	CWNB	11,415,791	7,381,416	2,319,808	625,020	30,444	3,055	84	25,740	1,030,224

Bad Debt Data

Historic Year:	2015	5,920,268	3,264,885	1,679,206	910,835	-	-	-	-	65,342
Historic Year:	2016	9,841,560	4,872,078	2,746,113	1,039,975	783,461	-	-	-	399,934
Historic Year:	2017	6,369,929	3,533,912	1,907,985	533,980	-	-	-	-	394,051
Three-year average		7,377,253	3,890,292	2,111,101	828,264	261,154	-	-	-	286,442

Street Lighting Adjustment Factors

NCP Test Results	4 NCP
------------------	-------

	Primary Asset Data		Line Transformer Asset Data	
Class	Customers/ Devices	4 NCP	Customers/ Devices	4 NCP
Residential	615,118	4,129,569	615,118	4,129,569
Street Light	165,274	124,238	165,274	124,238

Street Lighting Adjustment Factors	
Primary	8.9309
Line Transformer	8.9309



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Sheet 18 Demand Data Worksheet -

This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes			Total	1	2	4	5	6	7	9	10	
				Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential	
				CP								
Sanity Check			Pass	Pass	Pass	Check 4CP	Check 4CP and 12CP	Check 12CP	Check 4CP and 12CP	Pass		
CO-INCIDENT PEAK												
1 CP												
Transformation CP	TCP1	4,262,830	972,614	578,946	1,662,853	764,853	239,922	-	3,548	40,093		
Bulk Delivery CP	BCP1	4,262,830	972,614	578,946	1,662,853	764,853	239,922	-	3,548	40,093		
Total Sytem CP	DCP1	4,262,830	972,614	578,946	1,662,853	764,853	239,922	-	3,548	40,093		
4 CP												
Transformation CP	TCP4	16,449,304	3,718,466	1,992,718	6,532,784	3,069,430	966,675	-	16,832	152,399		
Bulk Delivery CP	BCP4	16,449,304	3,718,466	1,992,718	6,532,784	3,069,430	966,675	-	16,832	152,399		
Total Sytem CP	DCP4	16,449,304	3,718,466	1,992,718	6,532,784	3,069,430	966,675	-	16,832	152,399		
12 CP												
Transformation CP	TCP12	45,262,168	8,853,188	5,623,085	18,460,316	8,322,601	3,323,660	171,288	58,103	449,926		
Bulk Delivery CP	BCP12	45,262,168	8,853,188	5,623,085	18,460,316	8,322,601	3,323,660	171,288	58,103	449,926		
Total Sytem CP	DCP12	45,262,168	8,853,188	5,623,085	18,460,316	8,322,601	3,323,660	171,288	58,103	449,926		
NON CO INCIDENT PEAK												
NCP												
Sanity Check			Pass	Pass	Pass	Pass	Pass	Pass	Pass	Pass		
1 NCP												
Classification NCP from Load Data Provider			DNCP1	4,603,543	1,085,007	601,583	1,674,421	782,816	364,037	31,399	5,833	58,447
Primary NCP			PNCP1	4,489,529	1,085,007	601,583	1,560,710	782,816	364,037	31,399	5,530	58,447
Line Transformer NCP			LTNCP1	3,383,973	1,085,007	601,583	1,399,700	202,306	-	31,399	5,530	58,447
Secondary NCP			SNCP1	2,218,380	1,085,007	601,583	419,910	16,504	-	31,399	5,530	58,447
4 NCP												
Classification NCP from Load Data Provider			DNCP4	17,678,767	4,129,569	2,275,913	6,481,669	3,096,720	1,325,478	124,238	22,521	222,660
Primary NCP			PNCP4	17,237,427	4,129,569	2,275,913	6,041,495	3,096,720	1,325,478	124,238	21,354	222,660
Line Transformer NCP			LTNCP4	12,980,524	4,129,569	2,275,913	5,418,227	788,565	-	124,238	21,354	222,660
Secondary NCP			SNCP4	8,464,488	4,129,569	2,275,913	1,625,468	65,287	-	124,238	21,354	222,660
12 NCP												
Classification NCP from Load Data Provider			DNCP12	48,381,915	10,395,631	6,389,304	18,220,979	8,564,929	3,805,731	320,510	63,331	621,500
Primary NCP			PNCP12	47,141,234	10,395,631	6,389,304	16,983,582	8,564,929	3,805,731	320,510	60,047	621,500
Line Transformer NCP			LTNCP12	35,213,790	10,395,631	6,389,304	15,231,478	2,195,321	-	320,510	60,047	621,500
Secondary NCP			SNCP12	22,537,005	10,395,631	6,389,304	4,569,443	180,571	-	320,510	60,047	621,500



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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

Rate Base Assets	Total	1	2	4	5	6	7	9	10
		Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
crev Distribution Revenue at Existing Rates	\$771,379,725	\$305,551,446	\$107,331,623	\$207,127,185	\$66,947,592	\$31,074,780	\$15,068,574	\$3,822,500	\$34,456,025
mi Miscellaneous Revenue (mi)	\$47,772,840	\$19,792,049	\$8,114,625	\$6,756,427	\$1,359,862	\$492,795	\$9,241,815	\$155,217	\$1,860,049
Miscellaneous Revenue Input equals Output									
Total Revenue at Existing Rates	\$819,152,565	\$325,343,495	\$115,446,248	\$213,883,612	\$68,307,455	\$31,567,575	\$24,310,389	\$3,977,718	\$36,316,074
Factor required to recover deficiency (1 + D)	0.9727								
Distribution Revenue at Status Quo Rates	\$750,288,561	\$297,197,019	\$104,396,948	\$201,463,887	\$65,117,103	\$30,225,129	\$14,656,567	\$3,717,985	\$33,513,924
Miscellaneous Revenue (mi)	\$47,772,840	\$19,792,049	\$8,114,625	\$6,756,427	\$1,359,862	\$492,795	\$9,241,815	\$155,217	\$1,860,049
Total Revenue at Status Quo Rates	\$798,061,401	\$316,989,068	\$112,511,573	\$208,220,314	\$66,476,965	\$30,717,924	\$23,898,382	\$3,873,202	\$35,373,973
Expenses									
di Distribution Costs (di)	\$124,900,629	\$42,571,551	\$19,570,561	\$37,192,606	\$14,983,861	\$6,009,511	\$1,403,857	\$327,461	\$2,841,221
cu Customer Related Costs (cu)	\$44,768,212	\$28,602,117	\$9,026,492	\$2,909,727	\$363,490	\$12,522	\$315,222	\$113,532	\$3,425,111
ad General and Administration (ad)	\$97,851,345	\$39,624,761	\$15,976,399	\$22,819,911	\$8,725,273	\$3,597,426	\$2,549,959	\$333,487	\$4,224,131
dep Depreciation and Amortization (dep)	\$256,201,715	\$100,818,904	\$42,703,876	\$67,666,062	\$23,743,031	\$9,490,070	\$3,803,047	\$779,288	\$7,197,437
INPUT PILs (INPUT)	\$9,359,686	\$3,519,710	\$1,468,235	\$2,449,058	\$910,774	\$421,838	\$215,018	\$32,628	\$342,424
INT Interest	\$95,178,320	\$35,791,805	\$14,930,436	\$24,904,383	\$9,261,628	\$4,289,658	\$2,186,515	\$331,797	\$3,482,098
Total Expenses	\$628,259,907	\$250,928,847	\$103,675,998	\$157,941,747	\$57,988,056	\$23,821,025	\$10,473,619	\$1,918,193	\$21,512,421
Direct Allocation	\$21,281,480	\$0	\$0	\$426,994	\$890,997	\$4,210,627	\$7,573,306	\$398,595	\$7,780,961
NI Allocated Net Income (NI)	\$148,520,015	\$55,850,948	\$23,298,042	\$38,861,785	\$14,452,211	\$6,693,752	\$3,411,925	\$517,748	\$5,433,604
Revenue Requirement (includes NI)	\$798,061,401	\$306,779,795	\$126,974,040	\$197,230,526	\$73,331,264	\$34,725,404	\$21,458,850	\$2,834,536	\$34,726,986
Revenue Requirement Input equals Output									

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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

Rate Base Assets		Total	1	2	4	5	6	7	9	10
			Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Rate Base Calculation										
Net Assets										
dp	Distribution Plant - Gross	\$4,638,494,377	\$1,817,528,425	\$760,511,343	\$1,246,992,377	\$453,521,194	\$174,174,814	\$55,147,869	\$13,752,948	\$116,865,407
gp	General Plant - Gross	\$815,259,956	\$305,229,773	\$127,188,556	\$212,005,512	\$78,930,957	\$37,638,646	\$19,935,609	\$2,897,292	\$31,433,611
accum dep	Accumulated Depreciation	(\$1,188,562,620)	(\$465,565,116)	(\$197,127,693)	(\$312,183,259)	(\$112,270,749)	(\$45,848,286)	(\$18,164,225)	(\$3,615,949)	(\$33,787,342)
co	Capital Contribution	(\$100,244,679)	(\$41,373,123)	(\$16,613,940)	(\$25,913,897)	(\$8,767,770)	(\$3,264,961)	(\$1,265,576)	(\$321,529)	(\$2,723,883)
Total Net Plant		\$4,164,947,034	\$1,615,819,960	\$673,958,265	\$1,120,900,734	\$411,413,632	\$162,700,213	\$55,653,677	\$12,712,761	\$111,787,792
Directly Allocated Net Fixed Assets		\$133,861,321	\$0	\$0	\$3,198,311	\$6,673,799	\$31,540,728	\$43,771,747	\$2,303,776	\$46,372,958
COP	Cost of Power (COP)	\$2,691,035,518	\$521,596,299	\$264,642,581	\$1,106,028,903	\$528,940,078	\$217,501,092	\$13,378,254	\$4,672,225	\$34,276,087
	OM&A Expenses	\$267,520,186	\$110,798,428	\$44,573,451	\$62,922,245	\$24,072,623	\$9,619,459	\$4,269,038	\$774,480	\$10,490,462
	Directly Allocated Expenses	\$4,679,814	\$0	\$0	\$22,111	\$46,138	\$218,029	\$2,872,170	\$151,167	\$1,370,198
	Subtotal	\$2,963,235,518	\$632,394,727	\$309,216,032	\$1,168,973,259	\$553,058,840	\$227,338,580	\$20,519,462	\$5,597,871	\$46,136,747
Working Capital		\$216,242,981	\$46,149,191	\$22,565,131	\$85,306,166	\$40,359,631	\$16,590,100	\$1,497,414	\$408,506	\$3,366,843
Total Rate Base		\$4,515,051,335	\$1,661,969,151	\$696,523,396	\$1,209,405,211	\$458,447,062	\$210,831,041	\$100,922,838	\$15,425,043	\$161,527,592
		Rate Base Input equals Output								
Equity Component of Rate Base		\$1,806,020,534	\$664,787,660	\$278,609,358	\$483,762,084	\$183,378,825	\$84,332,416	\$40,369,135	\$6,170,017	\$64,611,037
Net Income on Allocated Assets		\$148,520,015	\$66,060,221	\$8,835,575	\$49,851,573	\$7,597,912	\$2,686,272	\$5,851,457	\$1,556,415	\$6,080,591
Net Income on Direct Allocation Assets		\$5,352,934	\$0	\$0	\$127,896	\$266,876	\$1,261,271	\$1,750,373	\$92,125	\$1,854,392
Net Income		\$153,872,949	\$66,060,221	\$8,835,575	\$49,979,469	\$7,864,788	\$3,947,543	\$7,601,830	\$1,648,540	\$7,934,983
RATIOS ANALYSIS										
REVENUE TO EXPENSES STATUS QUO%		100.00%	103.33%	88.61%	105.57%	90.65%	88.46%	111.37%	136.64%	101.86%
EXISTING REVENUE MINUS ALLOCATED COSTS		\$21,091,164	\$18,563,700	(\$11,527,792)	\$16,653,086	(\$5,023,809)	(\$3,157,829)	\$2,851,539	\$1,143,181	\$1,589,089
		Deficiency Input equals Output								
STATUS QUO REVENUE MINUS ALLOCATED COSTS		(\$0)	\$10,209,273	(\$14,462,467)	\$10,989,788	(\$6,854,299)	(\$4,007,480)	\$2,439,532	\$1,038,666	\$646,987
RETURN ON EQUITY COMPONENT OF RATE BASE		8.52%	9.94%	3.17%	10.33%	4.29%	4.68%	18.83%	26.72%	12.28%



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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Output sheet showing minimum and maximum level for
Monthly Fixed Charge

Summary

	1	2	4	5	6	7	9	10
	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Customer Unit Cost per month - Avoided Cost	\$5.18	\$14.91	\$28.68	\$66.76	\$68.12	\$0.28	\$0.73	\$2.84
Customer Unit Cost per month - Directly Related	\$7.28	\$20.33	\$40.19	\$87.33	\$94.09	\$0.44	\$1.16	\$4.50
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$18.03	\$34.18	\$57.18	\$180.67	\$180.64	\$4.97	\$2.43	\$11.95
Existing Approved Fixed Charge	\$38.00	\$36.30	\$52.22	\$997.38	\$4,402.54	\$1.63	\$7.24	\$31.00

Information to be Used to Allocate PILs, ROD, ROE and A&G

		1	2	4	5	6	7	9	10
	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
General Plant - Gross Assets	\$815,259,956	\$305,229,773	\$127,188,556	\$212,005,512	\$78,930,957	\$37,638,646	\$19,935,609	\$2,897,292	\$31,433,611
General Plant - Accumulated Depreciation	(\$364,366,914)	(\$136,417,384)	(\$56,844,815)	(\$94,752,347)	(\$35,276,882)	(\$16,821,968)	(\$8,909,890)	(\$1,294,896)	(\$14,048,731)
General Plant - Net Fixed Assets	\$450,893,042	\$168,812,389	\$70,343,741	\$117,253,165	\$43,654,075	\$20,816,677	\$11,025,719	\$1,602,395	\$17,384,880
General Plant - Depreciation	\$68,461,781	\$25,631,792	\$10,680,710	\$17,803,248	\$6,628,259	\$3,160,720	\$1,674,101	\$243,301	\$2,639,650
Total Net Fixed Assets Excluding General Plant	\$3,847,912,933	\$1,447,007,571	\$603,614,525	\$1,006,845,879	\$374,433,356	\$173,424,264	\$88,397,445	\$13,414,023	\$140,775,870
Total Administration and General Expense	\$97,851,345	\$39,624,761	\$15,976,399	\$22,819,911	\$8,725,273	\$3,597,426	\$2,549,959	\$333,487	\$4,224,131
Total O&M	\$174,347,639	\$71,173,668	\$28,597,052	\$40,124,445	\$15,393,488	\$6,240,063	\$4,590,284	\$592,109	\$7,636,529

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	4 GS - 50 to 999	5 GS - 1000 to 4999	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load	10 Competitive Sector Multi-Unit Residential	
1860	Distribution Plant										
	Meters	\$202,836,754	\$129,257,827	\$54,248,407	\$16,525,230	\$2,479,756	\$325,535	\$0	\$0	\$0	CWMC
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	(\$85,929,378)	(\$54,758,541)	(\$22,981,692)	(\$7,000,717)	(\$1,050,519)	(\$137,909)	\$0	\$0	\$0	
	Meter Net Fixed Assets	\$116,907,376	\$74,499,286	\$31,266,714	\$9,524,513	\$1,429,237	\$187,626	\$0	\$0	\$0	
	Misc Revenue										
4082	Retail Services Revenues	(\$534,290)	(\$221,286)	(\$89,022)	(\$125,668)	(\$48,078)	(\$19,212)	(\$8,526)	(\$1,547)	(\$20,951)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$26,310)	(\$10,897)	(\$4,384)	(\$6,188)	(\$2,367)	(\$946)	(\$420)	(\$76)	(\$1,032)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$358,260	\$148,380	\$59,692	\$84,265	\$32,238	\$12,882	\$5,717	\$1,037	\$14,049	NFA
4225	Late Payment Charges	(\$3,751,641)	(\$2,176,700)	(\$804,970)	(\$522,043)	(\$68,221)	(\$14,052)	\$0	(\$4,943)	(\$160,711)	LPHA
	Sub-total	(\$3,953,981)	(\$2,260,503)	(\$838,683)	(\$569,635)	(\$86,428)	(\$21,328)	(\$3,229)	(\$5,529)	(\$168,645)	
	Operation										
5065	Meter Expense	\$466,638	\$297,366	\$124,802	\$38,017	\$5,705	\$749	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$1,438,900	\$997,341	\$116,089	\$16,890	\$697	\$62	\$148,873	\$19,748	\$139,199	CCA
5075	Customer Premises - Materials and Expenses	\$1,605,539	\$1,112,843	\$129,534	\$18,846	\$778	\$69	\$166,115	\$22,035	\$155,319	CCA
	Sub-total	\$3,511,077	\$2,407,550	\$370,425	\$73,753	\$7,180	\$879	\$314,988	\$41,784	\$294,518	
	Maintenance										
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1860
	Billing and Collection										
5310	Meter Reading Expense	\$2,767,973	\$2,102,889	\$281,490	\$345,084	\$35,384	\$3,127	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$9,269,345	\$5,993,531	\$1,883,627	\$507,501	\$24,720	\$2,481	\$68	\$20,900	\$836,517	CWNB
5320	Collecting	\$21,782,247	\$14,084,335	\$4,426,379	\$1,192,588	\$58,090	\$5,830	\$160	\$49,114	\$1,965,750	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Sub-total	\$33,819,564	\$22,180,755	\$6,591,497	\$2,045,173	\$118,193	\$11,437	\$228	\$70,014	\$2,802,267	
	Total Operation, Maintenance and Billing	\$37,330,641	\$24,588,304	\$6,961,921	\$2,118,926	\$125,373	\$12,317	\$315,216	\$111,798	\$3,096,785	
	Amortization Expense - Meters	\$18,104,818	\$11,537,305	\$4,842,108	\$1,475,010	\$221,338	\$29,057	\$0	\$0	\$0	
	Allocated PILs	\$254,668	\$162,280	\$68,115	\$20,751	\$3,113	\$407	\$0	\$0	\$0	
	Allocated Debt Return	\$2,589,706	\$1,650,223	\$692,663	\$211,015	\$31,661	\$4,144	\$0	\$0	\$0	
	Allocated Equity Return	\$4,041,079	\$2,575,074	\$1,080,858	\$329,277	\$49,405	\$6,466	\$0	\$0	\$0	
	Total	\$58,366,931	\$38,252,683	\$12,806,982	\$3,585,345	\$344,463	\$31,062	\$311,988	\$106,269	\$2,928,140	

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

USoA Account #	Accounts	Total	1 Residential	2 GS <50	4 GS - 50 to 999	5 GS - 1000 to 4999	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load	10 Competitive Sector Multi-Unit Residential	
1860	Distribution Plant										
	Meters	\$202,836,754	\$129,257,827	\$54,248,407	\$16,525,230	\$2,479,756	\$325,535	\$0	\$0	\$0	CWMC
	Accumulated Amortization										
	Accum. Amortization of Electric Utility Plant - Meters only	(\$85,929,378)	(\$54,758,541)	(\$22,981,692)	(\$7,000,717)	(\$1,050,519)	(\$137,909)	\$0	\$0	\$0	
	Meter Net Fixed Assets	\$116,907,376	\$74,499,286	\$31,266,714	\$9,524,513	\$1,429,237	\$187,626	\$0	\$0	\$0	
	Allocated General Plant Net Fixed Assets	\$13,633,401	\$8,691,318	\$3,643,745	\$1,109,186	\$166,630	\$22,521	\$0	\$0	\$0	
	Meter Net Fixed Assets Including General Plant	\$130,540,777	\$83,190,604	\$34,910,460	\$10,633,699	\$1,595,867	\$210,147	\$0	\$0	\$0	
	Misc Revenue										
4082	Retail Services Revenues	(\$534,290)	(\$221,286)	(\$89,022)	(\$125,668)	(\$48,078)	(\$19,212)	(\$8,526)	(\$1,547)	(\$20,951)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$26,310)	(\$10,897)	(\$4,384)	(\$6,188)	(\$2,367)	(\$946)	(\$420)	(\$76)	(\$1,032)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$358,260	\$148,380	\$59,692	\$84,265	\$32,238	\$12,882	\$5,717	\$1,037	\$14,049	NFA
4225	Late Payment Charges	(\$3,751,641)	(\$2,176,700)	(\$804,970)	(\$522,043)	(\$68,221)	(\$14,052)	\$0	(\$4,943)	(\$160,711)	LPHA
	Sub-total	(\$3,953,981)	(\$2,260,503)	(\$838,683)	(\$569,635)	(\$86,428)	(\$21,328)	(\$3,229)	(\$5,529)	(\$168,645)	
	Operation										
5065	Meter Expense	\$466,638	\$297,366	\$124,802	\$38,017	\$5,705	\$749	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$1,438,900	\$997,341	\$116,089	\$16,890	\$697	\$62	\$148,873	\$19,748	\$139,199	CCA
5075	Customer Premises - Materials and Expenses	\$1,605,539	\$1,112,843	\$129,534	\$18,846	\$778	\$69	\$166,115	\$22,035	\$155,319	CCA
	Sub-total	\$3,511,077	\$2,407,550	\$370,425	\$73,753	\$7,180	\$879	\$314,988	\$41,784	\$294,518	
	Maintenance										
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1860
	Billing and Collection										
5310	Meter Reading Expense	\$2,767,973	\$2,102,889	\$281,490	\$345,084	\$35,384	\$3,127	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$9,269,345	\$5,993,531	\$1,883,627	\$507,501	\$24,720	\$2,481	\$68	\$20,900	\$836,517	CWNB
5320	Collecting	\$21,782,247	\$14,084,335	\$4,426,379	\$1,192,588	\$58,090	\$5,830	\$160	\$49,114	\$1,965,750	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
	Sub-total	\$33,819,564	\$22,180,755	\$6,591,497	\$2,045,173	\$118,193	\$11,437	\$228	\$70,014	\$2,802,267	
	Total Operation, Maintenance and Billing	\$37,330,641	\$24,588,304	\$6,961,921	\$2,118,926	\$125,373	\$12,317	\$315,216	\$111,798	\$3,096,785	
	Amortization Expense - Meters	\$18,104,818	\$11,537,305	\$4,842,108	\$1,475,010	\$221,338	\$29,057	\$0	\$0	\$0	
	Amortization Expense - General Plant assigned to Meters	\$2,070,041	\$1,319,655	\$553,252	\$168,414	\$25,301	\$3,420	\$0	\$0	\$0	
	Admin and General	\$20,812,879	\$13,689,131	\$3,889,437	\$1,205,094	\$71,063	\$7,101	\$175,107	\$62,967	\$1,712,981	
	Allocated PILs	\$284,366	\$181,212	\$76,053	\$23,167	\$3,476	\$456	\$0	\$0	\$0	
	Allocated Debt Return	\$2,891,710	\$1,842,744	\$773,384	\$235,589	\$35,352	\$4,641	\$0	\$0	\$0	
	Allocated Equity Return	\$4,512,338	\$2,875,490	\$1,206,819	\$367,623	\$55,165	\$7,242	\$0	\$0	\$0	
	Total	\$82,052,813	\$53,773,337	\$17,464,290	\$5,024,189	\$450,641	\$42,905	\$487,094	\$169,236	\$4,641,121	

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	1 Residential	2 GS <50	4 GS - 50 to 999	5 GS - 1000 to 4999	6 Large Use >5MW	7 Street Light	9 Unmetered Scattered Load	10 Competitive Sector Multi-Unit Residential	
Distribution Plant											
1565	Conservation and Demand Management										CDMPP
	Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Poles, Towers and Fixtures - Subtransmission Bulk										BCP
1830-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1830-4	Poles, Towers and Fixtures - Primary	\$52,894,155	\$39,963,834	\$4,651,743	\$676,786	\$27,937	\$2,469	\$1,202,308	\$791,327	\$5,577,751	PNCP
1830-5	Poles, Towers and Fixtures - Secondary	\$33,817,574	\$23,675,709	\$2,755,824	\$78,544	\$192	\$0	\$3,534,082	\$468,805	\$3,304,418	SNCP
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Overhead Conductors and Devices -										BCP
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1835-4	Overhead Conductors and Devices - Primary	\$68,613,336	\$51,840,359	\$6,034,156	\$877,915	\$36,239	\$3,203	\$1,559,612	\$1,026,495	\$7,235,357	PNCP
1835-5	Overhead Conductors and Devices - Secondary	\$43,867,543	\$30,711,700	\$3,574,805	\$101,886	\$250	\$0	\$4,584,347	\$608,125	\$4,286,431	SNCP
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	BCP
1840-4	Underground Conduit - Primary	\$217,736,400	\$164,509,320	\$19,148,688	\$2,785,959	\$115,001	\$10,163	\$4,949,247	\$3,257,462	\$22,960,561	PNCP
1840-5	Underground Conduit - Secondary	\$86,790,034	\$60,761,768	\$7,072,597	\$201,576	\$494	\$0	\$9,069,931	\$1,203,149	\$8,480,518	SNCP
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#N/A
	Underground Conductors and Devices - Bulk										BCP
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1845-4	Underground Conductors and Devices - Primary	\$160,562,391	\$121,311,869	\$14,120,557	\$2,054,412	\$84,803	\$7,494	\$3,649,656	\$2,402,106	\$16,931,494	PNCP
1845-5	Underground Conductors and Devices - Secondary	\$64,000,393	\$44,806,724	\$5,215,449	\$148,646	\$364	\$0	\$6,688,316	\$887,221	\$6,253,673	SNCP
1850	Line Transformers	\$155,970,174	\$118,199,004	\$13,758,223	\$1,601,310	\$18,132	\$0	\$3,556,006	\$2,340,468	\$16,497,031	LTNCP
1855	Services	\$151,820,782	\$135,523,760	\$15,774,804	\$449,598	\$1,102	\$0	\$0	\$0	\$71,519	CWCS
1860	Meters	\$202,908,273	\$129,257,827	\$54,248,407	\$16,525,230	\$2,479,756	\$325,535	\$0	\$0	\$71,519	CWMC
0											
Sub-total		\$1,238,981,055	\$920,561,874	\$146,355,252	\$25,501,861	\$2,764,270	\$348,863	\$38,793,505	\$12,985,157	\$91,670,273	
Accumulated Amortization											
Accum. Amortization of Electric Utility Plant -Line											
Transformers, Services and Meters											
		(\$277,140,644)	(\$199,783,218)	(\$39,862,391)	(\$8,720,173)	(\$1,104,535)	(\$142,286)	(\$7,303,070)	(\$2,511,662)	(\$17,713,309)	
Customer Related Net Fixed Assets											
		\$961,840,411	\$720,778,657	\$106,492,861	\$16,781,688	\$1,659,735	\$206,577	\$31,490,435	\$10,473,495	\$73,956,964	
Allocated General Plant Net Fixed Assets											
		\$112,983,402	\$84,088,273	\$12,410,414	\$1,954,327	\$193,504	\$24,796	\$3,927,769	\$1,251,129	\$9,133,191	
Customer Related NFA Including General Plant											
		\$1,074,823,813	\$804,866,929	\$118,903,275	\$18,736,015	\$1,853,238	\$231,373	\$35,418,204	\$11,724,624	\$83,090,155	
Misc Revenue											
4082	Retail Services Revenues	(\$534,290)	(\$221,286)	(\$89,022)	(\$125,668)	(\$48,078)	(\$19,212)	(\$8,526)	(\$1,547)	(\$20,951)	CWNB
4084	Service Transaction Requests (STR) Revenues	(\$26,310)	(\$10,897)	(\$4,384)	(\$6,188)	(\$2,367)	(\$946)	(\$420)	(\$76)	(\$1,032)	CWNB
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
4220	Other Electric Revenues	\$358,260	\$148,380	\$59,692	\$84,265	\$32,238	\$12,882	\$5,717	\$1,037	\$14,049	NFA
4225	Late Payment Charges	(\$3,751,641)	(\$2,176,700)	(\$804,970)	(\$522,043)	(\$68,221)	(\$14,052)	\$0	(\$4,943)	(\$160,711)	LPHA
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total		(\$3,953,981)	(\$2,260,503)	(\$838,683)	(\$569,635)	(\$86,428)	(\$21,328)	(\$3,229)	(\$5,529)	(\$168,645)	

EB-2018-0165**Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -**

	Operating and Maintenance										
5005	Operation Supervision and Engineering	\$7,625,402	\$5,794,991	\$678,377	\$86,494	\$12,059	\$4,274	\$283,868	\$95,021	\$670,317	1815-1855
5010	Load Dispatching	\$1,964,872	\$1,493,222	\$174,801	\$22,287	\$3,107	\$1,101	\$73,146	\$24,485	\$172,724	1815-1855
5020	Overhead Distribution Lines and Feeders - Operation Labour										1830 & 1835
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$130,988	\$96,135	\$11,190	\$1,141	\$42	\$4	\$7,155	\$1,904	\$13,418	1830 & 1835
5035	Overhead Distribution Transformers- Operation	\$184,753	\$135,594	\$15,783	\$1,609	\$60	\$5	\$10,092	\$2,685	\$18,925	1850
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$124,757	\$92,288	\$10,742	\$1,224	\$47	\$4	\$5,743	\$1,827	\$12,881	1840 & 1845
5055	Underground Distribution Transformers - Operation	\$783,158	\$579,335	\$67,434	\$7,683	\$297	\$26	\$36,053	\$11,471	\$80,858	1850
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWMC
5070	Customer Premises - Operation Labour	\$466,638	\$297,366	\$124,802	\$38,017	\$5,705	\$749	\$0	\$0	\$0	CCA
5075	Customer Premises - Materials and Expenses	\$1,438,900	\$997,341	\$116,089	\$16,890	\$697	\$62	\$148,873	\$19,748	\$139,199	CCA
5085	Miscellaneous Distribution Expense	\$1,605,539	\$1,112,843	\$129,534	\$18,846	\$778	\$69	\$166,115	\$22,035	\$155,319	1815-1855
5090	Underground Distribution Lines and Feeders - Rental Paid	\$1,368,171	\$1,039,754	\$121,716	\$15,519	\$2,164	\$767	\$50,932	\$17,049	\$120,270	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1830 & 1835
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	O&M
5105	Maintenance Supervision and Engineering	\$3,789,389	\$2,879,780	\$337,115	\$42,983	\$5,993	\$2,124	\$141,066	\$47,220	\$333,109	1815-1855
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1830
5125	Maintenance of Overhead Conductors and Devices	\$4,201,665	\$3,083,690	\$358,938	\$36,600	\$1,363	\$120	\$229,504	\$61,060	\$430,390	1835
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1855
5135	Overhead Distribution Lines and Feeders - Right of Way	\$755,553	\$554,516	\$64,545	\$6,581	\$245	\$22	\$41,270	\$10,980	\$77,394	1830 & 1835
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1840
5150	Maintenance of Underground Conductors and Devices	\$1,244,419	\$920,549	\$107,151	\$12,208	\$472	\$42	\$57,288	\$18,228	\$128,481	1845
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1855
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1850
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1860
	Sub-total	\$25,684,204	\$19,077,402	\$2,318,217	\$308,083	\$33,030	\$9,367	\$1,251,106	\$333,715	\$2,353,284	

EB-2018-0165**Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -**

Billing and Collection											
5305	Supervision	\$769,010	\$497,240	\$156,271	\$42,104	\$2,051	\$206	\$6	\$1,734	\$69,400	CWNB
5310	Meter Reading Expense	\$2,767,973	\$2,102,889	\$281,490	\$345,084	\$35,384	\$3,127	\$0	\$0	\$0	CWMR
5315	Customer Billing	\$9,269,345	\$5,993,531	\$1,883,627	\$507,501	\$24,720	\$2,481	\$68	\$20,900	\$836,517	CWNB
5320	Collecting	\$21,782,247	\$14,084,335	\$4,426,379	\$1,192,588	\$58,090	\$5,830	\$160	\$49,114	\$1,965,750	CWNB
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
5335	Bad Debt Expense	\$6,668,560	\$3,516,573	\$1,908,299	\$748,697	\$236,066	\$0	\$0	\$0	\$258,925	BDHA
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CWNB
Sub-total		\$41,257,135	\$26,194,567	\$8,656,067	\$2,835,974	\$356,310	\$11,643	\$234	\$71,748	\$3,130,592	
Sub Total Operating, Maintenance and Billing		\$66,941,339	\$45,271,969	\$10,974,284	\$3,144,057	\$389,340	\$21,010	\$1,251,340	\$405,463	\$5,483,876	
Amortization Expense - Customer Related		\$56,591,420	\$40,496,828	\$8,235,637	\$1,944,049	\$290,760	\$54,087	\$1,466,111	\$509,668	\$3,594,280	
Amortization Expense - General Plant assigned to Meters		\$17,154,944	\$12,767,624	\$1,884,347	\$296,737	\$29,381	\$3,765	\$596,377	\$189,966	\$1,386,747	
Admin and General		\$37,313,259	\$25,204,419	\$6,131,035	\$1,788,115	\$220,684	\$12,113	\$695,135	\$228,365	\$3,033,395	
Allocated PILs		\$2,339,586	\$1,753,226	\$259,034	\$40,820	\$4,037	\$502	\$76,598	\$25,476	\$179,893	
Allocated Debt Return		\$23,791,171	\$17,828,496	\$2,634,106	\$415,096	\$41,054	\$5,110	\$778,917	\$259,062	\$1,829,329	
Allocated Equity Return		\$37,124,684	\$27,820,291	\$4,110,364	\$647,732	\$64,062	\$7,973	\$1,215,454	\$404,251	\$2,854,558	
PLCC Adjustment for Line Transformer		\$7,687,444	\$5,820,949	\$677,476	\$78,845	\$893	\$0	\$176,377	\$115,547	\$817,357	
PLCC Adjustment for Primary Costs		\$18,597,004	\$14,044,371	\$1,634,809	\$236,289	\$9,705	\$861	\$420,252	\$278,940	\$1,971,776	
PLCC Adjustment for Secondary Costs		\$22,298,764	\$15,964,426	\$1,714,967	\$243,815	\$10,008	\$0	\$0	\$1,267,338	\$3,098,209	
Total		\$188,719,211	\$133,052,604	\$29,362,871	\$7,148,021	\$932,282	\$82,372	\$5,480,072	\$354,898	\$12,306,090	

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Sheet O2 Monthly Fixed Charge Min. & Max. Worksheet -

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Distribution Plant									
CWMC	\$ 202,836,754	\$ 129,257,827	\$ 54,248,407	\$ 16,525,230	\$ 2,479,756	\$ 325,535	\$ -	\$ -	\$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (85,929,378)	\$ (54,758,541)	\$ (22,981,692)	\$ (7,000,717)	\$ (1,050,519)	\$ (137,909)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 116,907,376	\$ 74,499,286	\$ 31,266,714	\$ 9,524,513	\$ 1,429,237	\$ 187,626	\$ -	\$ -	\$ -
Misc Revenue									
CWNB	\$ (560,600)	\$ (232,183)	\$ (93,406)	\$ (131,856)	\$ (50,445)	\$ (20,158)	\$ (8,946)	\$ (1,623)	\$ (21,983)
NFA	\$ 358,260	\$ 148,380	\$ 59,692	\$ 84,265	\$ 32,238	\$ 12,882	\$ 5,717	\$ 1,037	\$ 14,049
LPHA	\$ (3,751,641)	\$ (2,176,700)	\$ (804,970)	\$ (522,043)	\$ (68,221)	\$ (14,052)	\$ -	\$ (4,943)	\$ (160,711)
Sub-total	\$ (3,953,981)	\$ (2,260,503)	\$ (838,683)	\$ (569,635)	\$ (86,428)	\$ (21,328)	\$ (3,229)	\$ (5,529)	\$ (168,645)
Operation									
CWMC	\$ 466,638	\$ 297,366	\$ 124,802	\$ 38,017	\$ 5,705	\$ 749	\$ -	\$ -	\$ -
CCA	\$ 3,044,438	\$ 2,110,184	\$ 245,623	\$ 35,736	\$ 1,475	\$ 130	\$ 314,988	\$ 41,784	\$ 294,518
Sub-total	\$ 3,511,077	\$ 2,407,550	\$ 370,425	\$ 73,753	\$ 7,180	\$ 879	\$ 314,988	\$ 41,784	\$ 294,518
Maintenance									
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection									
CWMR	\$ 2,767,973	\$ 2,102,889	\$ 281,490	\$ 345,084	\$ 35,384	\$ 3,127	\$ -	\$ -	\$ -
CWNB	\$ 31,051,592	\$ 20,077,866	\$ 6,310,007	\$ 1,700,089	\$ 82,809	\$ 8,310	\$ 228	\$ 70,014	\$ 2,802,267
Sub-total	\$ 33,819,564	\$ 22,180,755	\$ 6,591,497	\$ 2,045,173	\$ 118,193	\$ 11,437	\$ 228	\$ 70,014	\$ 2,802,267
Total Operation, Maintenance and Billing	\$ 37,330,641	\$ 24,588,304	\$ 6,961,921	\$ 2,118,926	\$ 125,373	\$ 12,317	\$ 315,216	\$ 111,798	\$ 3,096,785
Amortization Expense - Meters	\$ 18,104,818	\$ 11,537,305	\$ 4,842,108	\$ 1,475,010	\$ 221,338	\$ 29,057	\$ -	\$ -	\$ -
Allocated PILs	\$ 254,668	\$ 162,280	\$ 68,115	\$ 20,751	\$ 3,113	\$ 407	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 2,589,706	\$ 1,650,223	\$ 692,663	\$ 211,015	\$ 31,661	\$ 4,144	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 4,041,079	\$ 2,575,074	\$ 1,080,858	\$ 329,277	\$ 49,405	\$ 6,466	\$ -	\$ -	\$ -
Total	\$ 58,366,931	\$ 38,252,683	\$ 12,806,982	\$ 3,585,345	\$ 344,463	\$ 31,062	\$ 311,988	\$ 106,269	\$ 2,928,140

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration Allocation

Accounts	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
Distribution Plant									
CWMC	\$ 202,836,754	\$ 129,257,827	\$ 54,248,407	\$ 16,525,230	\$ 2,479,756	\$ 325,535	\$ -	\$ -	\$ -
Accumulated Amortization									
Accum. Amortization of Electric Utility Plant - Meters only	\$ (85,929,378)	\$ (54,758,541)	\$ (22,981,692)	\$ (7,000,717)	\$ (1,050,519)	\$ (137,909)	\$ -	\$ -	\$ -
Meter Net Fixed Assets	\$ 116,907,376	\$ 74,499,286	\$ 31,266,714	\$ 9,524,513	\$ 1,429,237	\$ 187,626	\$ -	\$ -	\$ -
Allocated General Plant Net Fixed Assets	\$ 13,633,401	\$ 8,691,318	\$ 3,643,745	\$ 1,109,186	\$ 166,630	\$ 22,521	\$ -	\$ -	\$ -
Meter Net Fixed Assets Including General Plant	\$ 130,540,777	\$ 83,190,604	\$ 34,910,460	\$ 10,633,699	\$ 1,595,867	\$ 210,147	\$ -	\$ -	\$ -
Misc Revenue									
CWNB	\$ (560,600)	\$ (232,183)	\$ (93,406)	\$ (131,856)	\$ (50,445)	\$ (20,158)	\$ (8,946)	\$ (1,623)	\$ (21,983)
NFA	\$ 358,260	\$ 148,380	\$ 59,692	\$ 84,265	\$ 32,238	\$ 12,882	\$ 5,717	\$ 1,037	\$ 14,049
LPHA	\$ (3,751,641)	\$ (2,176,700)	\$ (804,970)	\$ (522,043)	\$ (68,221)	\$ (14,052)	\$ -	\$ (4,943)	\$ (160,711)
Sub-total	\$ (3,953,981)	\$ (2,260,503)	\$ (838,683)	\$ (569,635)	\$ (86,428)	\$ (21,328)	\$ (3,229)	\$ (5,529)	\$ (168,645)
Operation									
CWMC	\$ 466,638	\$ 297,366	\$ 124,802	\$ 38,017	\$ 5,705	\$ 749	\$ -	\$ -	\$ -
CCA	\$ 3,044,438	\$ 2,110,184	\$ 245,623	\$ 35,736	\$ 1,475	\$ 130	\$ 314,988	\$ 41,784	\$ 294,518
Sub-total	\$ 3,511,077	\$ 2,407,550	\$ 370,425	\$ 73,753	\$ 7,180	\$ 879	\$ 314,988	\$ 41,784	\$ 294,518
Maintenance									
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing and Collection									
CWMR	\$ 2,767,973	\$ 2,102,889	\$ 281,490	\$ 345,084	\$ 35,384	\$ 3,127	\$ -	\$ -	\$ -
CWNB	\$ 31,051,592	\$ 20,077,866	\$ 6,310,007	\$ 1,700,089	\$ 82,809	\$ 8,310	\$ 228	\$ 70,014	\$ 2,802,267
Sub-total	\$ 33,819,564	\$ 22,180,755	\$ 6,591,497	\$ 2,045,173	\$ 118,193	\$ 11,437	\$ 228	\$ 70,014	\$ 2,802,267
Total Operation, Maintenance and Billing	\$ 37,330,641	\$ 24,588,304	\$ 6,961,921	\$ 2,118,926	\$ 125,373	\$ 12,317	\$ 315,216	\$ 111,798	\$ 3,096,785
Amortization Expense - Meters	\$ 18,104,818	\$ 11,537,305	\$ 4,842,108	\$ 1,475,010	\$ 221,338	\$ 29,057	\$ -	\$ -	\$ -
Amortization Expense - General Plant assigned to Meters	\$ 2,070,041	\$ 1,319,655	\$ 553,252	\$ 168,414	\$ 25,301	\$ 3,420	\$ -	\$ -	\$ -
Admin and General	\$ 20,812,879	\$ 13,689,131	\$ 3,889,437	\$ 1,205,094	\$ 71,063	\$ 7,101	\$ 175,107	\$ 62,967	\$ 1,712,981
Allocated PILs	\$ 284,366	\$ 181,212	\$ 76,053	\$ 23,167	\$ 3,476	\$ 456	\$ -	\$ -	\$ -
Allocated Debt Return	\$ 2,891,710	\$ 1,842,744	\$ 773,384	\$ 235,589	\$ 35,352	\$ 4,641	\$ -	\$ -	\$ -
Allocated Equity Return	\$ 4,512,338	\$ 2,875,490	\$ 1,206,819	\$ 367,623	\$ 55,165	\$ 7,242	\$ -	\$ -	\$ -
Total	\$ 82,052,813	\$ 53,773,337	\$ 17,464,290	\$ 5,024,189	\$ 450,641	\$ 42,905	\$ 487,094	\$ 169,236	\$ 4,641,121

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Charge

USoA Account #	Accounts	Total	Residential	GS <50	GS - 50 to 999	GS - 1000 to 4999	Large Use >5MW	Street Light	Unmetered Scattered Load	Competitive Sector Multi-Unit Residential
<u>Distribution Plant</u>										
	CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PNCP	\$ 499,806,282	\$ 377,625,382	\$ 43,955,143	\$ 6,395,072	\$ 263,980	\$ 23,328	\$ 11,360,823	\$ 7,477,390	\$ 52,705,163
	SNCP	\$ 228,475,544	\$ 159,955,901	\$ 18,618,676	\$ 530,651	\$ 1,300	\$ -	\$ 23,876,676	\$ 3,167,299	\$ 22,325,040
	Overhead Conductors and Devices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LTNCP	\$ 155,970,174	\$ 118,199,004	\$ 13,758,223	\$ 1,601,310	\$ 18,132	\$ -	\$ 3,556,006	\$ 2,340,468	\$ 16,497,031
	CWCS	\$ 151,820,782	\$ 135,523,760	\$ 15,774,804	\$ 449,598	\$ 1,102	\$ -	\$ -	\$ -	\$ 71,519
	CWMC	\$ 202,908,273	\$ 129,257,827	\$ 54,248,407	\$ 16,525,230	\$ 2,479,756	\$ 325,535	\$ -	\$ -	\$ 71,519
	Sub-total	\$ 1,238,981,055	\$ 920,561,874	\$ 146,355,252	\$ 25,501,861	\$ 2,764,270	\$ 348,863	\$ 38,793,505	\$ 12,985,157	\$ 91,670,273
<u>Accumulated Amortization</u>										
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (277,140,644)	\$ (199,783,218)	\$ (39,862,391)	\$ (8,720,173)	\$ (1,104,535)	\$ (142,286)	\$ (7,303,070)	\$ (2,511,662)	\$ (17,713,309)
	Customer Related Net Fixed Assets	\$ 961,840,411	\$ 720,778,657	\$ 106,492,861	\$ 16,781,688	\$ 1,659,735	\$ 206,577	\$ 31,490,435	\$ 10,473,495	\$ 73,956,964
	Allocated General Plant Net Fixed Assets	\$ 112,983,402	\$ 84,088,273	\$ 12,410,414	\$ 1,954,327	\$ 193,504	\$ 24,796	\$ 3,927,769	\$ 1,251,129	\$ 9,133,191
	Customer Related NFA Including General Plant	\$ 1,074,823,813	\$ 804,866,929	\$ 118,903,275	\$ 18,736,015	\$ 1,853,238	\$ 231,373	\$ 35,418,204	\$ 11,724,624	\$ 83,090,155
<u>Misc Revenue</u>										
	CWNB	\$ (560,600)	\$ (232,183)	\$ (93,406)	\$ (131,856)	\$ (50,445)	\$ (20,158)	\$ (8,946)	\$ (1,623)	\$ (21,983)
	NFA	\$ 358,260	\$ 148,380	\$ 59,692	\$ 84,265	\$ 32,238	\$ 12,882	\$ 5,717	\$ 1,037	\$ 14,049
	LPHA	\$ (3,751,641)	\$ (2,176,700)	\$ (804,970)	\$ (522,043)	\$ (68,221)	\$ (14,052)	\$ -	\$ (4,943)	\$ (160,711)
	Sub-total	\$ (3,953,981)	\$ (2,260,503)	\$ (838,683)	\$ (569,635)	\$ (86,428)	\$ (21,328)	\$ (3,229)	\$ (5,529)	\$ (168,645)
<u>Operating and Maintenance</u>										
	1815-1855	\$ 14,747,835	\$ 11,207,746	\$ 1,312,009	\$ 167,283	\$ 23,323	\$ 8,266	\$ 549,012	\$ 183,775	\$ 1,296,419
	1830 & 1835	\$ 1,071,294	\$ 786,245	\$ 91,518	\$ 9,332	\$ 348	\$ 31	\$ 58,517	\$ 15,569	\$ 109,736
	1850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1840 & 1845	\$ 907,914	\$ 671,623	\$ 78,176	\$ 8,907	\$ 344	\$ 30	\$ 41,797	\$ 13,299	\$ 93,738
	CWMC	\$ 466,638	\$ 297,366	\$ 124,802	\$ 38,017	\$ 5,705	\$ 749	\$ -	\$ -	\$ -
	CCA	\$ 3,044,438	\$ 2,110,184	\$ 245,623	\$ 35,736	\$ 1,475	\$ 130	\$ 314,988	\$ 41,784	\$ 294,518
	O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1835	\$ 4,201,665	\$ 3,083,690	\$ 358,938	\$ 36,600	\$ 1,363	\$ 120	\$ 229,504	\$ 61,060	\$ 430,390
	1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1845	\$ 1,244,419	\$ 920,549	\$ 107,151	\$ 12,208	\$ 472	\$ 42	\$ 57,288	\$ 18,228	\$ 128,481
	1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sub-total	\$ 25,684,204	\$ 19,077,402	\$ 2,318,217	\$ 308,083	\$ 33,030	\$ 9,367	\$ 1,251,106	\$ 333,715	\$ 2,353,284

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Sheet 02 Monthly Fixed Charge Min. & Max. Worksheet -

Billing and Collection																		
CWNB	\$	31,820,602	\$	20,575,105	\$	6,466,278	\$	1,742,193	\$	84,860	\$	8,516	\$	234	\$	71,748	\$	2,871,667
CWMR	\$	2,767,973	\$	2,102,889	\$	281,490	\$	345,084	\$	35,384	\$	3,127	\$	-	\$	-	\$	-
BDHA	\$	6,668,560	\$	3,516,573	\$	1,908,299	\$	748,697	\$	236,066	\$	-	\$	-	\$	-	\$	258,925
Sub-total	\$	41,257,135	\$	26,194,567	\$	8,656,067	\$	2,835,974	\$	356,310	\$	11,643	\$	234	\$	71,748	\$	3,130,592
Sub Total Operating, Maintenance and Billing	\$	66,941,339	\$	45,271,969	\$	10,974,284	\$	3,144,057	\$	389,340	\$	21,010	\$	1,251,340	\$	405,463	\$	5,483,876
Amortization Expense - Customer Related	\$	56,591,420	\$	40,496,828	\$	8,235,637	\$	1,944,049	\$	290,760	\$	54,087	\$	1,466,111	\$	509,668	\$	3,594,280
Amortization Expense - General Plant assigned to Meters	\$	17,154,944	\$	12,767,624	\$	1,884,347	\$	296,737	\$	29,381	\$	3,765	\$	596,377	\$	189,966	\$	1,386,747
Admin and General	\$	37,313,259	\$	25,204,419	\$	6,131,035	\$	1,788,115	\$	220,684	\$	12,113	\$	695,135	\$	228,365	\$	3,033,395
Allocated PILs	\$	2,339,586	\$	1,753,226	\$	259,034	\$	40,820	\$	4,037	\$	502	\$	76,598	\$	25,476	\$	179,893
Allocated Debt Return	\$	23,791,171	\$	17,828,496	\$	2,634,106	\$	415,096	\$	41,054	\$	5,110	\$	778,917	\$	259,062	\$	1,829,329
Allocated Equity Return	\$	37,124,684	\$	27,820,291	\$	4,110,364	\$	647,732	\$	64,062	\$	7,973	\$	1,215,454	\$	404,251	\$	2,854,558
PLCC Adjustment for Line Transformer	\$	7,687,444	\$	5,820,949	\$	677,476	\$	78,845	\$	893	\$	-	\$	176,377	\$	115,547	\$	817,357
PLCC Adjustment for Primary Costs	\$	18,597,004	\$	14,044,371	\$	1,634,809	\$	236,289	\$	9,705	\$	861	\$	420,252	\$	278,940	\$	1,971,776
PLCC Adjustment for Secondary Costs	\$	22,298,764	\$	15,964,426	\$	1,714,967	\$	243,815	\$	10,008	\$	-	\$	-	\$	1,267,338	\$	3,098,209
Total	\$	188,719,211	\$	133,052,604	\$	29,362,871	\$	7,148,021	\$	932,282	\$	82,372	\$	5,480,072	\$	354,898	\$	12,306,090

OEB Appendix 2-W
Bill Impacts

Customer Class: RESIDENTIAL SERVICE

TOU / non-TOU: TOU

Consumption 750 kWh ☐ May 1 - October 31 ☒ November 1 - April 30 (Select this radio button for applications)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 37.48	1	\$ 37.48	\$ 38.35	1	\$ 38.35	\$ 0.87	2.3%	\$ 40.09	1	\$ 40.09	\$ 1.74	4.5%	\$ 40.54	1	\$ 40.54	\$ 0.45	1.1%	\$ 42.96	1	\$ 42.96	\$ 2.42	6.0%	\$ 44.63	1	\$ 44.63	\$ 1.67	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.45	1	\$ 0.45	\$ 0.45		\$ -	1	\$ -	\$ -0.45		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.41	1	\$ 0.41	\$ 0.41		\$ -	1	\$ -	\$ -0.41		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	per 30 days	\$ -		\$ -	\$ 0.48	1	\$ 0.48	\$ 0.48		\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ -	1	\$ -	\$ -0.48		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -0.02	1	\$ -0.02	\$ -0.02		\$ -0.02	1	\$ -0.02	\$ -	0.0%	\$ -0.02	1	\$ -0.02	\$ -	0.0%	\$ -0.02	1	\$ -0.02	\$ -	0.0%
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 2.13	1	\$ 2.13	\$ -2.13		\$ 2.13	1	\$ 2.13	\$ -	0.0%	\$ -	1	\$ -	\$ 2.13		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 0.34	1	\$ 0.34	\$ -0.34		\$ 0.34	1	\$ 0.34	\$ -	0.0%	\$ -	1	\$ -	\$ 0.34		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -0.01	1	\$ -0.01	\$ -0.01		\$ -0.01	1	\$ -0.01	\$ -	0.0%	\$ -0.01	1	\$ -0.01	\$ -	0.0%	\$ -0.01	1	\$ -0.01	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.10	1	\$ 0.10	\$ -0.10		\$ -	1	\$ -	\$ 0.10		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -1.98	1	\$ -1.98	\$ -1.98		\$ -1.98	1	\$ -1.98	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -0.23	1	\$ -0.23	\$ -0.23		\$ -0.23	1	\$ -0.23	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.20	1	\$ 0.20	\$ -0.20		\$ -	1	\$ -	\$ 0.20		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ 1.84		\$ -	1	\$ -	\$ 1.84		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -0.10	1	\$ -0.10	\$ -0.10		\$ -0.10	1	\$ -0.10	\$ -	0.0%	\$ -0.10	1	\$ -0.10	\$ -	0.0%	\$ -0.10	1	\$ -0.10	\$ -	0.0%
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 0.26	1	\$ 0.26	\$ -0.26		\$ 0.26	1	\$ 0.26	\$ -	0.0%	\$ -	1	\$ -	\$ 0.26		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	1	\$ -	\$ -0.28		\$ 0.28	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per 30 days	\$ 0.10	1	\$ 0.10	1	\$ -	\$ -0.10		0.10	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per 30 days	\$ 0.03	1	\$ 0.03	1	\$ -	\$ -0.03		0.03	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per 30 days	\$ 0.46	1	\$ 0.46	1	\$ -	\$ -0.46		0.46	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.88	1	\$ 0.88	1	\$ -	\$ -0.88		0.88	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	1	\$ -	\$ -0.28		0.28	1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.00553	750	\$ 4.15	750	\$ -	\$ -4.15		0.00553	750	\$ -	\$ -			750	\$ -	\$ -			750	\$ -	\$ -		750	\$ -	\$ -			
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh	\$ 0.00095	750	\$ 0.71	750	\$ -	\$ -0.71		0.00095	750	\$ -	\$ -			750	\$ -	\$ -			750	\$ -	\$ -		750	\$ -	\$ -			
Sub-Total A (excluding pass through)				\$ 44.37		\$ 36.66	\$ -7.71	-17.4%			\$ 37.71	\$ 1.05	2.9%			\$ 39.05	\$ 1.34	3.6%			\$ 40.62	\$ 1.57	4.0%			\$ 42.29	\$ 1.67	4.1%	
Line Losses on Cost of Power	per kWh	\$ 0.1280	28	\$ 3.61	\$ 0.1280	22	\$ 2.83	\$ -0.78	-21.5%	\$ 0.1280	22	\$ 2.83	\$ -	0.0%	\$ 0.1280	22	\$ 2.83	\$ -	0.0%	\$ 0.1280	22	\$ 2.83	\$ -	0.0%	\$ 0.1280	22	\$ 2.83	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	\$ 0.00052	750	\$ 0.39	\$ 0.00033	750	\$ 0.25	\$ 0.64	-163.5%	\$ 0.00033	750	\$ 0.25	\$ -	0.0%	\$ -		\$ -0.25			\$ -		\$ -		\$ -		\$ -		\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	750	\$ 0.02	\$ 0.00002	750	\$ -0.02	\$ -0.04	-166.7%	\$ -0.00002	750	\$ -0.02	\$ -	0.0%	\$ -		\$ -0.02			\$ -		\$ -		\$ -		\$ -		\$ -	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	\$ -0.00159		\$ -	\$ -		\$ -0.00159		\$ -	\$ -		\$ -		\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -0.56		\$ 0.56	1	\$ 0.56	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 48.17		\$ 40.28	\$ -7.89	-16.4%			\$ 41.33	\$ 1.05	2.6%			\$ 42.44	\$ 1.11	2.7%			\$ 43.45	\$ 1.01	2.4%			\$ 45.12	\$ 1.67	3.8%	
Retail Transmissiion Rate - Network Service Rate	per kWh	\$ 0.00796	778	\$ 6.19	\$ 0.00906	772	\$ 7.00	\$ 0.80	12.9%	\$ 0.00906	772	\$ 7.00	\$ -	0.0%	\$ 0.00906	772	\$ 7.00	\$ -	0.0%	\$ 0.00906	772	\$ 7.00	\$ -	0.0%	\$ 0.00906	772	\$ 7.00	\$ -	0.0%
Retail Transmissiion Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00703	778	\$ 5.47	\$ 0.00737	772	\$ 5.69	\$ 0.22	4.0%	\$ 0.00737	772	\$ 5.69	\$ -	0.0%	\$ 0.00737	772	\$ 5.69	\$ -	0.0%	\$ 0.00737	772	\$ 5.69	\$ -	0.0%	\$ 0.00737	772	\$ 5.69	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 59.84		\$ 52.97	\$ -6.87	-11.5%			\$ 54.02	\$ 1.05	2.0%			\$ 55.13	\$ 1.11	2.1%			\$ 56.14	\$ 1.01	1.8%			\$ 57.81	\$ 1.67	3.0%	
Wholesale Market Service Rate - not including CBR	per kWh	\$ 0.0030	778	\$ 2.33	\$ 0.0030	772	\$ 2.32	\$ -0.02	-0.8%	\$ 0.0030	772	\$ 2.32	\$ -	0.0%	\$ 0.0030	772	\$ 2.32	\$ -	0.0%	\$ 0.0030	772	\$ 2.32	\$ -	0.0%	\$ 0.0030	772	\$ 2.32	\$ -	0.0%
Rural and Remote Rate Protection Charge (RRRP)	per kWh	\$ 0.0005	778	\$ 0.39	\$ 0.0005	772	\$ 0.39	\$ -0.00	-0.8%	\$ 0.0005	772	\$ 0.39	\$ -	0.0%	\$ 0.0005	772	\$ 0.39	\$ -	0.0%	\$ 0.0005	772	\$ 0.39	\$ -	0.0%	\$ 0.0005	772	\$ 0.39	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	778	\$ 0.31	\$ 0.0004	772	\$ 0.31	\$ -0.00	-0.8%	\$ 0.0004	772	\$ 0.31	\$ -	0.0%	\$ 0.0004	772	\$ 0.31	\$ -	0.0%	\$ 0.0004	772	\$ 0.31	\$ -	0.0%	\$ 0.0004	772	\$ 0.31	\$ -	0.0%
Standard Supply Service - Administrative Charge (if applicable)	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	480	\$ 48.48	\$ 0.1010	480	\$ 48.48	\$ -	0.0%	\$ 0.1010	480	\$ 48.48	\$ -	0.0%	\$ 0.1010	480	\$ 48.48	\$ -	0.0%	\$ 0.1010	480	\$ 48.48	\$ -	0.0%	\$ 0.1010	480	\$ 48.48	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	135	\$ 19.44	\$ 0.1440	135	\$ 19.44	\$ -	0.0%	\$ 0.1440	135	\$ 19.44	\$ -	0.0%	\$ 0.1440	135	\$ 19.44	\$ -	0.0%	\$ 0.1440	135	\$ 19.44	\$ -	0.0%	\$ 0.1440	135	\$ 19.44	\$ -	0.0%
TOU - On Peak	per kWh	\$ 0.2080	135	\$ 28.08	\$ 0.2080	135	\$ 28.08	\$ -	0.0%	\$ 0.2080	135	\$ 28.08	\$ -	0.0%	\$ 0.2080	135	\$ 28.08	\$ -	0.0%	\$ 0.2080	135	\$ 28.08	\$ -	0.0%	\$ 0.2080	135	\$ 28.08	\$ -	0.0%
Energy - RPP - Tier 1	per kWh	\$ 0.1190	600	\$ 71.40	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	\$ 0.1390	150																										

OEB Appendix 2-W
Bill Impacts

Customer Class: RESIDENTIAL SERVICE

TOU / non-TOU: TOU

Consumption 212 kWh ☐ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed				Impact		2022 Proposed				Impact		2023 Proposed				Impact		2024 Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change
Service Charge	per 30 days	\$ 37.48	1	\$ 37.48	\$ 38.35	1	\$ 38.35	\$ 0.87	2.3%	\$ 40.09	1	\$ 40.09	\$ 1.74	4.5%	\$ 40.54	1	\$ 40.54	\$ 0.45	1.1%	\$ 42.96	1	\$ 42.96	\$ 2.42	6.0%	\$ 44.63	1	\$ 44.63	\$ 1.67	3.9%				
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.45	1	\$ 0.45	\$ 0.45		\$ -	1	\$ -	-\$ 0.45		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.41	1	\$ 0.41	\$ 0.41		\$ -	1	\$ -	-\$ 0.41		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	per 30 days	\$ -		\$ -	\$ 0.48	1	\$ 0.48	\$ 0.48		\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ -	1	\$ -	-\$ 0.48		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		-\$ 0.02	1	-\$ 0.02	-\$ 0.02		-\$ 0.02	1	-\$ 0.02	\$ -	0.0%	-\$ 0.02	1	-\$ 0.02	\$ -	0.0%	-\$ 0.02	1	-\$ 0.02	\$ -	0.0%	-\$ 0.02	1	-\$ 0.02	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 2.13	1	\$ 2.13	-\$ 2.13		-\$ 2.13	1	-\$ 2.13	\$ -	0.0%	\$ -	1	\$ -	\$ 2.13		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 0.34	1	\$ 0.34	-\$ 0.34		-\$ 0.34	1	-\$ 0.34	\$ -	0.0%	\$ -	1	\$ -	\$ 0.34		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		-\$ 0.01	1	-\$ 0.01	-\$ 0.01		-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.10	1	\$ 0.10	-\$ 0.10		\$ -	1	\$ -	\$ 0.10		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.98	1	-\$ 1.98	-\$ 1.98		-\$ 1.98	1	-\$ 1.98	\$ -	0.0%	-\$ 1.98	1	-\$ 1.98	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 0.23	1	-\$ 0.23	-\$ 0.23		-\$ 0.23	1	-\$ 0.23	\$ -	0.0%	-\$ 0.23	1	-\$ 0.23	
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per 30 days	\$ -		\$ -	\$ 0.20	1	\$ 0.20	-\$ 0.20		\$ -	1	\$ -	\$ 0.20		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.84	1	-\$ 1.84	-\$ 1.84		\$ -	1	\$ -	\$ 1.84		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		-\$ 0.10	1	-\$ 0.10	-\$ 0.10		-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	-\$ 0.10	1	-\$ 0.10	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 0.26	1	-\$ 0.26	-\$ 0.26		-\$ 0.26	1	-\$ 0.26	\$ -	0.0%	\$ -	1	\$ -	\$ 0.26		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	\$ -	1	\$ -	-\$ 0.28		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per 30 days	\$ 0.10	1	\$ 0.10	\$ -	1	\$ -	-\$ 0.10		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per 30 days	\$ 0.03	1	\$ 0.03	\$ -	1	\$ -	-\$ 0.03		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per 30 days	\$ 0.46	1	\$ 0.46	\$ -	1	\$ -	-\$ 0.46		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.88	1	\$ 0.88	\$ -	1	\$ -	-\$ 0.88		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	\$ -	1	\$ -	-\$ 0.28		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.00553	212	\$ 1.17	\$ -	212	\$ -	-\$ 1.17		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh	\$ 0.00095	212	\$ 0.20	\$ -	212	\$ -	-\$ 0.20		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	
Sub-Total A (excluding pass through)				\$ 40.88			\$ 36.66	-\$ 4.22	-10.3%			\$ 37.71	\$ 1.05	2.9%			\$ 39.05	\$ 1.34	3.6%			\$ 40.62	\$ 1.57	4.0%			\$ 42.29	\$ 1.67	4.1%				
Line Losses on Cost of Power	per kWh	\$ 0.1280	8	\$ 1.02	\$ 0.1280	6	\$ 0.80	-\$ 0.22	-21.5%	\$ 0.1280	6	\$ 0.80	\$ -	0.0%	\$ 0.1280	6	\$ 0.80	\$ -	0.0%	\$ 0.1280	6	\$ 0.80	\$ -	0.0%	\$ 0.1280	6	\$ 0.80	\$ -	0.0%	\$ 0.1280	6	\$ 0.80	
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00052	212	-\$ 0.11	\$ 0.00033	212	\$ 0.07	\$ 0.18	-163.5%	\$ 0.00033	212	\$ 0.07	\$ -	0.0%	\$ -	212	\$ -	-\$ 0.07		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	\$ -		\$ -	212	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	212	\$ 0.01	-\$ 0.00002	212	-\$ 0.00	-\$ 0.01	-166.7%	-\$ 0.00002	212	-\$ 0.00	\$ -	0.0%	-\$ 0.00002	212	-\$ 0.00	\$ 0.00		\$ -	212	-\$ 0.00	\$ -		\$ -	212	-\$ 0.00	\$ -		\$ -	212	-\$ 0.00	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068	\$ -	\$ -	-\$ 0.00159	\$ -	\$ -	\$ -		-\$ 0.00159	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 42.36			\$ 38.09	-\$ 4.27	-10.1%			\$ 39.14	\$ 1.05	2.8%			\$ 40.41	\$ 1.27	3.3%			\$ 41.42	\$ 1.01	2.5%			\$ 43.09	\$ 1.67	4.0%				
Retail Transmissioin Rate - Network Service Rate	per kWh	\$ 0.00796	220	\$ 1.75	\$ 0.00906	218	\$ 1.98	\$ 0.23	12.9%	\$ 0.00906	218	\$ 1.98	\$ -	0.0%	\$ 0.00906	218	\$ 1.98	\$ -	0.0%	\$ 0.00906	218	\$ 1.98	\$ -	0.0%	\$ 0.00906	218	\$ 1.98	\$ -	0.0%	\$ 0.00906	218	\$ 1.98	
Retail Transmissioin Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00703	220	\$ 1.55	\$ 0.00737	218	\$ 1.61	\$ 0.06	4.0%	\$ 0.00737	218	\$ 1.61	\$ -	0.0%	\$ 0.00737	218	\$ 1.61	\$ -	0.0%	\$ 0.00737	218	\$ 1.61	\$ -	0.0%	\$ 0.00737	218	\$ 1.61	\$ -	0.0%	\$ 0.00737	218	\$ 1.61	
Sub-Total C - Delivery (including Sub-Total B)				\$ 45.66			\$ 41.67	-\$ 3.99	-8.7%			\$ 42.72	\$ 1.05	2.5%			\$ 44.00	\$ 1.27	3.0%			\$ 45.01	\$ 1.01	2.3%			\$ 46.68	\$ 1.67	3.7%				
Wholesale Market Service Rate - not including CBR	per kWh	\$ 0.0030	220	\$ 0.66	\$ 0.0030	218	\$ 0.65	-\$ 0.01	-0.8%	\$ 0.0030	218	\$ 0.65	\$ -	0.0%	\$ 0.0030	218	\$ 0.65	\$ -	0.0%	\$ 0.0030	218	\$ 0.65	\$ -	0.0%	\$ 0.0030	218	\$ 0.65	\$ -	0.0%	\$ 0.0030	218	\$ 0.65	
Rural and Remote Rate Protection Charge (RRRP)	per kWh	\$ 0.0005	220	\$ 0.11	\$ 0.0005	218	\$ 0.11	\$ -	0.0%	\$ 0.0005	218	\$ 0.11	\$ -	0.0%	\$ 0.0005	218	\$ 0.11	\$ -	0.0%	\$ 0.0005	218	\$ 0.11	\$ -	0.0%	\$ 0.0005	218	\$ 0.11	\$ -	0.0%	\$ 0.0005	218	\$ 0.11	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	220	\$ 0.09	\$ 0.0004	218	\$ 0.09	-\$ 0.00	-0.8%	\$ 0.0004	218	\$ 0.09	\$ -	0.0%	\$ 0.0004	218	\$ 0.09	\$ -	0.0%	\$ 0.0004	218	\$ 0.09	\$ -	0.0%	\$ 0.0004	218	\$ 0.09	\$ -	0.0%	\$ 0.0004	218	\$ 0.09	
Standard Supply Service - Administrative Charge (if applicable)	per 30 days	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25</	

OEB Appendix 2-W
Bill Impacts

Customer Class: RESIDENTIAL SERVICE

TOU / non-TOU: TOU

Consumption **650** kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 37.48	1	\$ 37.48	\$ 38.35	1	\$ 38.35	\$ 0.87	2.3%	\$ 40.09	1	\$ 40.09	\$ 1.74	4.5%	\$ 40.54	1	\$ 40.54	\$ 0.45	1.1%	\$ 42.96	1	\$ 42.96	\$ 2.42	6.0%	\$ 44.63	1	\$ 44.63	\$ 1.67	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per 30 days				\$ 0.45	1	\$ 0.45	\$ 0.45		\$ -	1	\$ -	-\$ 0.45		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per 30 days				\$ 0.41	1	\$ 0.41	\$ 0.41		\$ -	1	\$ -	-\$ 0.41		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	per 30 days				\$ 0.48	1	\$ 0.48	\$ 0.48		\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ 0.48	1	\$ 0.48	\$ -	0.0%	\$ -	1	\$ -	-\$ 0.48		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		-\$ 0.02	1	-\$ 0.02	-\$ 0.02		-\$ 0.02	1	-\$ 0.02	\$ -	0.0%	-\$ 0.02	1	-\$ 0.02	\$ -	0.0%	-\$ 0.02	1	-\$ 0.02	\$ -	0.0%
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per 30 days				-\$ 2.13	1	-\$ 2.13	-\$ 2.13		-\$ 2.13	1	-\$ 2.13	\$ -	0.0%	\$ -	1	\$ -	\$ 2.13		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per 30 days				-\$ 0.34	1	-\$ 0.34	-\$ 0.34		-\$ 0.34	1	-\$ 0.34	\$ -	0.0%	\$ -	1	\$ -	\$ 0.34		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		-\$ 0.01	1	-\$ 0.01	-\$ 0.01		-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per 30 days				-\$ 0.10	1	-\$ 0.10	-\$ 0.10		\$ -	1	\$ -	\$ 0.10		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.98	1	-\$ 1.98	-\$ 1.98		-\$ 1.98	1	-\$ 1.98	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days		\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 0.23	1	-\$ 0.23	-\$ 0.23		-\$ 0.23	1	-\$ 0.23	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per 30 days				-\$ 0.20	1	-\$ 0.20	-\$ 0.20		\$ -	1	\$ -	\$ 0.20		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.84	1	-\$ 1.84	-\$ 1.84		\$ -	1	\$ -	\$ 1.84		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		-\$ 0.10	1	-\$ 0.10	-\$ 0.10		-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	-\$ 0.10	1	-\$ 0.10	\$ -	0.0%
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days		\$ -		-\$ 0.26	1	-\$ 0.26	-\$ 0.26		-\$ 0.26	1	-\$ 0.26	\$ -	0.0%	\$ -	1	\$ -	\$ 0.26		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	1	\$ -	-\$ 0.28			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per 30 days	\$ 0.10	1	\$ 0.10	1	\$ -	-\$ 0.10			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per 30 days	\$ 0.03	1	\$ 0.03	1	\$ -	-\$ 0.03			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per 30 days	\$ 0.46	1	\$ 0.46	1	\$ -	-\$ 0.46			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.88	1	\$ 0.88	1	\$ -	-\$ 0.88			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.28	1	\$ 0.28	1	\$ -	-\$ 0.28			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Distribution Volumetric Rate	per kWh	\$ 0.00553	650	\$ 3.59	650	\$ -	-\$ 3.59			650	\$ -	\$ -			650	\$ -	\$ -			650	\$ -	\$ -			650	\$ -	\$ -		
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh	\$ 0.00095	650	\$ 0.62	650	\$ -	-\$ 0.62			650	\$ -	\$ -			650	\$ -	\$ -			650	\$ -	\$ -			650	\$ -	\$ -		
Sub-Total A (excluding pass through)				\$ 43.72		\$ 36.66	-\$ 7.06	-16.2%			\$ 37.71	\$ 1.05	2.9%			\$ 39.05	\$ 1.34	3.6%			\$ 40.62	\$ 1.57	4.0%			\$ 42.29	\$ 1.67	4.1%	
Line Losses on Cost of Power	per kWh	\$ 0.1280	24	\$ 3.13	\$ 0.1280	19	\$ 2.45	-\$ 0.67	-21.5%	\$ 0.1280	19	\$ 2.45	\$ -	0.0%	\$ 0.1280	19	\$ 2.45	\$ -	0.0%	\$ 0.1280	19	\$ 2.45	\$ -	0.0%	\$ 0.1280	19	\$ 2.45	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00052	650	-\$ 0.34	\$ 0.00033	650	\$ 0.21	\$ 0.55	-163.5%	\$ 0.00033	650	\$ 0.21	\$ -	0.0%	\$ -	650	\$ -	-\$ 0.21		\$ -	650	\$ -	\$ -		\$ -	650	\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	650	\$ 0.02	-\$ 0.00002	650	-\$ 0.01	-\$ 0.03	-166.7%	-\$ 0.00002	650	-\$ 0.01	\$ -	0.0%	-\$ 0.00002	650	-\$ 0.01	\$ 0.01		\$ -	650	-\$ 0.01	\$ -		\$ -	650	-\$ 0.01	\$ -	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%
Sub-Total B - Distribution (includes Sub-Total A)				\$ 47.09		\$ 39.88	-\$ 7.22	-15.3%			\$ 40.93	\$ 1.05	2.6%			\$ 42.06	\$ 1.14	2.8%			\$ 43.07	\$ 1.01	2.4%			\$ 44.74	\$ 1.67	3.9%	
Retail Transmissiion Rate - Network Service Rate	per kWh	\$ 0.00796	674	\$ 5.37	\$ 0.00906	669	\$ 6.06	\$ 0.69	12.9%	\$ 0.00906	669	\$ 6.06	\$ -	0.0%	\$ 0.00906	669	\$ 6.06	\$ -	0.0%	\$ 0.00906	669	\$ 6.06	\$ -	0.0%	\$ 0.00906	669	\$ 6.06	\$ -	0.0%
Retail Transmissiion Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00703	674	\$ 4.74	\$ 0.00737	669	\$ 4.93	\$ 0.19	4.0%	\$ 0.00737	669	\$ 4.93	\$ -	0.0%	\$ 0.00737	669	\$ 4.93	\$ -	0.0%	\$ 0.00737	669	\$ 4.93	\$ -	0.0%	\$ 0.00737	669	\$ 4.93	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 57.20		\$ 50.87	-\$ 6.33	-11.1%			\$ 51.92	\$ 1.05	2.1%			\$ 53.06	\$ 1.14	2.2%			\$ 54.07	\$ 1.01	1.9%			\$ 55.74	\$ 1.67	3.1%	
Wholesale Market Service Rate - not including CBR	per kWh	\$ 0.0030	674	\$ 2.02	\$ 0.0030	669	\$ 2.01	-\$ 0.02	-0.8%	\$ 0.0030	669	\$ 2.01	\$ -	0.0%	\$ 0.0030	669	\$ 2.01	\$ -	0.0%	\$ 0.0030	669	\$ 2.01	\$ -	0.0%	\$ 0.0030	669	\$ 2.01	\$ -	0.0%
Rural and Remote Rate Protection Charge (RRRP)	per kWh	\$ 0.0005	674	\$ 0.34	\$ 0.0005	669	\$ 0.33	-\$ 0.00	-0.8%	\$ 0.0005	669	\$ 0.33	\$ -	0.0%	\$ 0.0005	669	\$ 0.33	\$ -	0.0%	\$ 0.0005	669	\$ 0.33	\$ -	0.0%	\$ 0.0005	669	\$ 0.33	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	674	\$ 0.27	\$ 0.0004	669	\$ 0.27	-\$ 0.00	-0.8%	\$ 0.0004	669	\$ 0.27	\$ -	0.0%	\$ 0.0004	669	\$ 0.27	\$ -	0.0%	\$ 0.0004	669	\$ 0.27	\$ -	0.0%	\$ 0.0004	669	\$ 0.27	\$ -	0.0%
Standard Supply Service - Administrative Charge (if applicable)	per 30 days	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%	\$ 0.2500	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	416	\$ 42.02	\$ 0.1010	416	\$ 42.02	\$ -	0.0%	\$ 0.1010	416	\$ 42.02	\$ -	0.0%	\$ 0.1010	416	\$ 42.02	\$ -	0.0%	\$ 0.1010	416	\$ 42.02	\$ -	0.0%	\$ 0.1010	416	\$ 42.02	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	117	\$ 16.85	\$ 0.1440	117	\$ 16.85	\$ -	0.0%	\$ 0.1440	117	\$ 16.85	\$ -	0.0%	\$ 0.1440	117	\$ 16.85	\$ -	0.0%	\$ 0.1440	117	\$ 16.85	\$ -	0.0%	\$ 0.1440	117	\$ 16.85	\$ -	0.0%
TOU - On Peak	per kWh	\$ 0.2080	117	\$ 24.34	\$ 0.2080	117	\$ 24.34	\$ -	0.0%	\$ 0.2080	117	\$ 24.34	\$ -	0.0%	\$ 0.2080	117	\$ 24.34	\$ -	0.0%	\$ 0.2080	117	\$ 24.34	\$ -	0.0%	\$ 0.2080	117	\$ 24.34	\$ -	0.0%
Energy - RPP - Tier 1	per kWh	\$ 0.1190	600	\$ 71.40	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.0%	\$ 0.1190	600	\$ 71.40	\$ -	0.					

OEB Appendix 2-W
Bill Impacts

Customer Class: COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

TOU / non-TOU: TOU

Consumption 300 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 30.58	1	\$ 30.58	\$ 31.47	1	\$ 31.47	\$ 0.89	2.9%	\$ 32.90	1	\$ 32.90	\$ 1.43	4.5%	\$ 33.27	1	\$ 33.27	\$ 0.37	1.1%	\$ 35.26	1	\$ 35.26	\$ 1.99	6.0%	\$ 36.63	1	\$ 36.63	\$ 1.37	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per 30 days				\$ 0.30	1	\$ 0.30	\$ 0.30		\$ -	1	\$ -	-\$ 0.30		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per 30 days				\$ 0.27	1	\$ 0.27	\$ 0.27		\$ -	1	\$ -	-\$ 0.27		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per 30 days				-\$ 1.43	1	-\$ 1.43	-\$ 1.43		-\$ 1.43	1	-\$ 1.43	\$ -	0.0%	\$ -	1	\$ -	\$ 1.43		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per 30 days				-\$ 0.23	1	-\$ 0.23	-\$ 0.23		-\$ 0.23	1	-\$ 0.23	\$ -	0.0%	\$ -	1	\$ -	\$ 0.23		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per 30 days		\$ -		\$ -	1	\$ -	\$ -		-\$ 0.01	1	-\$ 0.01	-\$ 0.01		-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per 30 days				-\$ 0.07	1	-\$ 0.07	-\$ 0.07		\$ -	1	\$ -	\$ 0.07		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.33	1	-\$ 1.33	-\$ 1.33		-\$ 1.33	1	-\$ 1.33	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days		\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 0.16	1	-\$ 0.16	-\$ 0.16		-\$ 0.16	1	-\$ 0.16	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per 30 days				-\$ 0.14	1	-\$ 0.14	-\$ 0.14		\$ -	1	\$ -	\$ 0.14		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.23	1	-\$ 1.23	-\$ 1.23		\$ -	1	\$ -	\$ 1.23		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days		\$ -		-\$ 0.15	1	-\$ 0.15	-\$ 0.15		-\$ 0.15	1	-\$ 0.15	\$ -	0.0%	\$ -	1	\$ -	\$ 0.15		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per 30 days	\$ 0.04	1	\$ 0.04		1	\$ -	-\$ 0.04			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per 30 days	\$ 0.01	1	\$ 0.01		1	\$ -	-\$ 0.01			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per 30 days	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.19	1	\$ 0.19		1	\$ -	-\$ 0.19			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.09	1	\$ 0.09		1	\$ -	-\$ 0.09			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.00846	300	\$ 2.54		300	\$ -	-\$ 2.54			300	\$ -	\$ -			300	\$ -	\$ -			300	\$ -	\$ -			300	\$ -	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh	\$ 0.00126	300	\$ 0.38		300	\$ -	-\$ 0.38			300	\$ -	\$ -			300	\$ -	\$ -			300	\$ -	\$ -			300	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 34.01		\$ 30.02	-\$ 3.99	-11.7%			\$ 31.08	\$ 1.06	3.5%			\$ 32.03	\$ 0.95	3.1%			\$ 33.76	\$ 1.73	5.4%			\$ 35.13	\$ 1.37	4.1%	
Line Losses on Cost of Power	per kWh	\$ 0.1280	11	\$ 1.44	\$ 0.1280	9	\$ 1.13	-\$ 0.31	-21.5%	\$ 0.1280	9	\$ 1.13	\$ -	0.0%	\$ 0.1280	9	\$ 1.13	\$ -	0.0%	\$ 0.1280	9	\$ 1.13	\$ -	0.0%	\$ 0.1280	9	\$ 1.13	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00054	300	-\$ 0.16	\$ 0.00025	300	\$ 0.08	\$ 0.24	-146.3%	\$ 0.00025	300	\$ 0.08	\$ -	0.0%	\$ -		\$ -	-\$ 0.08		\$ -		\$ -		\$ -		\$ -			
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	300	\$ 0.01	-\$ 0.00002	300	-\$ 0.01	-\$ 0.02	-166.7%	-\$ 0.00002	300	-\$ 0.01	\$ -	0.0%			\$ -	\$ 0.01				\$ -				\$ -			
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -				\$ -	\$ -				\$ -				\$ -			
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -				\$ -	-\$ 0.56				\$ -		
Sub-Total B - Distribution (includes Sub-Total A)				\$ 35.86		\$ 31.78	-\$ 4.08	-11.4%			\$ 32.84	\$ 1.06	3.3%			\$ 33.72	\$ 0.88	2.7%			\$ 34.89	\$ 1.17	3.5%			\$ 36.26	\$ 1.37	3.9%	
Retail Transmission Rate - Network Service Rate	per kWh	\$ 0.00796	311	\$ 2.48	\$ 0.00906	309	\$ 2.80	\$ 0.32	12.9%	\$ 0.00906	309	\$ 2.80	\$ -	0.0%	\$ 0.00906	309	\$ 2.80	\$ -	0.0%	\$ 0.00906	309	\$ 2.80	\$ -	0.0%	\$ 0.00906	309	\$ 2.80	\$ -	0.0%
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00703	311	\$ 2.19	\$ 0.00737	309	\$ 2.28	\$ 0.09	4.0%	\$ 0.00737	309	\$ 2.28	\$ -	0.0%	\$ 0.00737	309	\$ 2.28	\$ -	0.0%	\$ 0.00737	309	\$ 2.28	\$ -	0.0%	\$ 0.00737	309	\$ 2.28	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 40.52		\$ 36.86	-\$ 3.67	-9.0%			\$ 37.92	\$ 1.06	2.9%			\$ 38.80	\$ 0.88	2.3%			\$ 39.97	\$ 1.17	3.0%			\$ 41.34	\$ 1.37	3.4%	
Wholesale Market Service Rate - not including CBR	per kWh	\$ 0.0030	311	\$ 0.93	\$ 0.0030	309	\$ 0.93	-\$ 0.01	-0.8%	\$ 0.0030	309	\$ 0.93	\$ -	0.0%	\$ 0.0030	309	\$ 0.93	\$ -	0.0%	\$ 0.0030	309	\$ 0.93	\$ -	0.0%	\$ 0.0030	309	\$ 0.93	\$ -	0.0%
Rural and Remote Rate Protection Charge (RRRP)	per kWh	\$ 0.0005	311	\$ 0.16	\$ 0.0005	309	\$ 0.15	-\$ 0.00	-0.8%	\$ 0.0005	309	\$ 0.15	\$ -	0.0%	\$ 0.0005	309	\$ 0.15	\$ -	0.0%	\$ 0.0005	309	\$ 0.15	\$ -	0.0%	\$ 0.0005	309	\$ 0.15	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	311	\$ 0.12	\$ 0.0004	309	\$ 0.12	-\$ 0.00	-0.8%	\$ 0.0004	309	\$ 0.12	\$ -	0.0%	\$ 0.0004	309	\$ 0.12	\$ -	0.0%	\$ 0.0004	309	\$ 0.12	\$ -	0.0%	\$ 0.0004	309	\$ 0.12	\$ -	0.0%
Standard Supply Service - Administrative Charge (if applicable)	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	192	\$ 19.39	\$ 0.1010	192	\$ 19.39	\$ -	0.0%	\$ 0.1010	192	\$ 19.39	\$ -	0.0%	\$ 0.1010	192	\$ 19.39	\$ -	0.0%	\$ 0.1010	192	\$ 19.39	\$ -	0.0%	\$ 0.1010	192	\$ 19.39	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	54	\$ 7.78	\$ 0.1440	54	\$ 7.78	\$ -	0.0%	\$ 0.1440	54	\$ 7.78	\$ -	0.0%	\$ 0.1440	54	\$ 7.78	\$ -	0.0%	\$ 0.1440	54	\$ 7.78	\$ -	0.0%	\$ 0.1440	54	\$ 7.78	\$ -	0.0%
TOU - On Peak	per kWh	\$ 0.2080	54	\$ 11.23	\$ 0.2080	54	\$ 11.23	\$ -	0.0%	\$ 0.2080	54	\$ 11.23	\$ -	0.0%	\$ 0.2080	54	\$ 11.23	\$ -	0.0%	\$ 0.2080	54	\$ 11.23	\$ -	0.0%	\$ 0.2080	54	\$ 11.23	\$ -	0.0%
Energy - RPP - Tier 1	per kWh	\$ 0.0770	300	\$ 23.10	\$ 0.0770	300	\$ 23.10	\$ -	0.0%	\$ 0.0770	300	\$ 23.10	\$ -	0.0%	\$ 0.0770	300	\$ 23.10	\$ -	0.0%	\$ 0.0770	300	\$ 23.10	\$ -	0.0%	\$ 0.0770	300	\$ 23.10	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	\$ 0.0890	0	\$ -	\$ 0.0890	0	\$ -	\$ -		\$ 0.0890	0	\$ -	\$ -		\$ 0.0890	0	\$ -	\$ -		\$ 0.0890	0	\$ -	\$ -		\$ 0.0890	0	\$ -	\$ -	
Non-RPP Retailer Avg. Price	per kWh	\$ 0.1164	0	\$ -	\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -	
Average IESO Wholesale Market Price	per kWh	\$ 0.1164	0	\$ -	\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 80.39		\$ 76.71	-\$ 3.68	-4.6%			\$ 77.77	\$ 1.06	1.4%			\$ 78.65	\$ 0.88	1.1%			\$ 79.82	\$ 1.17	1.5%			\$ 81.19	\$ 1.37	1.7%	
Ontario Electricity Rebate		-31.8%		-\$ 25.56	-31.8%	-\$ 24.39	\$ 1.17	-4.6%			-\$ 24.73	\$ 0.34	1.4%			-\$ 25.01	-\$ 0.28	1.1%			-\$ 25.38	-\$ 0.37	1.5%			-\$ 25.82	-\$ 0.44	1.7%	
HST		13%		\$ 10.45	13%	\$ 9.97	-\$ 0.48	-4.6%			\$ 10.11	\$ 0.14	1.4%			\$ 10.22	\$ 0.11	1.1%			\$ 10.38	\$ 0.15	1.5%			\$ 10.55	\$ 0.18	1.7%	
Total Bill on TOU (after Tax & Rebate)				\$ 65.27		\$ 62.29	-\$ 2.99	-4.6%			\$ 63.15	\$ 0.86	1.4%			\$ 63.87	\$ 0.72	1.1%			\$ 64.82	\$ 0.95	1.5%			\$ 65.93	\$ 1.11	1.7%	

Loss Factor (%) 3.76% 2.95% 2.95% 2.95% 2.95%

OEB Appendix 2-W
Bill Impacts

Customer Class: **COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE**

TOU / non-TOU: **TOU**

Consumption **198** kWh ☐ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 30.58	1	\$ 30.58	\$ 31.47	1	\$ 31.47	\$ 0.89	2.9%	\$ 32.90	1	\$ 32.90	\$ 1.43	4.5%	\$ 33.27	1	\$ 33.27	\$ 0.37	1.1%	\$ 35.26	1	\$ 35.26	\$ 1.99	6.0%	\$ 36.63	1	\$ 36.63	\$ 1.37	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per 30 days				\$ 0.30	1	\$ 0.30	\$ 0.30		\$ -	1	\$ -	-\$ 0.30		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per 30 days				\$ 0.27	1	\$ 0.27	\$ 0.27		\$ -	1	\$ -	-\$ 0.27		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per 30 days				-\$ 1.43	1	-\$ 1.43	-\$ 1.43		-\$ 1.43	1	-\$ 1.43	\$ -	0.0%	\$ -	1	\$ -	\$ 1.43		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per 30 days				-\$ 0.23	1	-\$ 0.23	-\$ 0.23		-\$ 0.23	1	-\$ 0.23	\$ -	0.0%	\$ -	1	\$ -	\$ 0.23		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per 30 days		\$ -		\$ -	1	\$ -	\$ -		-\$ 0.01	1	-\$ 0.01	-\$ 0.01		-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	-\$ 0.01	1	-\$ 0.01	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per 30 days				-\$ 0.07	1	-\$ 0.07	-\$ 0.07		\$ -	1	\$ -	\$ 0.07		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.33	1	-\$ 1.33	-\$ 1.33		-\$ 1.33	1	-\$ 1.33	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days		\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 0.16	1	-\$ 0.16	-\$ 0.16		-\$ 0.16	1	-\$ 0.16	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per 30 days				-\$ 0.14	1	-\$ 0.14	-\$ 0.14		\$ -	1	\$ -	\$ 0.14		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per 30 days				\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		-\$ 1.23	1	-\$ 1.23	-\$ 1.23		\$ -	1	\$ -	\$ 1.23		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days				-\$ 0.15	1	-\$ 0.15	-\$ 0.15		-\$ 0.15	1	-\$ 0.15	\$ -	0.0%	\$ -	1	\$ -	\$ 0.15		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per 30 days	\$ 0.04	1	\$ 0.04		1	\$ -	-\$ 0.04			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per 30 days	\$ 0.01	1	\$ 0.01		1	\$ -	-\$ 0.01			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per 30 days	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.19	1	\$ 0.19		1	\$ -	-\$ 0.19			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.09	1	\$ 0.09		1	\$ -	-\$ 0.09			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.00846	198	\$ 1.68		198	\$ -	-\$ 1.68			198	\$ -	\$ -			198	\$ -	\$ -			198	\$ -	\$ -			198	\$ -	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh	\$ 0.00126	198	\$ 0.25		198	\$ -	-\$ 0.25			198	\$ -	\$ -			198	\$ -	\$ -			198	\$ -	\$ -			198	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 33.01			\$ 30.02	-\$ 2.99	-9.1%			\$ 31.08	\$ 1.06	3.5%			\$ 32.03	\$ 0.95	3.1%			\$ 33.76	\$ 1.73	5.4%			\$ 35.13	\$ 1.37	4.1%
Line Losses on Cost of Power	per kWh	\$ 0.1280	7	\$ 0.95	\$ 0.1280	6	\$ 0.75	-\$ 0.21	-21.5%	\$ 0.1280	6	\$ 0.75	\$ -	0.0%	\$ 0.1280	6	\$ 0.75	\$ -	0.0%	\$ 0.1280	6	\$ 0.75	\$ -	0.0%	\$ 0.1280	6	\$ 0.75	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00054	198	-\$ 0.11	\$ 0.00025	198	\$ 0.05	\$ 0.16	-146.3%	\$ 0.00025	198	\$ 0.05	\$ -	0.0%	\$ -	1	\$ -	-\$ 0.05		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	198	\$ 0.01	-\$ 0.00002	198	-\$ 0.00	-\$ 0.01	-166.7%	-\$ 0.00002	198	-\$ 0.00	\$ -	0.0%			\$ -	\$ 0.00				\$ -	\$ -			\$ -	\$ -		
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -				\$ -	\$ -				\$ -	\$ -			\$ -	\$ -		
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%			\$ -	-\$ 0.56				\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 34.43			\$ 31.37	\$ 3.05	-8.9%			\$ 32.43	\$ 1.06	3.4%			\$ 33.34	\$ 0.90	2.8%			\$ 34.51	\$ 1.17	3.5%			\$ 35.88	\$ 1.37	4.0%
Retail Transmission Rate - Network Service Rate	per kWh	\$ 0.00796	205	\$ 1.64	\$ 0.00906	204	\$ 1.85	\$ 0.21	12.9%	\$ 0.00906	204	\$ 1.85	\$ -	0.0%	\$ 0.00906	204	\$ 1.85	\$ -	0.0%	\$ 0.00906	204	\$ 1.85	\$ -	0.0%	\$ 0.00906	204	\$ 1.85	\$ -	0.0%
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00703	205	\$ 1.44	\$ 0.00737	204	\$ 1.50	\$ 0.06	4.0%	\$ 0.00737	204	\$ 1.50	\$ -	0.0%	\$ 0.00737	204	\$ 1.50	\$ -	0.0%	\$ 0.00737	204	\$ 1.50	\$ -	0.0%	\$ 0.00737	204	\$ 1.50	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 37.51			\$ 34.72	-\$ 2.78	-7.4%			\$ 35.78	\$ 1.06	3.1%			\$ 36.69	\$ 0.90	2.5%			\$ 37.86	\$ 1.17	3.2%			\$ 39.23	\$ 1.37	3.6%
Wholesale Market Service Rate - not including CBR	per kWh	\$ 0.0030	205	\$ 0.62	\$ 0.0030	204	\$ 0.61	-\$ 0.00	-0.8%	\$ 0.0030	204	\$ 0.61	\$ -	0.0%	\$ 0.0030	204	\$ 0.61	\$ -	0.0%	\$ 0.0030	204	\$ 0.61	\$ -	0.0%	\$ 0.0030	204	\$ 0.61	\$ -	0.0%
Rural and Remote Rate Protection Charge (RRRP)	per kWh	\$ 0.0005	205	\$ 0.10	\$ 0.0005	204	\$ 0.10	-\$ 0.00	-0.8%	\$ 0.0005	204	\$ 0.10	\$ -	0.0%	\$ 0.0005	204	\$ 0.10	\$ -	0.0%	\$ 0.0005	204	\$ 0.10	\$ -	0.0%	\$ 0.0005	204	\$ 0.10	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	205	\$ 0.08	\$ 0.0004	204	\$ 0.08	\$ -	0.0%	\$ 0.0004	204	\$ 0.08	\$ -	0.0%	\$ 0.0004	204	\$ 0.08	\$ -	0.0%	\$ 0.0004	204	\$ 0.08	\$ -	0.0%	\$ 0.0004	204	\$ 0.08	\$ -	0.0%
Standard Supply Service - Administrative Charge (if applicable)	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	127	\$ 12.80	\$ 0.1010	127	\$ 12.80	\$ -	0.0%	\$ 0.1010	127	\$ 12.80	\$ -	0.0%	\$ 0.1010	127	\$ 12.80	\$ -	0.0%	\$ 0.1010	127	\$ 12.80	\$ -	0.0%	\$ 0.1010	127	\$ 12.80	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	36	\$ 5.13	\$ 0.1440	36	\$ 5.13	\$ -	0.0%	\$ 0.1440	36	\$ 5.13	\$ -	0.0%	\$ 0.1440	36	\$ 5.13	\$ -	0.0%	\$ 0.1440	36	\$ 5.13	\$ -	0.0%	\$ 0.1440	36	\$ 5.13	\$ -	0.0%
TOU - On Peak	per kWh	\$ 0.2080	36	\$ 7.41	\$ 0.2080	36	\$ 7.41	\$ -	0.0%	\$ 0.2080	36	\$ 7.41	\$ -	0.0%	\$ 0.2080	36	\$ 7.41	\$ -	0.0%	\$ 0.2080	36	\$ 7.41	\$ -	0.0%	\$ 0.2080	36	\$ 7.41	\$ -	0.0%
Energy - RPP - Tier 1	per kWh	\$ 0.1190	198	\$ 23.56	\$ 0.1190	198	\$ 23.56	\$ -	0.0%	\$ 0.1190	198	\$ 23.56	\$ -	0.0%	\$ 0.1190	198	\$ 23.56	\$ -	0.0%	\$ 0.1190	198	\$ 23.56	\$ -	0.0%	\$ 0.1190	198	\$ 23.56	\$ -	0.0%
Energy - RPP - Tier 2	per kWh	\$ 0.1390	0	\$ -	\$ 0.1390	0	\$ -	\$ -		\$ 0.1390	0	\$ -	\$ -		\$ 0.1390	0	\$ -	\$ -		\$ 0.1390	0	\$ -	\$ -		\$ 0.1390	0	\$ -	\$ -	
Non-RPP Retailer Avg. Price	per kWh	\$ 0.1164	0	\$ -	\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -	
Average IESO Wholesale Market Price	per kWh	\$ 0.1164	0	\$ -	\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -		\$ 0.1164	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 63.90			\$ 61.11	-\$ 2.79	-4.4%			\$ 62.17	\$ 1.06	1.7%			\$ 63.08	\$ 0.90	1.5%			\$ 64.25	\$ 1.17	1.9%			\$ 65.62	\$ 1.37	2.1%
Ontario Electricity Rebate		-31.8%		-\$ 20.32	-31.8%		-\$ 19.43	\$ 0.89	-4.4%	-31.8%		-\$ 19.77	\$ 0.34	1.7%	-31.8%		-\$ 20.06	-\$ 0.29	1.5%	-31.8%		-\$ 20.43	-\$ 0.37	1.9%	-31.8%		-\$ 20.87	-\$ 0.44	2.1%
HST		13%		\$ 8.31	13%		\$ 7.94	-\$ 0.36	-4.4%	13%		\$ 8.08	\$ 0.14	1.7%	13%		\$ 8.20	\$ 0.12	1.5%	13%		\$ 8.35	\$ 0.15	1.9%	13%		\$ 8.53	\$ 0.18	2.1%
Total Bill on TOU (after Tax & Rebate)				\$ 51.89			\$ 49.62	-\$ 2.27	-4.4%			\$ 50.48	\$ 0.86	1.7%			\$ 51.22	\$ 0.73	1.5%			\$ 52.17	\$ 0.95	1.9%			\$ 53.28	\$ 1.11	2.1%

Loss Factor (%) **3.76%** **2.95%** **2.95%** **2.95%** **2.95%** **2.95%**

OEB Appendix 2-W
Bill Impacts

Customer Class: GENERAL SERVICE LESS THAN 50 kW SERVICE

TOU / non-TOU: TOU

Consumption: 2,000 kWh ☐ May 1 - October 31 ☒ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed					Impact		2022 Proposed					Impact		2023 Proposed					Impact		2024 Proposed					Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Service Charge	per 30 days	\$ 35.80	1	\$ 35.80	\$ 36.98	1	\$ 36.98	\$ 1.18	3.3%	\$ 38.66	1	\$ 38.66	\$ 1.68	4.5%	\$ 39.09	1	\$ 39.09	\$ 0.43	1.1%	\$ 41.42	1	\$ 41.42	\$ 2.33	6.0%	\$ 43.03	1	\$ 43.03	\$ 1.61	3.9%	\$ 43.03	1	\$ 43.03	\$ 0.00	0.0%			
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kWh				\$ 0.00053	2,000	\$ 1.06	\$ 1.06		\$ -	2,000	\$ -	\$ -	1.06	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kWh				\$ 0.00048	2,000	\$ 0.96	\$ 0.96		\$ -	2,000	\$ -	\$ -	0.96	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	per kWh				\$ 0.00018	2,000	\$ 0.36	\$ 0.36		\$ 0.00018	2,000	\$ 0.36	\$ -	0.0%	\$ 0.00018	2,000	\$ 0.36	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		\$ -	0.13	1	\$ -	0.13	\$ -	0.13	1	\$ -	0.13	\$ -	0.0%	\$ -	0.13	1	\$ -	0.13	1	\$ -	0.13	1	\$ -	0.13	1	\$ -	0.0%		
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	4.96	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.80	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.00002	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.24	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.04	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.46	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per kWh				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	0.12	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days				\$ 0.11	1	\$ 0.11	\$ 0.11		\$ 0.11	1	\$ 0.11	\$ -	0.0%	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -				
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kWh				\$ 0.00010	2,000	\$ 0.20	\$ 0.20		\$ 0.00010	2,000	\$ 0.20	\$ -	0.0%	\$ -	2,000	\$ -	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -				
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.79	1	\$ 0.79	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -				
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.25	1	\$ 0.25	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -				
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 1.55	1	\$ 1.55	\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -				
Distribution Volumetric Rate	per kWh	\$ 0.03312	2,000	\$ 66.24	\$ 0.03421	2,000	\$ 68.42	\$ 2.18	3.3%	\$ 0.03576	2,000	\$ 71.52	\$ 3.10	4.5%	\$ 0.03616	2,000	\$ 72.32	\$ 0.80	1.1%	\$ 0.03832	2,000	\$ 76.64	\$ 4.32	6.0%	\$ 0.03981	2,000	\$ 79.62	\$ 2.98	3.9%	\$ 0.03981	2,000	\$ 79.62	\$ 0.00	0.0%			
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kWh				\$ 0.00013	2,000	\$ 0.26	\$ 0.26		\$ 0.00013	2,000	\$ 0.26	\$ -		\$ 0.00013	2,000	\$ 0.26	\$ -		\$ 0.00013	2,000	\$ 0.26	\$ -		\$ 0.00013	2,000	\$ 0.26	\$ -		\$ 0.00013	2,000	\$ 0.26	\$ -				
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kWh				\$ 0.00003	2,000	\$ 0.06	\$ 0.06		\$ 0.00003	2,000	\$ 0.06	\$ -		\$ 0.00003	2,000	\$ 0.06	\$ -		\$ 0.00003	2,000	\$ 0.06	\$ -		\$ 0.00003	2,000	\$ 0.06	\$ -		\$ 0.00003	2,000	\$ 0.06	\$ -				
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kWh				\$ 0.00049	2,000	\$ 0.98	\$ 0.98		\$ 0.00049	2,000	\$ 0.98	\$ -		\$ 0.00049	2,000	\$ 0.98	\$ -		\$ 0.00049	2,000	\$ 0.98	\$ -		\$ 0.00049	2,000	\$ 0.98	\$ -		\$ 0.00049	2,000	\$ 0.98	\$ -				
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kWh				\$ 0.00076	2,000	\$ 1.52	\$ 1.52		\$ 0.00076	2,000	\$ 1.52	\$ -		\$ 0.00076	2,000	\$ 1.52	\$ -		\$ 0.00076	2,000	\$ 1.52	\$ -		\$ 0.00076	2,000	\$ 1.52	\$ -		\$ 0.00076	2,000	\$ 1.52	\$ -				
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kWh				\$ 0.00024	2,000	\$ 0.48	\$ 0.48		\$ 0.00024	2,000	\$ 0.48	\$ -		\$ 0.00024	2,000	\$ 0.48	\$ -		\$ 0.00024	2,000	\$ 0.48	\$ -		\$ 0.00024	2,000	\$ 0.48	\$ -		\$ 0.00024	2,000	\$ 0.48	\$ -				
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kWh				\$ 0.00020	2,000	\$ 0.40	\$ 0.40		\$ 0.00020	2,000	\$ 0.40	\$ -		\$ 0.00020	2,000	\$ 0.40	\$ -		\$ 0.00020	2,000	\$ 0.40	\$ -		\$ 0.00020	2,000	\$ 0.40	\$ -		\$ 0.00020	2,000	\$ 0.40	\$ -				
Sub-Total A (excluding pass through)				\$ 108.33			\$ 101.63	\$ 6.70	-6.2%			\$ 104.80	\$ 3.17	3.1%			\$ 107.22	\$ 2.42	2.3%			\$ 112.63	\$ 5.41	5.0%			\$ 117.22	\$ 4.59	4.1%			\$ 122.81	\$ 5.59	4.7%			
Line Losses on Cost of Power	per kWh	\$ 0.1280	75	\$ 9.63	\$ 0.1280	59	\$ 7.55	\$ 2.07	-21.5%	\$ 0.1280	59	\$ 7.55	\$ -	0.0%	\$ 0.1280	59	\$ 7.55	\$ -	0.0%	\$ 0.1280	59	\$ 7.55	\$ -	0.0%	\$ 0.1280	59	\$ 7.55	\$ -	0.0%	\$ 0.1280	59	\$ 7.55	\$ -	0.0%			
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	\$ 0.00050	2,000	\$ 1.00	\$ 0.00038	2,000	\$ 0.76	\$ 1.76	-176.0%	\$ 0.00038	2,000	\$ 0.76	\$ -		\$ 0.00038	2,000	\$ 0.76	\$ -		\$ 0.00038	2,000	\$ 0.76	\$ -		\$ 0.00038	2,000	\$ 0.76	\$ -		\$ 0.00038	2,000	\$ 0.76	\$ -				
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	2,000	\$ 0.06	\$ 0.00002	2,000	\$ 0.04	\$ 0.10	-166.7%	\$ 0.00002	2,000	\$ 0.04	\$ -		\$ 0.00002	2,000	\$ 0.04	\$ -		\$ 0.00002	2,000	\$ 0.04	\$ -		\$ 0.00002	2,000	\$ 0.04	\$ -		\$ 0.00002	2,000	\$ 0.04	\$ -				
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068	1	\$ 0.68	\$ 0.00159	1	\$ 1.59	\$ 0.91	133.8%	\$ 0.00159	1	\$ 1.59	\$ -		\$ 0.00159	1	\$ 1.59	\$ -		\$ 0.00159	1	\$ 1.59	\$ -		\$ 0.00159	1	\$ 1.59	\$ -		\$ 0.00159	1	\$ 1.59	\$ -				
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%			
Sub-Total B - Distribution (includes Sub-Total A)				\$ 117.58			\$ 110.46	\$ 7.11	-6.1%			\$ 113.63	\$ 3.17	2.9%			\$ 115.33	\$ 1.70	1.5%			\$ 120.18	\$ 4.85	4.2%			\$ 124.77	\$ 4.59	3.8%			\$ 129.36	\$ 4.59	3.5%			
Retail Transmission Rate - Network Service Rate	per kWh	\$ 0.00775	2,075	\$ 16.08	\$ 0.00882	2,059	\$ 18.16	\$ 2.08	12.9%	\$ 0.00882	2,059	\$ 18.16	\$ -	0.0%	\$ 0.00882	2,059	\$ 18.16	\$ -	0.0%	\$ 0.00888																	

OEB Appendix 2-W
Bill Impacts

Customer Class: GENERAL SERVICE LESS THAN 50 kW SERVICE

TOU / non-TOU: TOU

Consumption 2,800 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact					
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change				
Service Charge	per 30 days	\$ 35.80	1	\$ 35.80	\$ 36.98	1	\$ 36.98	\$ 1.18	3.3%	\$ 38.66	1	\$ 38.66	\$ 1.68	4.5%	\$ 39.09	1	\$ 39.09	\$ 0.43	1.1%	\$ 41.42	1	\$ 41.42	\$ 2.33	6.0%	\$ 43.03	1	\$ 43.03	\$ 1.61	3.9%			
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kWh				\$ 0.00053	2,800	\$ 1.48	\$ 1.48		\$ -	2,800	\$ -	-\$ 1.48		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kWh				\$ 0.00048	2,800	\$ 1.34	\$ 1.34		\$ -	2,800	\$ -	-\$ 1.34		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	per kWh				\$ 0.00018	2,800	\$ 0.50	\$ 0.50		\$ 0.00018	2,800	\$ 0.50	\$ -	0.0%	\$ 0.00018	2,800	\$ 0.50	\$ -	0.0%	\$ -	2,800	\$ -	-\$ 0.50		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days				\$ -	1	\$ -	\$ -		-\$ 0.13	1	-\$ 0.13	-\$ 0.13		-\$ 0.13	1	-\$ 0.13	\$ -	0.0%	-\$ 0.13	1	-\$ 0.13	\$ -	0.0%	-\$ 0.13	1	-\$ 0.13	\$ -	0.0%	-\$ 0.13	1	-\$ 0.13
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kWh				-\$ 0.00248	2,800	-\$ 6.94	-\$ 6.94		-\$ 0.00248	2,800	-\$ 6.94	\$ -	0.0%	\$ -	2,800	\$ -	\$ 6.94		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kWh				-\$ 0.00040	2,800	-\$ 1.12	-\$ 1.12		\$ 0.00040	2,800	-\$ 1.12	\$ -	0.0%	\$ -	2,800	\$ -	\$ 1.12		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kWh				\$ -	2,800	\$ -	\$ -		-\$ 0.00002	2,800	-\$ 0.06	-\$ 0.06		-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kWh				\$ 0.00012	2,800	\$ 0.34	\$ 0.34		\$ -	2,800	\$ -	\$ 0.34		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kWh				\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		-\$ 0.00230	2,800	-\$ 6.44	-\$ 6.44		-\$ 0.00230	2,800	-\$ 6.44	\$ -	0.0%	-\$ 0.00230	2,800	-\$ 6.44
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per 30 days			\$ -	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.00027	2,000	-\$ 0.54	-\$ 0.54		-\$ 0.00027	2,000	-\$ 0.54	\$ -	0.0%	-\$ 0.00027	2,000	-\$ 0.54
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kWh				-\$ 0.00023	2,800	-\$ 0.64	-\$ 0.64		\$ -	2,800	\$ -	\$ 0.64		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kWh				\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per kWh				\$ -	2,800	\$ -	\$ -		-\$ 0.00006	2,800	-\$ 0.17	-\$ 0.17		-\$ 0.00006	2,800	-\$ 0.17	\$ -	0.0%	-\$ 0.00006	2,800	-\$ 0.17	\$ -	0.0%	-\$ 0.00006	2,800	-\$ 0.17	\$ -	0.0%	-\$ 0.00006	2,800	-\$ 0.17
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days			\$ -	\$ 0.11	1	\$ 0.11	\$ 0.11		\$ 0.11	1	\$ 0.11	\$ -	0.0%	\$ -	1	\$ -	-\$ 0.11		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kWh				\$ 0.00010	2,800	\$ 0.28	\$ 0.28		\$ 0.00	2,800	\$ 0.28	\$ -	0.0%	\$ -	2,800	\$ -	-\$ 0.28		\$ -	2,800	\$ -	-\$ 0.28		\$ -	2,800	\$ -	\$ -		\$ -	2,800	\$ -
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.79	1	\$ 0.79	\$ -	1	\$ -	-\$ 0.79		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.25	1	\$ 0.25	\$ -	1	\$ -	-\$ 0.25		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 1.55	1	\$ 1.55	\$ -	1	\$ -	-\$ 1.55		\$ 0.03576	2,800	\$ 100.13	\$ 4.34	4.5%	\$ 0.03616	2,800	\$ 101.25	\$ 1.12	1.1%	\$ 0.03832	2,800	\$ 107.30	\$ 6.05	6.0%	\$ 0.03981	2,800	\$ 111.47	\$ 4.17	3.9%			
Distribution Volumetric Rate	per kWh	\$ 0.03312	2,800	\$ 92.74	\$ 0.03421	2,800	\$ 95.79	\$ 3.05	3.3%	\$ 0.03576	2,800	\$ 100.13	\$ 4.34	4.5%	\$ 0.03616	2,800	\$ 101.25	\$ 1.12	1.1%	\$ 0.03832	2,800	\$ 107.30	\$ 6.05	6.0%	\$ 0.03981	2,800	\$ 111.47	\$ 4.17	3.9%			
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kWh	\$ 0.00013	2,800	\$ 0.36	\$ 0.00013	2,800	\$ -	\$ 0.36		\$ 0.00013	2,800	\$ -	\$ -		\$ 0.00013	2,800	\$ -	\$ -		\$ 0.00013	2,800	\$ -	\$ -		\$ 0.00013	2,800	\$ -	\$ -		\$ 0.00013	2,800	\$ -
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kWh	\$ 0.00003	2,800	\$ 0.08	\$ 0.00003	2,800	\$ -	\$ 0.08		\$ 0.00003	2,800	\$ -	\$ -		\$ 0.00003	2,800	\$ -	\$ -		\$ 0.00003	2,800	\$ -	\$ -		\$ 0.00003	2,800	\$ -	\$ -		\$ 0.00003	2,800	\$ -
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kWh	\$ 0.00049	2,800	\$ 1.37	\$ 0.00049	2,800	\$ -	\$ 1.37		\$ 0.00049	2,800	\$ -	\$ -		\$ 0.00049	2,800	\$ -	\$ -		\$ 0.00049	2,800	\$ -	\$ -		\$ 0.00049	2,800	\$ -	\$ -		\$ 0.00049	2,800	\$ -
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kWh	\$ 0.00076	2,800	\$ 2.13	\$ 0.00076	2,800	\$ -	-\$ 2.13		\$ 0.00076	2,800	\$ -	\$ -		\$ 0.00076	2,800	\$ -	\$ -		\$ 0.00076	2,800	\$ -	\$ -		\$ 0.00076	2,800	\$ -	\$ -		\$ 0.00076	2,800	\$ -
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kWh	\$ 0.00024	2,800	\$ 0.67	\$ 0.00024	2,800	\$ -	-\$ 0.67		\$ 0.00024	2,800	\$ -	\$ -		\$ 0.00024	2,800	\$ -	\$ -		\$ 0.00024	2,800	\$ -	\$ -		\$ 0.00024	2,800	\$ -	\$ -		\$ 0.00024	2,800	\$ -
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019.	per kWh	\$ 0.00020	2,800	\$ 0.56	\$ 0.00020	2,800	\$ -	-\$ 0.56		\$ 0.00020	2,800	\$ -	\$ -		\$ 0.00020	2,800	\$ -	\$ -		\$ 0.00020	2,800	\$ -	\$ -		\$ 0.00020	2,800	\$ -	\$ -		\$ 0.00020	2,800	\$ -
Sub-Total A (excluding pass through)			\$ 136.31		\$ 127.45	-\$ 8.86	-6.5%				\$ 131.26	\$ 3.82	3.0%			\$ 134.52	\$ 3.26	2.5%			\$ 141.38	\$ 6.86	5.1%			\$ 147.16	\$ 5.78	4.1%				
Line Losses on Cost of Power	per kWh	\$ 0.1280	105	\$ 13.48	\$ 0.1280	83	\$ 10.57	-\$ 2.90	-21.5%	\$ 0.1280	83	\$ 10.57	\$ -	0.0%	\$ 0.1280	83	\$ 10.57	\$ -	0.0%	\$ 0.1280	83	\$ 10.57	\$ -	0.0%	\$ 0.1280	83	\$ 10.57	\$ -	0.0%	\$ 0.1280	83	\$ 10.57
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00050	2,800	-\$ 1.40	\$ 0.00038	2,800	\$ 1.06	\$ 2.46	-176.0%	-\$ 0.00038	2,800	\$ 1.06	\$ -	0.0%	-\$ 0.00038	2,800	\$ 1.06	-\$ 1.06		-\$ 0.00038	2,800	\$ 1.06	\$ -	0.0%	-\$ 0.00038	2,800	\$ 1.06	\$ -	0.0%	-\$ 0.00038	2,800	\$ 1.06
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	2,800	\$ 0.08	-\$ 0.00002	2,800	-\$ 0.06	-\$ 0.14	-166.7%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06	\$ -	0.0%	-\$ 0.00002	2,800	-\$ 0.06
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		-\$ 0.00159		\$ -
Rate Rider for Smart Metering Entity Charge - effective until Dec. 31, 2022	per 30 days	\$ 0.56	1	\$ 0.56	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56	\$ -	0.0%	\$ 0.56	1	\$ 0.56
Sub-Total B - Distribution (includes Sub-Total A)			\$ 149.03		\$ 139.59	-\$ 9.44	-6.3%				\$ 143.40	\$ 3.82	2.7%			\$ 145.66	\$ 2.25	1.6%			\$ 151.95	\$ 6.30	4.3%			\$ 157.74	\$ 5.78	3.8%				
Retail Transmission Rate - Network Service Rate	per kWh	\$ 0.00775	2,905	\$ 22.52	\$ 0.00882	2,883	\$ 25.42	\$ 2.91	12.9%	\$ 0.00882	2,883	\$ 25.42	\$ -	0.0%	\$ 0.00882	2,883	\$ 25.42	\$ -	0.0%	\$ 0.00882	2,883	\$ 25.42	\$ -	0.0%	\$ 0.00882	2,883	\$ 25.42	\$ -	0.0%	\$ 0.00882	2,883	\$ 25.42
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kWh	\$ 0.00629	2,905	\$ 18.27	\$ 0.00659																											

OEB Appendix 2-W
Bill Impacts

Customer Class: GENERAL SERVICE 50 TO 999 kW SERVICE

TOU / non-TOU: non-TOU

SPOT Class B

Consumption 180 kW
200 kVA
79,000 kWh
May 1 - October 31 November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 51.50	1	\$ 51.50	\$ 49.14	1	\$ 49.14	\$ -2.36	-4.6%	\$ 51.37	1	\$ 51.37	\$ 2.23	4.5%	\$ 51.95	1	\$ 51.95	\$ 0.58	1.1%	\$ 55.05	1	\$ 55.05	\$ 3.10	6.0%	\$ 57.19	1	\$ 57.19	\$ 2.14	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kVA	\$ -		\$ -	\$ 0.0914	200	\$ 18.28	\$ 18.28		\$ -	200	\$ -	\$ -18.28		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kVA	\$ -		\$ -	\$ 0.0827	200	\$ 16.54	\$ 16.54		\$ -	200	\$ -	\$ -16.54		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	per 30 days	\$ -		\$ -	\$ -	1	\$ -	\$ -		\$ -0.46	1	\$ -0.46	\$ -0.46		\$ -0.46	1	\$ -0.46	\$ -		\$ -0.46	1	\$ -0.46	\$ -		\$ -0.46	1	\$ -0.46	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kVA	\$ -		\$ -	\$ 0.4304	200	\$ 86.08	\$ 86.08		\$ -0.4304	200	\$ -86.08	\$ -86.08		\$ -	200	\$ -	\$ 86.08		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kVA	\$ -		\$ -	\$ 0.0690	200	\$ 13.80	\$ 13.80		\$ -0.0690	200	\$ -13.80	\$ -13.80		\$ -	200	\$ -	\$ 13.80		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -0.0012	200	\$ -0.24	\$ -0.24		\$ -0.0012	200	\$ -0.24	\$ -		\$ -0.0012	200	\$ -0.24	\$ -		\$ -0.0012	200	\$ -0.24	\$ -	
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kVA	\$ -		\$ -	\$ 0.0200	200	\$ 4.00	\$ 4.00		\$ -	200	\$ -	\$ 4.00		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -0.4005	200	\$ 80.10	\$ 80.10		\$ -0.4005	200	\$ 80.10	\$ -	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -0.0473	200	\$ 9.46	\$ 9.46		\$ -0.0473	200	\$ 9.46	\$ -	
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kVA	\$ -		\$ -	\$ 0.0407	200	\$ 8.14	\$ 8.14		\$ -	200	\$ -	\$ 8.14		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -0.3705	200	\$ 74.10	\$ 74.10		\$ -	200	\$ -	\$ 74.10		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Expansion Deposits - effective until December, 2024	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -0.0684	200	\$ 13.68	\$ 13.68		\$ -0.0684	200	\$ 13.68	\$ -		\$ -0.0684	200	\$ 13.68	\$ -		\$ -0.0684	200	\$ 13.68	\$ -	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	per kVA	\$ -		\$ -	\$ -	200	\$ -	\$ -		\$ -0.0005	200	\$ 0.10	\$ 0.10		\$ -0.0005	200	\$ 0.10	\$ -		\$ -0.0005	200	\$ 0.10	\$ -		\$ -0.0005	200	\$ 0.10	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days	\$ -		\$ -	\$ 0.21	1	\$ 0.21	\$ 0.21		\$ -0.21	1	\$ -0.21	\$ -		\$ -	1	\$ -	\$ 0.21		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kVA	\$ -		\$ -	\$ 0.0188	200	\$ 3.76	\$ 3.76		\$ -0.0188	200	\$ -3.76	\$ -3.76		\$ -	200	\$ -	\$ 3.76		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 1.01	1	\$ 1.01	\$ -	1	\$ -	\$ -1.01		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.30	1	\$ 0.30	\$ -	1	\$ -	\$ -0.30		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of Stranded Meters Assets - effective until Dec. 31, 2019	per 30 days	\$ 4.64	1	\$ 4.64	\$ -	1	\$ -	\$ -4.64		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kVA	\$ 8.1052	200	\$ 1,621.04	\$ 7.8927	200	\$ 1,578.54	\$ 42.50	-2.6%	\$ 8.2502	200	\$ 1,650.04	\$ 71.50	4.5%	\$ 8.34260	200	\$ 1,668.52	\$ 18.48	1.1%	\$ 8.84070	200	\$ 1,768.14	\$ 99.62	6.0%	\$ 9.18370	200	\$ 1,836.74	\$ 68.60	3.9%
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kVA	\$ 0.0114	200	\$ 2.28	\$ -	200	\$ -	\$ -2.28		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kVA	\$ 0.0047	200	\$ 0.94	\$ -	200	\$ -	\$ -0.94		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kVA	\$ 0.0781	200	\$ 15.62	\$ -	200	\$ -	\$ -15.62		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.1659	200	\$ 33.18	\$ -	200	\$ -	\$ -33.18		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.0498	200	\$ 9.96	\$ -	200	\$ -	\$ -9.96		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kVA	\$ 0.1948	200	\$ 38.96	\$ -	200	\$ -	\$ -38.96		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -		\$ -	200	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 1,779.43			\$ 1,546.51	\$ 232.92	-13.1%			\$ 1,583.08	\$ 36.57	2.4%			\$ 1,631.89	\$ 48.81	3.1%			\$ 1,719.15	\$ 87.26	5.3%			\$ 1,789.89	\$ 70.74	4.1%
Line Losses on Cost of Power	per kWh	\$ 0.1164	2,970	\$ 345.75	\$ 0.1164	2,331	\$ 271.27	\$ 74.48	-21.5%	\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%	\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%	\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%	\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kVA	\$ 0.2813	200	\$ 56.26	\$ 0.2422	200	\$ 48.44	\$ 7.82	-13.9%	\$ 0.2422	200	\$ 48.44	\$ -	0.0%	\$ -		\$ -	\$ 48.44		\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%	\$ 0.1164	2,331	\$ 271.27	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants	per kVA	\$ 0.4734	200	\$ 94.68	\$ 0.0894	200	\$ 17.88	\$ 76.80	-81.1%	\$ 0.0894	200	\$ 17.88	\$ -	0.0%	\$ -		\$ -	\$ 17.88		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kVA	\$ 0.0105	200	\$ 2.10	\$ 0.0067	200	\$ 1.34	\$ 3.44	-163.8%	\$ 0.0067	200	\$ 1.34	\$ -	0.0%	\$ -		\$ -	\$ 1.34		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068	79,000	\$ 53.72	\$ 0.0016	79,000	\$ 125.61	\$ 179.33	-333.8%	\$ 0.00159	79,000	\$ 125.61	\$ -	0.0%	\$ -		\$ -	\$ 125.61		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 2,142.58			\$ 1,721.39	\$ 421.19	-19.7%			\$ 1,757.96	\$ 36.57	2.1%			\$ 1,903.16	\$ 145.20	8.3%			\$ 1,990.42	\$ 87.26	4.6%			\$ 2,061.16	\$ 70.74	3.6%
Retail Transmission Rate - Network Service Rate	per kW	\$ 2.6576	180	\$ 478.37	\$ 2.9842	180	\$ 537.16	\$ 58.79	12.3%	\$ 2.9842	180	\$ 537.16	\$ -	0.0%	\$ 2.9842	180	\$ 537.16	\$ -	0.0%	\$ 2.9842	180	\$ 537.16	\$ -	0.0%	\$ 2.9842	180	\$ 537.16	\$ -	0.0%
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kW	\$ 2.3054	180	\$ 414.97	\$ 2.3822	180	\$ 428.80	\$ 13.82	3.3%	\$ 2.3822	180	\$ 428.80	\$ -	0.0%	\$ 2.3822	180	\$ 428.80	\$ -	0.0%	\$ 2.3822	180	\$ 428.80	\$ -	0.0%	\$ 2.3822	180	\$ 428.80	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 3,035.92			\$ 2,687.34	\$ 348.58	-11.5%			\$ 2,723.91	\$ 36.57	1.4%			\$ 2,869.11	\$ 145.20	5.3%			\$ 2,956.37	\$ 87.26	3.0%			\$ 3,027.11	\$ 70.74	2.4%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0030	81,970	\$ 245.91	\$ 0.0030	81,331	\$ 243.99	\$ 1.92	-0.8%	\$ 0.0030	81,331	\$ 243.99	\$ -	0.0%	\$ 0.0030	81,331	\$ 243.99	\$ -	0.0%	\$ 0.0030	81,331	\$ 243.99	\$ -	0.0%	\$ 0.0030	81,331	\$ 243.99	\$ -	0.0%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0005	81,970	\$ 40.99	\$ 0.0005	81,331	\$ 40.67	\$ 0.32	-0.8%	\$ 0.0005	81,331	\$ 40.67	\$ -	0.0%	\$ 0.0005	81,331	\$ 40.67	\$ -	0.0%	\$ 0.0005	81,331	\$ 40.67	\$ -	0.0%	\$ 0.0005	81,331	\$ 40.67	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	81,970	\$ 32.79	\$ 0.0004	81,331	\$ 32.53	\$ 0.26	-0.8%	\$ 0.0004	81,331	\$ 32.53	\$ -	0.0%	\$ 0.0004	81,331	\$ 32.53	\$ -	0.0%	\$ 0.0004	81,331								

OEB Appendix 2-W
Bill Impacts

Customer Class: GENERAL SERVICE 1,000 TO 4,999 kW SERVICE

TOU / non-TOU: non-TOU

SPOT Class A Non-WMP

1,800 kW
2,000 kVA
900,000 kWh

☐ May 1 - October 31
☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Consumption

	Charge Unit	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 983.72	1	\$ 983.72	\$ 926.07	1	\$ 926.07	-\$ 57.65	-5.9%	\$ 968.02	1	\$ 968.02	\$ 41.95	4.5%	\$ 978.86	1	\$ 978.86	\$ 10.84	1.1%	\$ 1,037.30	1	\$ 1,037.30	\$ 58.44	6.0%	\$ 1,077.55	1	\$ 1,077.55	\$ 40.25	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kVA				\$ 0.0689	2,000	\$ 137.80	\$ 137.80		\$ -	2,000	\$ -	-\$ 137.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kVA				\$ 0.0624	2,000	\$ 124.80	\$ 124.80		\$ -	2,000	\$ -	-\$ 124.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kVA				-\$ 0.3244	2,000	-\$ 648.80	-\$ 648.80		-\$ 0.3244	2,000	-\$ 648.80	\$ -	0.0%	\$ -	2,000	\$ -	\$ 648.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kVA				-\$ 0.0520	2,000	-\$ 104.00	-\$ 104.00		-\$ 0.0520	2,000	-\$ 104.00	\$ -	0.0%	\$ -	2,000	\$ -	\$ 104.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kVA				\$ -	2,000	\$ -	\$ -		-\$ 0.0006	2,000	-\$ 1.20	-\$ 1.20		-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%	-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%	-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kVA				-\$ 0.0151	2,000	-\$ 30.20	-\$ 30.20		\$ -	2,000	\$ -	\$ 30.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kVA				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.3019	2,000	-\$ 603.80	-\$ 603.80		-\$ 0.3019	2,000	-\$ 603.80	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kVA			\$ -	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.0357	2,000	-\$ 71.40	-\$ 71.40		-\$ 0.0357	2,000	-\$ 71.40	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kVA			\$ -	-\$ 0.0307	2,000	-\$ 61.40	-\$ 61.40		\$ -	2,000	\$ -	\$ 61.40		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kVA				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.2793	2,000	-\$ 558.60	-\$ 558.60		\$ -	2,000	\$ -	\$ 558.60		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Expansion Deposits - effective until December, 2024	per kVA				\$ -	2,000	\$ -	\$ -		-\$ 0.0516	2,000	-\$ 103.20	-\$ 103.20		-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%	-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%	-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days			\$ -	-\$ 5.17	1	-\$ 5.17	-\$ 5.17		-\$ 5.17	1	-\$ 5.17	\$ -	0.0%	\$ -	1	\$ -	\$ 5.17		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kVA				\$ 0.0125	2,000	\$ 25.00	\$ 25.00		\$ 0.0125	2,000	\$ 25.00	\$ -	0.0%	\$ -	2,000	\$ -	-\$ 25.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 18.89	1	\$ 18.89							1	\$ -	-\$ 18.89			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 5.48	1	\$ 5.48							1	\$ -	-\$ 5.48			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kVA				\$ 6.3766	2,000	\$ 12,753.20	\$ 12,753.20		\$ 6.5223	2,000	\$ 13,044.60	\$ 291.40	2.3%	\$ 6.8178	2,000	\$ 13,635.60	\$ 591.00	4.5%	\$ 6.8942	2,000	\$ 13,788.40	\$ 152.80	1.1%	\$ 7.3058	2,000	\$ 14,611.60	\$ 823.20	6.0%
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kVA				\$ 0.0056	2,000	\$ 11.20	\$ 11.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kVA				\$ 0.0038	2,000	\$ 7.60	\$ 7.60		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kVA				\$ 0.0627	2,000	\$ 125.40	\$ 125.40		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kVA				\$ 0.1226	2,000	\$ 245.20	\$ 245.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kVA				\$ 0.0356	2,000	\$ 71.20	\$ 71.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kVA				\$ 0.1251	2,000	\$ 250.20	\$ 250.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 14,472.09			\$ 13,408.70	-\$ 1,063.39	-7.3%			\$ 13,766.25	\$ 357.55	2.7%			\$ 14,104.26	\$ 338.01	2.5%			\$ 14,869.30	\$ 765.04	5.4%			\$ 15,476.55	\$ 607.25	4.1%
Line Losses on Cost of Power	per kWh				\$ 0.1164	33,840	\$ 3,938.98	\$ 3,938.98		\$ 0.1164	26,550	\$ 3,090.42	-\$ 848.56	-21.5%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kVA				-\$ 0.2186	2,000	-\$ 437.20	\$ 2,757		\$ 0.2757	2,000	\$ 551.40	\$ 988.60	-226.1%	\$ 0.2757	2,000	\$ 551.40	-\$ 551.40		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants	per kVA				\$ 0.0038	2,000	\$ 7.60	\$ 7.60		-\$ 0.1020	2,000	-\$ 204.00	-\$ 204.00		-\$ 0.1020	2,000	-\$ 204.00	\$ -	0.0%	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kVA				\$ 0.0114		\$ -	\$ -		\$ 0.0065		\$ -	\$ -		-\$ 0.0065		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh				\$ 0.00068		\$ -	-\$ 0.00159		\$ -		\$ -	\$ -		-\$ 0.00159		\$ -	\$ -		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 17,973.87			\$ 16,846.52	-\$ 1,127.35	-6.3%			\$ 17,204.07	\$ 357.55	2.1%			\$ 17,194.68	-\$ 9.39	-0.1%			\$ 17,959.72	\$ 765.04	4.4%			\$ 18,566.97	\$ 607.25	3.4%
Retail Transmission Rate - Network Service Rate	per kW				\$ 2.5677	1,800	\$ 4,621.86	\$ 4,621.86		\$ 2.8833	1,800	\$ 5,189.94	\$ 568.08	12.3%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kW				\$ 2.3030	1,800	\$ 4,145.40	\$ 4,145.40		\$ 2.3797	1,800	\$ 4,283.46	\$ 138.06	3.3%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 26,741.13			\$ 26,319.92	-\$ 421.21	-1.6%			\$ 26,677.47	\$ 357.55	1.4%			\$ 26,668.08	-\$ 9.39	0.0%			\$ 27,433.12	\$ 765.04	2.9%			\$ 28,040.37	\$ 607.25	2.2%
Wholesale Market Service Charge (WMSC)	per kWh				\$ 0.0030	933,840	\$ 2,801.52	\$ 2,801.52		\$ 0.0030	926,550	\$ 2,779.65	-\$ 21.87	-0.8%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%
Rural and Remote Rate Protection (RRRP)	per kWh				\$ 0.0005	933,840	\$ 466.92	\$ 466.92		\$ 0.0005	926,550	\$ 463.28	-\$ 3.64	-0.8%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh				\$ 0.0004		\$ -	\$ -		\$ 0.0004		\$ -	\$ -		\$ 0.0004		\$ -	\$ -		\$ 0.0004		\$ -	\$ -		\$ 0.0004		\$ -	\$ -	
Standard Supply Service Charge	per 30 days				\$ 0.25	1	\$ 0.25	\$ 0.25		\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh				\$ 0.1010	576,000	\$ 58,176.00	\$ 58,176.00		\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%
TOU - Mid Peak	per kWh				\$ 0.1440	162,000	\$ 23,328.00	\$ 23,328.00		\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%
TOU - On Peak	per kWh				\$ 0.2080	162,000	\$ 33,696.00.																						

OEB Appendix 2-W
Bill Impacts

Customer Class: GENERAL SERVICE 1,000 TO 4,999 kW SERVICE

TOU / non-TOU: non-TOU

SPOT Class B Non-WMP

1,800 kW
2,000 kVA
900,000 kWh
● May 1 - October 31

November 1 - April 30 (Select this radio button for applications filed after Oct 31)

Consumption

2019 Board-Approved
Rate (\$)
Volume
Charge (\$)

2020 Proposed
Rate (\$)
Volume
Charge (\$)

Impact
\$ Change
% Change

2021 Proposed
Rate (\$)
Volume
Charge (\$)

Impact
\$ Change
% Change

2022 Proposed
Rate (\$)
Volume
Charge (\$)

Impact
\$ Change
% Change

2023 Proposed
Rate (\$)
Volume
Charge (\$)

Impact
\$ Change
% Change

2024 Proposed
Rate (\$)
Volume
Charge (\$)

Impact
\$ Change
% Change

Service Charge	per 30 days	\$ 983.72	1	\$ 983.72	\$ 926.07	1	\$ 926.07	-\$ 57.65	-5.9%	\$ 968.02	1	\$ 968.02	\$ 41.95	4.5%	\$ 978.86	1	\$ 978.86	\$ 10.84	1.1%	\$ 1,037.30	1	\$ 1,037.30	\$ 58.44	5.97%	\$ 1,077.55	1	\$ 1,077.55	\$ 40.25	3.9%	
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kVA				\$ 0.0689	2,000	\$ 137.80	\$ 137.80		\$ -	2,000	\$ -	-\$ 137.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kVA				\$ 0.0624	2,000	\$ 124.80	\$ 124.80		\$ -	2,000	\$ -	-\$ 124.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kVA				-\$ 0.3244	2,000	-\$ 648.80	-\$ 648.80		-\$ 0.3244	2,000	-\$ 648.80	\$ -	0.0%	\$ -	2,000	\$ -	\$ 648.80		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kVA				-\$ 0.0520	2,000	-\$ 104.00	-\$ 104.00		-\$ 0.0520	2,000	-\$ 104.00	\$ -	0.0%	\$ -	2,000	\$ -	\$ 104.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kVA				\$ -	2,000	\$ -	\$ -		-\$ 0.0006	2,000	-\$ 1.20	-\$ 1.20		-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%	-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%	-\$ 0.0006	2,000	-\$ 1.20	\$ -	0.0%	
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kVA				-\$ 0.0151	2,000	-\$ 30.20	-\$ 30.20		\$ -	2,000	\$ -	\$ 30.20		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kVA				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.3019	2,000	-\$ 603.80	-\$ 603.80	-\$ 0.3019	2,000	-\$ 603.80	\$ -	0.0%		
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kVA			\$ -	\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		-\$ 0.0357	2,000	-\$ 71.40	-\$ 71.40	-\$ 0.0357	2,000	-\$ 71.40	\$ -	0.0%		
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kVA				-\$ 0.0307	2,000	-\$ 61.40	-\$ 61.40		\$ -	2,000	\$ -	\$ 61.40		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kVA				\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		\$ 0.2793	2,000	\$ 558.60	\$ 558.60		\$ -	2,000	\$ -	\$ 558.60		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Expansion Deposits - effective until December, 2024	per kVA				\$ -	2,000	\$ -	\$ -		-\$ 0.0516	2,000	-\$ 103.20	-\$ 103.20		-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%	-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%	-\$ 0.0516	2,000	-\$ 103.20	\$ -	0.0%	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days			\$ -	\$ 5.17	1	\$ 5.17	\$ 5.17		\$ 5.17	1	\$ 5.17	\$ -	0.0%	\$ -	1	\$ -	\$ 5.17		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kVA				\$ 0.0125	2,000	\$ 25.00	\$ 25.00		\$ 0.0125	2,000	\$ 25.00	\$ -	0.0%	\$ -	2,000	\$ -	-\$ 25.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 18.89	1	\$ 18.89		1	\$ -	-\$ 18.89			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 5.48	1	\$ 5.48		1	\$ -	-\$ 5.48			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -		
Distribution Volumetric Rate	per kVA	\$ 6.3766	2,000	\$ 12,753.20	\$ 6.5223	2,000	\$ 13,044.60	\$ 291.40	2.3%	\$ 6.8178	2,000	\$ 13,635.60	\$ 591.00	4.5%	\$ 6.8942	2,000	\$ 13,788.40	\$ 152.80	1.1%	\$ 7.3058	2,000	\$ 14,611.60	\$ 823.20	6.0%	\$ 7.5893	2,000	\$ 15,178.60	\$ 567.00	3.9%	
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kVA	\$ 0.0056	2,000	\$ 11.20		2,000	\$ -	-\$ 11.20			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kVA	\$ 0.0038	2,000	\$ 7.60		2,000	\$ -	-\$ 7.60			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kVA	\$ 0.0627	2,000	\$ 125.40		2,000	\$ -	-\$ 125.40			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.1226	2,000	\$ 245.20		2,000	\$ -	-\$ 245.20			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.0356	2,000	\$ 71.20		2,000	\$ -	-\$ 71.20			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kVA	\$ 0.1251	2,000	\$ 250.20		2,000	\$ -	-\$ 250.20			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -			2,000	\$ -	\$ -		
Sub-Total A (excluding pass through)							\$ 14,472.09		\$ 13,408.70	-\$ 1,063.39	-7.3%			\$ 13,766.25	\$ 357.55	2.7%		\$ 14,104.26	\$ 338.01	2.5%			\$ 14,869.30	\$ 765.04	5.4%			\$ 15,476.55	\$ 607.25	4.1%
Line Losses on Cost of Power	per kWh	\$ 0.1164	33,840	\$ 3,938.98	\$ 0.1164	26,550	\$ 3,090.42	-\$ 848.56	-21.5%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	\$ 0.1164	26,550	\$ 3,090.42	\$ -	0.0%	
Rate Rider for Disposition of Deferral/Variance Accounts	per kVA	-\$ 0.2186	2,000	-\$ 437.20	\$ 0.2757	2,000	\$ 551.40	\$ 988.60	-226.1%	\$ 0.2757	2,000	\$ 551.40	\$ -	0.0%	\$ 0.2757	2,000	\$ 551.40	-\$ 551.40		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants	per kVA		2,000	\$ -	-\$ 0.1020	2,000	-\$ 204.00	-\$ 204.00		-\$ 0.1020	2,000	-\$ 204.00	\$ -	0.0%	\$ -	2,000	\$ -	\$ 204.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kVA	\$ 0.0114	2,000	\$ 22.80	-\$ 0.0065	2,000	-\$ 13.00	-\$ 35.80	-157.0%	-\$ 0.0065	2,000	-\$ 13.00	\$ -	0.0%	-\$ 0.0065	2,000	-\$ 13.00	\$ 13.00		\$ -	2,000	\$ -	\$ -		\$ -	2,000	\$ -	\$ -		
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068	900,000	\$ 612.00	-\$ 0.00159	900,000	-\$ 1,431.00	-\$ 2,043.00	-333.8%	-\$ 0.00159	900,000	-\$ 1,431.00	\$ -	0.0%			\$ 1,431.00	\$ -				\$ -	\$ -				\$ -	\$ -		
Sub-Total B - Distribution (includes Sub-Total A)							\$ 18,608.67		\$ 15,402.52	-\$ 3,206.15	-17.2%			\$ 15,760.07	\$ 357.55	2.3%		\$ 17,194.68	\$ 1,434.61	9.1%			\$ 17,959.72	\$ 765.04	4.4%			\$ 18,566.97	\$ 607.25	3.4%
Retail Transmission Rate - Network Service Rate	per kW	\$ 2.5677	1,800	\$ 4,621.86	\$ 2.8833	1,800	\$ 5,189.94	\$ 568.08	12.3%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	\$ 2.8833	1,800	\$ 5,189.94	\$ -	0.0%	
Retail Transmission Rate - Line and Transformation Connection Service Rate	per kW	\$ 2.3030	1,800	\$ 4,145.40	\$ 2.3797	1,800	\$ 4,283.46	\$ 138.06	3.3%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	\$ 2.3797	1,800	\$ 4,283.46	\$ -	0.0%	
Sub-Total C - Delivery (including Sub-Total B)							\$ 27,375.93		\$ 24,875.92	-\$ 2,500.01	-9.1%			\$ 25,233.47	\$ 357.55	1.4%		\$ 26,668.08	\$ 1,434.61	5.7%			\$ 27,433.12	\$ 765.04	2.9%			\$ 28,040.37	\$ 607.25	2.2%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0030	933,840	\$ 2,801.52	\$ 0.0030	926,550	\$ 2,779.65	-\$ 21.87	-0.8%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	\$ 0.0030	926,550	\$ 2,779.65	\$ -	0.0%	
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0005	933,840	\$ 466.92	\$ 0.0005	926,550	\$ 463.28	-\$ 3.64	-0.8%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	\$ 0.0005	926,550	\$ 463.28	\$ -	0.0%	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	933,840	\$ 373.54	\$ 0.0004	926,550	\$ 370.62	-\$ 2.92	-0.8%	\$ 0.0004	926,550	\$ 370.62	\$ -	0.0%	\$ 0.0004	926,550	\$ 370.62	\$ -	0.0%	\$ 0.0004	926,550	\$ 370.62	\$ -	0.0%	\$ 0.0004	926,550	\$ 370.62	\$ -	0.0%	
Standard Supply Service Charge	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	
TOU - Off Peak	per kWh	\$ 0.1010	576,000	\$ 58,176.00	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	\$ 0.1010	576,000	\$ 58,176.00	\$ -	0.0%	
TOU - Mid Peak	per kWh	\$ 0.1440	162,000	\$ 23,328.00	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	\$ 0.1440	162,000	\$ 23,328.00	\$ -	0.0%	
TOU - On Peak	per kWh	\$ 0.2080	162,000	\$ 33,696.00	\$ 0.2080	162,000	\$ 33,696.00	\$ -	0.0%	\$ 0.2080	162,000	\$ 33,696.00	\$ -	0.0%	\$ 0.2080	162,000	\$ 33,696.00	\$ -	0.0%	\$ 0.2080	162,000	\$ 33,696.00	\$ -	0.0%	\$ 0.2080	162,000	\$ 33,696.00	\$ -	0.0%	
Energy - RPP - Tier 1	per kWh	\$ 0.1190	750	\$ 89.25	\$ 0.1190	750	\$ 89.25	\$ -	0.0%	\$ 0.1190	750	\$ 89.25	\$ -	0.0%	\$ 0.1190	750	\$ 89.25	\$ -	0.0%	\$ 0.1190	750	\$ 89.25	\$ -	0.0%	\$ 0.1190	75				

OEB Appendix 2-W
Bill Impacts

Customer Class: LARGE USE SERVICE

TOU / non-TOU:

non-TOU

SPOT A Non-WMP

Consumption 8,900 kW
9,700 kVA
4,100,000 kWh
● May 1 - October 31
○ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

	2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact		
	Charge Unit	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 4,342.23	1	\$ 4,342.23	\$ 4,099.41	1	\$ 4,099.41	-\$ 242.82	-5.6%	\$ 4,285.11	1	\$ 4,285.11	\$ 185.70	4.5%	\$ 4,333.10	1	\$ 4,333.10	\$ 47.99	1.1%	\$ 4,591.79	1	\$ 4,591.79	\$ 258.69	6.0%	\$ 4,769.95	1	\$ 4,769.95	\$ 178.16	3.9%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kVA			\$ 0.0813	9,700		\$ 788.61	\$ 788.61		\$ -	9,700	\$ -	-\$ 788.61		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kVA			\$ 0.0736	9,700		\$ 713.92	\$ 713.92		\$ -	9,700	\$ -	-\$ 713.92		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kVA			-\$ 0.3827	9,700		\$ 3,712.19	-\$ 3,712.19		-\$ 0.3827	9,700	-\$ 3,712.19	\$ -	0.0%	\$ -	9,700	\$ -	\$ 3,712.19		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kVA			-\$ 0.0613	9,700		\$ 594.61	-\$ 594.61		-\$ 0.0613	9,700	-\$ 594.61	\$ -	0.0%	\$ -	9,700	\$ -	\$ 594.61		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kVA			\$ -	9,700		\$ -	\$ -		-\$ 0.0005	9,700	-\$ 4.85	-\$ 4.85		-\$ 0.0005	9,700	-\$ 4.85	\$ -	0.0%	-\$ 0.0005	9,700	-\$ 4.85	\$ -	0.0%	-\$ 0.0005	9,700	-\$ 4.85	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kVA			-\$ 0.0178	9,700		\$ 172.66	-\$ 172.66		\$ -	9,700	\$ -	\$ 172.66		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kVA			\$ -	9,700		\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		-\$ 0.3562	9,700	\$ 3,455.14	-\$ 3,455.14		-\$ 0.3562	9,700	-\$ 3,455.14	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kVA		\$ -	\$ -	9,700		\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		-\$ 0.0421	9,700	\$ 408.37	-\$ 408.37		-\$ 0.0421	9,700	-\$ 408.37	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kVA			-\$ 0.0362	9,700		\$ 351.14	-\$ 351.14		\$ -	9,700	\$ -	\$ 351.14		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kVA			\$ -	9,700		\$ -	\$ -		\$ -	9,700	\$ -	\$ -		-\$ 0.3295	9,700	-\$ 3,196.15	-\$ 3,196.15		\$ -	9,700	\$ -	\$ 3,196.15		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Expansion Deposits - effective until December, 2024	per kVA			\$ -	9,700		\$ -	\$ -		-\$ 0.0609	9,700	-\$ 590.73	-\$ 590.73		-\$ 0.0609	9,700	-\$ 590.73	\$ -	0.0%	-\$ 0.0609	9,700	-\$ 590.73	\$ -	0.0%	-\$ 0.0609	9,700	-\$ 590.73	\$ -	0.0%
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days		\$ -	\$ -	\$ 21.77	1	\$ 21.77	-\$ 21.77		-\$ 21.77	1	-\$ 21.77	\$ -	0.0%	\$ -	1	\$ -	\$ 21.77		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kVA			\$ 0.0196	9,700		\$ 190.12	\$ 190.12		\$ 0.0196	9,700	\$ 190.12	\$ -	0.0%	\$ -	9,700	\$ -	\$ 190.12		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 85.84	1	\$ 85.84	\$ -	1	\$ -	\$ 85.84		\$ -	1	\$ -	\$ 85.84		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 25.18	1	\$ 25.18	\$ -	1	\$ -	\$ 25.18		\$ -	1	\$ -	\$ 25.18		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	per kVA	\$ 6.8407	9,700	\$ 66,354.79	\$ 7.0669	9,700	\$ 68,548.93	\$ 2,194.14	3.3%	\$ 7.3870	9,700	\$ 71,653.90	\$ 3,104.97	4.5%	\$ 7.4697	9,700	\$ 72,456.09	\$ 802.19	1.1%	\$ 7.9156	9,700	\$ 76,781.32	\$ 4,325.23	6.0%	\$ 8.2227	9,700	\$ 79,760.19	\$ 2,978.87	3.9%
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kVA	\$ 0.0044	9,700	\$ 42.68	\$ -	9,700	\$ -	\$ 42.68		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kVA	\$ 0.0039	9,700	\$ 37.83	\$ -	9,700	\$ -	\$ 37.83		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kVA	\$ 0.0648	9,700	\$ 628.56	\$ -	9,700	\$ -	\$ 628.56		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.1382	9,700	\$ 1,340.54	\$ -	9,700	\$ -	\$ 1,340.54		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kVA	\$ 0.0406	9,700	\$ 393.82	\$ -	9,700	\$ -	\$ 393.82		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism (LRAMVA) (2019) - effective until Dec. 31, 2019	per kVA	\$ 0.2282	9,700	\$ 2,213.54	\$ -	9,700	\$ -	\$ 2,213.54		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 75,465.01			\$ 69,488.62	-\$ 5,976.39	-7.9%			\$ 71,204.98	\$ 1,716.36	2.5%			\$ 72,997.46	\$ 1,792.48	2.5%			\$ 76,914.02	\$ 3,916.56	5.4%			\$ 80,071.05	\$ 3,157.03	4.1%	
Line Losses on Cost of Power	per kWh	\$ 0.1164	76,670	\$ 8,924.39	\$ 0.1164	70,520	\$ 8,208.53	-\$ 715.86	-8.0%	\$ 0.1164	70,520	\$ 8,208.53	\$ -	0.0%	\$ 0.1164	70,520	\$ 8,208.53	\$ -	0.0%	\$ 0.1164	70,520	\$ 8,208.53	\$ -	0.0%	\$ 0.1164	70,520	\$ 8,208.53	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	\$ 0.3397	9,700	\$ 3,295.09	\$ 0.2939	9,700	\$ 2,850.83	-\$ 444.26	-13.5%	\$ 0.2939	9,700	\$ 2,850.83	\$ -	0.0%	\$ -	9,700	\$ -	\$ 2,850.83		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants	per kVA	-\$ 0.5628	9,700	-\$ 5,459.16	-\$ 0.1064	9,700	-\$ 1,032.08	\$ 4,427.08	-81.1%	-\$ 0.1064	9,700	-\$ 1,032.08	\$ -	0.0%	\$ -	9,700	\$ -	\$ 1,032.08		\$ -	9,700	\$ -	\$ -		\$ -	9,700	\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kVA	\$ 0.0095	\$ -	\$ -	-\$ 0.0046	\$ -	\$ -	\$ -		-\$ 0.0046	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kVA	\$ 0.00068	\$ -	\$ -	-\$ 0.00159	\$ -	\$ -	\$ -		-\$ 0.00159	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
Sub-Total B - Distribution (includes Sub-Total A)			\$ 82,225.33			\$ 79,515.90	-\$ 2,709.43	-3.3%			\$ 81,232.26	\$ 1,716.36	2.2%			\$ 81,205.99	-\$ 26.27	0.0%			\$ 85,122.55	\$ 3,916.56	4.8%			\$ 88,279.58	\$ 3,157.03	3.7%	
Retail Transmissioin Rate - Network Service Rate	per kW	\$ 2.9271	8,900	\$ 26,051.19	\$ 3.2868	8,900	\$ 29,252.52	\$ 3,201.33	12.3%	\$ 3.2868	8,900	\$ 29,252.52	\$ -	0.0%	\$ 3.2868	8,900	\$ 29,252.52	\$ -	0.0%	\$ 3.2868	8,900	\$ 29,252.52	\$ -	0.0%	\$ 3.2868	8,900	\$ 29,252.52	\$ -	0.0%
Retail Transmissioin Rate - Line and Transformation Connection Service Rate	per kW	\$ 2.5587	8,900	\$ 22,772.43	\$ 2.6439	8,900	\$ 23,530.71	\$ 758.28	3.3%	\$ 2.6439	8,900	\$ 23,530.71	\$ -	0.0%	\$ 2.6439	8,900	\$ 23,530.71	\$ -	0.0%	\$ 2.6439	8,900	\$ 23,530.71	\$ -	0.0%	\$ 2.6439	8,900	\$ 23,530.71	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)			\$ 131,048.95			\$ 132,299.13	\$ 1,250.18	1.0%			\$ 134,015.49	\$ 1,716.36	1.3%			\$ 133,989.22	-\$ 26.27	0.0%			\$ 137,905.78	\$ 3,916.56	2.9%			\$ 141,062.81	\$ 3,157.03	2.3%	
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0030	4,176,670	\$ 12,530.01	\$ 0.0030	4,170,520	\$ 12,511.56	-\$ 18.45	-0.1%	\$ 0.0030	4,170,520	\$ 12,511.56	\$ -	0.0%	\$ 0.0030	4,170,520	\$ 12,511.56	\$ -	0.0%	\$ 0.0030	4,170,520	\$ 12,511.56	\$ -	0.0%	\$ 0.0030	4,170,520	\$ 12,511.56	\$ -	0.0%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0005	4,176,670	\$ 2,088.34	\$ 0.0005	4,170,520	\$ 2,085.26	-\$ 3.07	-0.1%	\$ 0.0005	4,170,520	\$ 2,085.26	\$ -	0.0%	\$ 0.0005	4,170,520	\$ 2,085.26	\$ -	0.0%	\$ 0.0005	4,170,520	\$ 2,085.26	\$ -	0.0%	\$ 0.0005	4,170,520	\$ 2,085.26	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		
Standard Supply Service Charge	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	2,624,000	\$ 265,024.00	\$ 0.1010	2,624,000	\$ 265,024.00	\$ -	0.0%	\$ 0.1010	2,624,000	\$ 265,024.00	\$ -	0.0%	\$ 0.1010	2,624,000	\$ 265,024.00	\$ -	0.0%	\$ 0.1010	2,624,000	\$ 265,024.00	\$ -	0.0%	\$ 0.1010	2,624,000	\$ 265,024.00	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	738,000	\$																									

OEB Appendix 2-W
Bill Impacts

Customer Class: UNMETERED SCATTERED LOAD SERVICE

TOU / non-TOU: non-TOU

RPP

1

Connection

285

kWh

☒

May 1 - October 31

☐

November 1 - April 30 (Select this radio button for applications filed after Oct 31)

		2019 Board-Approved			2020 Proposed			Impact		2021 Proposed			Impact		2022 Proposed			Impact		2023 Proposed			Impact		2024 Proposed			Impact	
Charge Unit		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Service Charge	per 30 days	\$ 7.14	1	\$ 7.14	\$ 6.06	1	\$ 6.06	-\$ 1.08	-15.1%	\$ 6.33	1	\$ 6.33	\$ 0.27	4.5%	\$ 6.40	1	\$ 6.40	\$ 0.07	1.1%	\$ 6.78	1	\$ 6.78	\$ 0.38	5.9%	\$ 7.04	1	\$ 7.04	\$ 0.26	3.8%
Connection Charge (per connection)	per connection per 30 days	\$ 0.74	1	\$ 0.74	\$ 0.63	1	\$ 0.63	-\$ 0.11	-14.9%	\$ 0.66	1	\$ 0.66	\$ 0.03	4.8%	\$ 0.67	1	\$ 0.67	\$ 0.01	1.5%	\$ 0.71	1	\$ 0.71	\$ 0.04	6.0%	\$ 0.74	1	\$ 0.74	\$ 0.03	4.2%
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	per kWh			\$ 0.00107	285	\$ 0.30	\$ 0.30			\$ -	285	\$ -	-\$ 0.30		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	per kWh			\$ 0.00097	285	\$ 0.28	\$ 0.28			\$ -	285	\$ -	-\$ 0.28		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	per kWh			-\$ 0.00505	285	-\$ 1.44	-\$ 1.44			-\$ 0.00505	285	-\$ 1.44	\$ -	0.0%	\$ -	285	\$ -	\$ 1.44		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	per kWh			-\$ 0.00081	285	-\$ 0.23	-\$ 0.23			-\$ 0.00081	285	-\$ 0.23	\$ -	0.0%	\$ -	285	\$ -	\$ 0.23		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	per kWh			\$ -	285	\$ -	\$ -			-\$ 0.00003	285	-\$ 0.01	-\$ 0.01		-\$ 0.00003	285	-\$ 0.01	\$ -	0.0%	-\$ 0.00003	285	-\$ 0.01	\$ -	0.0%	-\$ 0.00003	285	-\$ 0.01	\$ -	0.0%
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	per kWh			-\$ 0.00024	285	-\$ 0.07	-\$ 0.07			\$ -	285	\$ -	\$ 0.07		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until Dec. 31, 2024	per kWh			\$ -	285	\$ -	\$ -			\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		-\$ 0.00470	285	-\$ 1.34	\$ -	0.0%
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	per kWh		\$ -	\$ -	285	\$ -	\$ -			\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		-\$ 0.00056	285	-\$ 0.16	-\$ 0.16		-\$ 0.00056	285	-\$ 0.16	\$ -	0.0%
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	per kWh			-\$ 0.00048	285	-\$ 0.14	-\$ 0.14			\$ -	285	\$ -	\$ 0.14		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	per kWh			\$ -	285	\$ -	\$ -			\$ -	285	\$ -	\$ -		-\$ 0.00435	285	-\$ 1.24	-\$ 1.24		\$ -	285	\$ -	\$ 1.24		\$ -	285	\$ -	\$ -	
Rate Rider for Disposition of Expansion Deposits - effective until December, 2024	per kWh			\$ -	285	\$ -	\$ -			-\$ 0.00080	285	-\$ 0.23	-\$ 0.23		-\$ 0.00080	285	-\$ 0.23	\$ -	0.0%	-\$ 0.00080	285	-\$ 0.23	\$ -	0.0%	-\$ 0.00080	285	-\$ 0.23	\$ -	0.0%
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per 30 days		\$ -	-\$ 0.10	1	-\$ 0.10	-\$ 0.10			-\$ 0.10	1	-\$ 0.10	\$ -	0.0%	\$ -	1	\$ -	\$ 0.10		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue (per connection)- effective until December 31, 2021	per 30 days		\$ -	-\$ 0.01	1	-\$ 0.01	-\$ 0.01			-\$ 0.01	1	-\$ 0.01	\$ -	0.0%	\$ -	1	\$ -	\$ 0.01		\$ -	1	\$ -	\$ -		\$ -	1	\$ -	\$ -	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	per kWh		\$ -	-\$ 0.00121	285	-\$ 0.34	-\$ 0.34			-\$ 0.00121	285	-\$ 0.34	\$ -	0.0%	\$ -	285	\$ -	\$ 0.34		\$ -	285	\$ -	\$ -		\$ -	285	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue (per connection) - effective until Dec. 31, 2019	per connection per 30 days	\$ 0.02	1	\$ 0.02		1	\$ -	-\$ 0.02			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue (per connection) - effective until Dec. 31, 2019	per connection per 30 days	\$ 0.01	1	\$ 0.01		1	\$ -	-\$ 0.01			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.16	1	\$ 0.16		1	\$ -	-\$ 0.16			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per 30 days	\$ 0.05	1	\$ 0.05		1	\$ -	-\$ 0.05			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -			1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.08971	285	\$ 25.57	\$ 0.07619	285	\$ 21.71	-\$ 3.85	-15.1%	\$ 0.07964	285	\$ 22.70	\$ 0.98	4.5%	\$ 0.08053	285	\$ 22.95	\$ 0.25	1.1%	\$ 0.08534	285	\$ 24.32	\$ 1.37	6.0%	\$ 0.08865	285	\$ 25.27	\$ 0.94	3.9%
Rate Rider for Recovery of 2015 Foregone Revenue - effective until Dec. 31, 2019	per kWh	\$ 0.00203	285	\$ 0.58		285	\$ -	-\$ 0.58			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Recovery of 2016 Foregone Revenue - effective until Dec. 31, 2019	per kWh	\$ 0.00062	285	\$ 0.18		285	\$ -	-\$ 0.18			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Recovery of the Gain on the Sale of Named Properties - effective until Dec. 31, 2019	per kWh	\$ 0.00029	285	\$ 0.08		285	\$ -	-\$ 0.08			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Recovery of Hydro One Capital Contributions Variance - effective until Dec. 31, 2019	per kWh	\$ 0.00006	285	\$ 0.02		285	\$ -	-\$ 0.02			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Application of IFRS - 2014 Derecognition - effective until Dec. 31, 2019	per kWh	\$ 0.00092	285	\$ 0.26		285	\$ -	-\$ 0.26			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -			285	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 34.80			\$ 26.66	-\$ 8.15	-23.4%			\$ 27.33	\$ 0.67	2.5%			\$ 28.54	\$ 1.22	4.5%			\$ 30.08	\$ 1.53	5.4%			\$ 31.31	\$ 1.23	4.1%
Line Losses on Cost of Power	per kWh	\$ 0.1190	11	\$ 1.28	\$ 0.1190	8	\$ 1.00	-\$ 0.27	-21.5%	\$ 0.1190	8	\$ 1.00	\$ -	0.0%	\$ 0.1190	8	\$ 1.00	\$ -	0.0%	\$ 0.1190	8	\$ 1.00	\$ -	0.0%	\$ 0.1190	8	\$ 1.00	\$ -	0.0%
Rate Rider for Disposition of Deferral/Variance Accounts	per kWh	-\$ 0.00049	285	-\$ 0.14	\$ 0.00040	285	\$ 0.11	\$ 0.25	-181.6%	\$ 0.00040	285	\$ 0.11	\$ -	0.0%		285	\$ -	-\$ 0.11			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers	per kWh	\$ 0.00003	285	\$ 0.01	-\$ 0.00002	285	-\$ 0.01	-\$ 0.01	-166.7%	-\$ 0.00002	285	-\$ 0.01	\$ -	0.0%		285	\$ -	\$ 0.01			285	\$ -	\$ -			285	\$ -	\$ -	
Rate Rider for Disposition of Global Adjustment Account - (Applicable only for Non-RPP Customers)	per kWh	\$ 0.00068		\$ -	-\$ 0.00159		\$ -	\$ -		-\$ 0.00159	-	\$ -	\$ -			-	\$ -	\$ -			-	\$ -	\$ -			-	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 35.95			\$ 27.76	-\$ 8.18	-22.8%			\$ 28.43	\$ 0.67	2.4%			\$ 29.55	\$ 1.11	3.9%			\$ 31.08	\$ 1.53	5.2%			\$ 32.31	\$ 1.23	4.0%
RTSR - Network	per kWh	\$ 0.00482	296	\$ 1.43	\$ 0.00549	293	\$ 1.61	\$ 0.19	13.0%	\$ 0.00549	293	\$ 1.61	\$ -	0.0%	\$ 0.00549	293	\$ 1.61	\$ -	0.0%	\$ 0.00549	293	\$ 1.61	\$ -	0.0%	\$ 0.00549	293	\$ 1.61	\$ -	0.0%
RTSR - Line and Transformation Connection	per kWh	\$ 0.00444	296	\$ 1.31	\$ 0.00465	293	\$ 1.36	\$ 0.05	3.9%	\$ 0.00465	293	\$ 1.36	\$ -	0.0%	\$ 0.00465	293	\$ 1.36	\$ -	0.0%	\$ 0.00465	293	\$ 1.36	\$ -	0.0%	\$ 0.00465	293	\$ 1.36	\$ -	0.0%
Sub-Total C - Delivery (including Sub-Total B)				\$ 38.69			\$ 30.74	-\$ 7.95	-20.5%			\$ 31.41	\$ 0.67	2.2%			\$ 32.52	\$ 1.11	3.5%			\$ 34.05	\$ 1.53	4.7%			\$ 35.29	\$ 1.23	3.6%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0030	296	\$ 0.89	\$ 0.0030	293	\$ 0.88	-\$ 0.01	-0.8%	\$ 0.0030	293	\$ 0.88	\$ -	0.0%	\$ 0.0030	293	\$ 0.88	\$ -	0.0%	\$ 0.0030	293	\$ 0.88	\$ -	0.0%	\$ 0.0030	293	\$ 0.88	\$ -	0.0%
Rural and Remote Rate Protection (RRPP)	per kWh	\$ 0.0005	296	\$ 0.15	\$ 0.0005	293	\$ 0.15	-\$ 0.00	-0.8%	\$ 0.0005	293	\$ 0.15	\$ -	0.0%	\$ 0.0005	293	\$ 0.15	\$ -	0.0%	\$ 0.0005	293	\$ 0.15	\$ -	0.0%	\$ 0.0005	293	\$ 0.15	\$ -	0.0%
Capacity Based Recovery (CBR) - Applicable for Class B Customers	per kWh	\$ 0.0004	296	\$ 0.12	\$ 0.0004	293	\$ 0.12	-\$ 0.00	-0.8%	\$ 0.0004	293	\$ 0.12	\$ -	0.0%	\$ 0.0004	293	\$ 0.12	\$ -	0.0%	\$ 0.0004	293	\$ 0.12	\$ -	0.0%	\$ 0.0004	293	\$ 0.12	\$ -	0.0%
Standard Supply Service Charge	per 30 days	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%	\$ 0.25	1	\$ 0.25	\$ -	0.0%
TOU - Off Peak	per kWh	\$ 0.1010	182	\$ 18.42	\$ 0.1010	185	\$ 18.71	\$ 0.29	1.6%	\$ 0.1010	185	\$ 18.71	\$ -	0.0%	\$ 0.1010	185	\$ 18.71	\$ -	0.0%	\$ 0.1010	185	\$ 18.71	\$ -	0.0%	\$ 0.1010	185	\$ 18.71	\$ -	0.0%
TOU - Mid Peak	per kWh	\$ 0.1440	51	\$ 7.39	\$ 0.1440	48	\$ 6.98	-\$ 0.41	-5.6%	\$ 0.1440	48	\$ 6.98	\$																

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	38.35	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$	0.45	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$	0.41	(per 30 days)
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$	0.48	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.26)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$	(2.13)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$	(0.34)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$	(0.10)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$	(0.20)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00033	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	31.47	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$	0.30	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$	0.27	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$	(1.43)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$	(0.23)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$	(0.07)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$	(0.14)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.15)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00025	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	36.98	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	0.11	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03421	
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kWh	0.00053	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kWh	0.00048	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$/kWh	0.00018	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kWh	(0.00248)	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kWh	(0.00040)	
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kWh	(0.00012)	
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kWh	(0.00023)	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kWh	0.00010	
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00038	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	49.14	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.21)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.8927	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kVA	0.0914	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kVA	0.0827	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.4304)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0690)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kVA	(0.0200)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kVA	(0.0407)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	(0.0188)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
(Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.0894)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.2422	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0067)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	926.07	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(5.17)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.5223	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kVA	0.0689	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kVA	0.0624	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.3244)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0520)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kVA	(0.0151)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kVA	(0.0307)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	0.0125	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
(Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.1020)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.2757	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0065)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	4,099.41	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(21.77)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.0669	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kVA	0.0813	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kVA	0.0736	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.3827)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0613)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kVA	(0.0178)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kVA	(0.0362)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	0.0196	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
(Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.1064)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.2939	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0046)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL to provide back- up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	239.76	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 - 999 kW Service Classification	\$/kVA	7.8927	(per 30 days)
For General Service 1,000 - 4,999 kW Service Classification	\$/kVA	6.5223	(per 30 days)
For Large Use Service Classification	\$/kVA	7.0669	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

This schedule supersedes and replaces all previously
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EB-2018-0165

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6.06	(per 30 days)
Connection Charge (per connection)	\$	0.63	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.10)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue (per connection)- effective until December 31, 2021	\$	(0.01)	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.07619	
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kWh	0.00107	
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kWh	0.00097	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kWh	(0.00505)	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kWh	(0.00081)	
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kWh	(0.00024)	
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kWh	(0.00048)	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kWh	(0.00121)	
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00040	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies 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 connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.56	(per 30 days)
Distribution Volumetric Rate	\$/kVA	34.7977	(per 30 days)
Rate Rider for Disposition of Other Post Employment Benefit Variance - effective until December 31, 2020	\$/kVA	0.5117	(per 30 days)
Rate Rider for Disposition of the Impact for USGAAP - effective until December 31, 2020	\$/kVA	0.4632	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(2.4094)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.3860)	(per 30 days)
Rate Rider for Disposition of IFRS - CGAPP Property Plant and Equipment - effective until December 31, 2020	\$/kVA	(0.1120)	(per 30 days)
Rate Rider for Disposition of External Driven Capital Variance Account - effective until December 31, 2020	\$/kVA	(0.2281)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	(0.0877)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.1402	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0062)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

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 utility'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	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Account history	\$	25.00
Duplicate invoices for previous billing	\$	25.00
Request for other billing or system information	\$	25.00
Easement letter	\$	25.00
Income tax letter	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	35.00
Returned cheque (plus bank charges)	\$	25.00
Special meter reads	\$	55.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00

Other

Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00
Temporary service install & remove - overhead - no transformer	\$	2,040.00
Specific charge for access to the power poles (wireline attachments) - per pole/year	\$	44.50

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2020

Implementation Date March 1, 2020

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

EB-2018-0165

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08

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	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	40.09	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$	0.48	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.02)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$	(2.13)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$	(0.34)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$	(0.10)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.26)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts- effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00033	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	32.90	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$	(1.43)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$	(0.23)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.15)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts- effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00025	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	38.66	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.13)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	0.11	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03576	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$/kWh	0.00018	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kWh	(0.00248)	
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kWh	(0.00040)	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00002)	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kWh	(0.00006)	
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kWh	0.00010	
Rate Rider for Disposition of Deferral/Variance Accounts- effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00038	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	51.37	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.46)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.21)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	8.2502	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.4304)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0690)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0012)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0684)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	(0.0188)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021 (Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.0894)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021 - Approved on an Interim Basis	\$/kVA	0.2422	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021 (Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0067)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021 (Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	968.02	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.8178	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(5.17)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.3244)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0520)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0006)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0516)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	0.0125	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
(Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.1020)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.2757	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0065)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	4,285.11	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.3870	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(21.77)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(0.3827)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.0613)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0609)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	0.01960	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
(Applicable only for Non-Wholesale Market Participants) - Approved on an Interim Basis	\$/kVA	(0.1064)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.2939	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0046)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL to provide back- up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	250.62	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 - 999 kW Service Classification	\$/kVA	8.2502	(per 30 days)
For General Service 1,000 - 4,999 kW Service Classification	\$/kVA	6.8178	(per 30 days)
For Large Use Service Classification	\$/kVA	7.3870	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6.33	(per 30 days)
Connection Charge (per connection)	\$	0.66	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$	(0.10)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue (per connection)- effective until December 31, 2021	\$	(0.01)	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.07964	
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kWh	(0.00505)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kWh	(0.00081)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00003)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kWh	(0.00080)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kWh	(0.00121)	
Rate Rider for Disposition of Deferral/Variance Accounts- effective until December 31, 2021			
- Approved on an Interim Basis	\$/kWh	0.00040	
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kWh	(0.00002)	
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies 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 connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.63	(per 30 days)
Distribution Volumetric Rate	\$/kVA	36.3740	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan - effective until December 31, 2021	\$/kVA	(2.4094)	(per 30 days)
Rate Rider for Disposition of the Gain on Property Sale - effective until December 31, 2021	\$/kVA	(0.3860)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0117)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.3831)	(per 30 days)
Rate Rider for Recovery of 2020 Foregone Revenue - effective until December 31, 2021	\$/kVA	(0.08770)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts- effective until December 31, 2021			
- Approved on an Interim Basis	\$/kVA	0.1402	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2021			
(Applicable only for Class B Customers) - Approved on an Interim Basis	\$/kVA	(0.0062)	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - effective until December 31, 2021			
(Applicable only for Non-RPP Customers) - Approved on an Interim Basis	\$/kWh	(0.00159)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

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 utility'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	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Account history	\$	25.00
Duplicate invoices for previous billing	\$	25.00
Request for other billing or system information	\$	25.00
Easement letter	\$	25.00
Income tax letter	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	35.00
Returned cheque (plus bank charges)	\$	25.00
Special meter reads	\$	55.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00

Other

Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00
Temporary service install & remove - overhead - no transformer	\$	2,040.00
Specific charge for access to the power poles (wireline attachments) - per pole/year	\$	44.50

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2018-0165

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08

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	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2018-0165

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	40.54	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$	0.48	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.02)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$	(1.84)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$	(0.10)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

This schedule supersedes and replaces all previously
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EB-2018-0165

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	33.27	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$	(1.23)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2018-0165

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	39.09	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2022	\$	0.56	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.13)	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03616	
Rate Rider for Recovery of Monthly Billing Transition Costs - effective until December 31, 2022	\$/kWh	0.00018	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00002)	
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kWh	(0.00213)	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kWh	(0.00006)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2018-0165

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	51.95	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.46)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	8.3426	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0012)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kVA	(0.3705)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0684)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2018-0165

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	978.86	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.8942	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0006)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kVA	(0.2793)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0516)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2018-0165

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	4,333.10	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.4697	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kVA	(0.3295)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0609)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited
INTERIM TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
 This schedule supersedes and replaces all previously
 approved schedules of Rates, Charges and Loss Factors

EB-2018-0165

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL to provide back- up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	253.43	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 - 999 kW Service Classification	\$/kVA	8.3426	(per 30 days)
For General Service 1,000 - 4,999 kW Service Classification	\$/kVA	6.8942	(per 30 days)
For Large Use Service Classification	\$/kVA	7.4697	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6.40	(per 30 days)
Connection Charge (per connection)	\$	0.67	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.08053	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00003)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kWh	(0.00435)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kWh	(0.00080)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies 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 connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.65	(per 30 days)
Distribution Volumetric Rate	\$/kVA	36.7814	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0117)	(per 30 days)
Rate Rider for Disposition of Derecognition Variance Account - effective until December 31, 2022	\$/kVA	(2.0744)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.3831)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

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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 utility'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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Account history	\$	25.00
Duplicate invoices for previous billing	\$	25.00
Request for other billing or system information	\$	25.00
Easement letter	\$	25.00
Income tax letter	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	35.00
Returned cheque (plus bank charges)	\$	25.00
Special meter reads	\$	55.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00

Other

Disconnect/reconnect at meter - during regular hours	\$	120.00
Disconnect/reconnect at meter - after regular hours	\$	400.00
Disconnect/reconnect at pole - during regular hours	\$	300.00
Disconnect/reconnect at pole - after regular hours	\$	820.00
Temporary service install & remove - overhead - no transformer	\$	2,040.00
Specific charge for access to the power poles (wireline attachments) - per pole/year	\$	44.50

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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.

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Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08

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	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

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RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	42.96	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.02)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$	(1.98)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$	(0.10)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$	(0.23)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

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COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	35.26	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$	(1.33)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$	(0.16)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	41.42	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.13)	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03832	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00002)	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kWh	(0.00006)	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kWh	(0.00230)	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kWh	(0.00027)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

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GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

The rate rider for the disposition of Post 2011 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	\$	55.05	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.46)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	8.8407	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0012)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.4005)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0473)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0684)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	1,037.30	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.3058	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0006)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.3019)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0357)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0516)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2018-0165

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	4,591.79	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.9156	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.3562)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0421)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0609)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2018-0165

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL to provide back- up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	268.56	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 - 999 kW Service Classification	\$/kVA	8.8407	(per 30 days)
For General Service 1,000 - 4,999 kW Service Classification	\$/kVA	7.3058	(per 30 days)
For Large Use Service Classification	\$/kVA	7.9156	(per 30 days)

Toronto Hydro-Electric System Limited INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

This schedule supersedes and replaces all previously
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EB-2018-0165

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6.78	(per 30 days)
Connection Charge (per connection)	\$	0.71	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.08534	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00003)	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kWh	(0.00470)	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kWh	(0.00056)	
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kWh	(0.00080)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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EB-2018-0165

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies 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 connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.75	(per 30 days)
Distribution Volumetric Rate	\$/kVA	38.9772	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0117)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(2.2423)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.2648)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.3831)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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EB-2018-0165

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 utility'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	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Account history	\$	25.00	
Duplicate invoices for previous billing	\$	25.00	
Request for other billing or system information	\$	25.00	
Easement letter	\$	25.00	
Income tax letter	\$	25.00	
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	35.00	
Returned cheque (plus bank charges)	\$	25.00	
Special meter reads	\$	55.00	
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	55.00	

Non-Payment of Account

Late payment - per month	%	1.50	
Late payment - per annum	%	19.56	
Disconnect/reconnect at meter - during regular hours	\$	120.00	
Disconnect/reconnect at meter - after regular hours	\$	400.00	
Disconnect/reconnect at pole - during regular hours	\$	300.00	
Disconnect/reconnect at pole - after regular hours	\$	820.00	

Other

Disconnect/reconnect at meter - during regular hours	\$	120.00	
Disconnect/reconnect at meter - after regular hours	\$	400.00	
Disconnect/reconnect at pole - during regular hours	\$	300.00	
Disconnect/reconnect at pole - after regular hours	\$	820.00	
Temporary service install & remove - overhead - no transformer	\$	2,040.00	
Specific charge for access to the power poles (wireline attachments) - per pole/year	\$	44.50	

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

This schedule supersedes and replaces all previously
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EB-2018-0165

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08

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	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	44.63	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.02)	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$	(1.98)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$	(0.10)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$	(0.23)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited
INTERIM TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2018-0165

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service 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	\$	36.63	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$	(0.01)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$	(1.33)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$	(0.16)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00906	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00737	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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	\$	43.03	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.13)	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03981	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00002)	
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kWh	(0.00006)	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kWh	(0.00230)	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kWh	(0.00027)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00882	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00659	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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

EB-2018-0165

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	57.19	(per 30 days)
Rate Rider for Disposition of Stranded Meter Assets - effective until December 31, 2024	\$	(0.46)	(per 30 days)
Distribution Volumetric Rate	\$/kVA	9.1837	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0012)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.4005)	(per 30 days)
Rate Rider for Disposition of Accounts Receivable Credits - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0473)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0684)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9842	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3822	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

This schedule supersedes and replaces all previously
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EB-2018-0165

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	1,077.55	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.5893	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0006)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.3019)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0357)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0516)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8833	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3797	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

This schedule supersedes and replaces all previously
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EB-2018-0165

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

The rate rider for the disposition of Post 2011 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	\$	4,769.95	(per 30 days)
Distribution Volumetric Rate	\$/kVA	8.2227	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0005)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account - effective until December 31, 2024	\$/kVA	(0.3562)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.0421)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.0609)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2868	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6439	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL to provide back- up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	278.98	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 - 999 kW Service Classification	\$/kVA	9.1837	(per 30 days)
For General Service 1,000 - 4,999 kW Service Classification	\$/kVA	7.5893	(per 30 days)
For Large Use Service Classification	\$/kVA	8.2227	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7.04	(per 30 days)
Connection Charge (per connection)	\$	0.74	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.08865	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kWh	(0.00003)	
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account			
- effective until December 31, 2024	\$/kWh	(0.00470)	
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kWh	(0.00056)	
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kWh	(0.00080)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00549	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00465	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies 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 connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.82	(per 30 days)
Distribution Volumetric Rate	\$/kVA	40.4895	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2024	\$/kVA	(0.0117)	(per 30 days)
Rate Rider for Disposition of Capital Related Revenue Requirement Variance Account			
- effective until December 31, 2024	\$/kVA	(2.2423)	(per 30 days)
Rate Rider for Disposition of PILs and Tax Variance - effective until December 31, 2024	\$/kVA	(0.2648)	(per 30 days)
Rate Rider for Disposition of Expansion Deposits - effective until December 31, 2024	\$/kVA	(0.3831)	(per 30 days)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6543	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8403	(per 30 days)

MONTHLY RATES AND CHARGES - Delivery Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2024

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EB-2018-0165

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 utility'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	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Account history	\$	25.00	
Duplicate invoices for previous billing	\$	25.00	
Request for other billing or system information	\$	25.00	
Easement letter	\$	25.00	
Income tax letter	\$	25.00	
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	35.00	
Returned cheque (plus bank charges)	\$	25.00	
Special meter reads	\$	55.00	
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	55.00	

Non-Payment of Account

Late payment - per month	%	1.50	
Late payment - per annum	%	19.56	
Disconnect/reconnect at meter - during regular hours	\$	120.00	
Disconnect/reconnect at meter - after regular hours	\$	400.00	
Disconnect/reconnect at pole - during regular hours	\$	300.00	
Disconnect/reconnect at pole - after regular hours	\$	820.00	

Other

Disconnect/reconnect at meter	\$	120.00	
Disconnect/reconnect at meter - after regular hours	\$	400.00	
Disconnect/reconnect at pole - during regular hours	\$	300.00	
Disconnect/reconnect at pole - after regular hours	\$	820.00	
Temporary service install & remove - overhead - no transformer	\$	2,040.00	
Specific charge for access to the power poles (wireline attachments) - per pole/year	\$	44.50	

Toronto Hydro-Electric System Limited
INTERIM TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2024
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EB-2018-0165

RETAIL SERVICE CHARGES (if applicable)**APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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 THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08

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	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

DRAFT ACCOUNTING ORDERS

1. NEW VARIANCE AND DEFERRAL ACCOUNTS – DRAFT ACCOUNTING ORDERS

Deferral Account for Excess Expansion Deposits – Draft Accounting Order

Toronto Hydro shall establish an account to record any excess expansion deposits as a credit to the variance account.

Carrying charges will apply to the opening balances in the accounts (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance accounts.

In the next rebasing application, Toronto Hydro will apply to clear the balances in this account to ratepayers.

Toronto Hydro will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount Excess Expansion Deposits
- Account 1508, Other Regulatory Assets, Subaccount Excess Expansion Deposits
Carrying Charges

Toronto Hydro will use the following account to record the OEB-approved rate rider associated with the Excess Expansion Deposits being cleared to ratepayers:

- Account 1508 Other Regulatory Assets, Subaccount Excess Expansion Deposits
(Rate Rider Account)

The sample accounting entries for the deferral accounts are provided below.

A. To record the excess expansion deposits to the deferral account:

- Dr. 2210 Customer Deposits / 2335 Non-Current Customer Deposits
- Cr. 1508 Other Regulatory Assets, Subaccount Excess Expansion Deposits

B. To record the carrying charges in subaccount Excess Expansion Deposits

Account:

- Dr. 6035 Other Interest Expense
 - Cr. 1508 Other Regulatory Assets, Subaccount Excess Expansion Deposits
- Carrying Charges

Variance Account for Gain on Sale of Property – Draft Accounting Order

Toronto Hydro shall establish an account to track the variance in actual gains on sale of utility property from the \$1.0 million amount included in base rates as part of 2020 Revenue Offsets. Toronto Hydro will track the symmetrical difference between the \$1.0 million gain embedded in rates and the actual gains net of tax in a given year.

Carrying charges will apply to the opening balances in the accounts (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance accounts.

In the next rebasing application, Toronto Hydro will apply to clear the balances in this account to ratepayers.

Toronto Hydro will establish the following variance accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount Property Gain
 - Account 1508, Other Regulatory Assets, Subaccount Property Gain Variance
- Account Carrying Charges

1 The sample accounting entries for the variance accounts are provided below.

2 A. To record amounts in the Property Gain Variance Accounts:

- 3 ○ DR/CR 4080 Distribution Services Revenue
- 4 ○ CR/DR 1508 Other Regulatory Assets, Subaccount Property Gain

5
6 B. To record the carrying charges in subaccount Property Gain Variance Account:

- 7 ○ DR 6035 Other Interest Expense / CR 4405 Interest and Dividend Income
- 8 ○ CR/DR 1508 Other Regulatory Assets, Subaccount Property Gain Carrying
- 9 Charges

10
11 **Deferral Account for Carillion Insolvency Payments Receivable – Draft Accounting**
12 **Order**

13 Toronto Hydro shall establish a deferral account to record the revenue requirement
14 impact of a reduction to rate base associated with payments from Carillion to Toronto
15 Hydro resulting from the ongoing insolvency litigation. The account will also record any
16 prudently incurred expenses with respect to the litigation and recovery of any amount
17 rewarded. At the time of the next rebasing, Toronto Hydro will remove the amount
18 related to the litigation payment from rate base on a permanent basis and close this
19 account.

20
21 Carrying charges will apply to the opening balances in the account (exclusive of
22 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

23
24 In the next rebasing application, Toronto Hydro will apply to clear the balances in this
25 account to ratepayers.

Toronto Hydro will establish the following deferral accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount Carillion Insolvency Payments Receivable Account
- Account 1508, Other Regulatory Assets, Subaccount Carillion Insolvency Payments Receivable Account Carrying Charges

The sample accounting entry for the deferral accounts are provided below.

A. To record the revenue requirement on the insolvency payment in the Carillion Insolvency Payments Receivable Account:

- DR 4080 Distribution Services Revenue
- CR 1508 Other Regulatory Assets, Subaccount Carillion Insolvency Payments Receivable Account

B. To record any litigation incurred expenses relating to the Carillion Insolvency in the Carillion Insolvency Payments Receivable Account:

- DR 1508 Other Regulatory Assets, Subaccount Carillion Insolvency Payments Receivable Account
- CR XXXX Operating, Maintenance and Administration Expenses (various accounts – depends on type of expense)

C. To record the carrying charges in subaccount Carillion Insolvency Payments Receivable Account:

- DR 6035 Other Interest Expense
- CR 1508 Other Regulatory Assets, Subaccount Carillion Insolvency Payments Receivable Account Carrying Charges

2. UPDATE TO EXISTING VARIANCE AND DEFERRAL ACCOUNTS – DRAFT

ACCOUNTING ORDERS

Variance Account for Externally Driven Capital – Draft Accounting Order

The OEB approved the continuation of a variance account related to third party-initiated relocation and expansion projects (“externally driven capital work”). This account captures variances from the approved revenue requirement associated with externally driven capital work embedded in rates, including variances in derecognition expenses related to externally driven capital work. The account shall be symmetrical and amounts recorded or recordable in this account shall not be recorded in the Capital-Related Revenue Requirement Variance Account.

Carrying charges will apply to the opening revenue requirement balances in the account (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance accounts.

In the next rebasing application, Toronto Hydro will apply to clear the balances in this account to ratepayers.

Toronto Hydro will establish the following variance accounts to record the amounts described above:

- Account 1508, Other Regulatory Assets, Subaccount THESL Externally Driven Revenue Requirement
- Account 1508, Other Regulatory Assets, Subaccount THESL Externally Driven Revenue Requirement Carrying Charges

1 The sample accounting entries for the variance accounts are provided below.

2 A. To record balance in the Externally Driven Capital Variance Account:

- 3 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Externally Driven
- 4 Revenue Requirement
- 5 ○ CR 4080 Distribution Services Revenue

6 B. To record the carrying charges in subaccount THESL Externally Driven Revenue
7 Requirement:

- 8 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Externally Driven
- 9 Revenue Requirement Carrying Charges
- 10 ○ CR 4405 Interest and Dividend Income

11
12 **Earnings Sharing Mechanism (“ESM”) Variance Account – Draft Accounting Order**

13 The OEB approved a cumulative, asymmetrical ESM using a ROE-based calculation. The
14 ESM will be cumulative in that it will be based on an evaluation of overall earnings at the
15 end of the 2020-2024 rate period term, and it will be asymmetrical in that there will be
16 no sharing (i.e. collection) of cumulative under-earnings from rate payers.

17
18 At the end of the 2020-2024 rate period, the ROE-based calculation will determine if
19 there were any cumulative over-earnings associated with actual net income of the
20 regulated utility after specific adjustments (e.g. out of period items) as reported under
21 the Reporting and Record Keeping Requirements (“RRR”) during the rate period.

22 Cumulative over-earnings in excess of 100 basis points of the approved ROE of 8.52%
23 will be shared 50:50 with ratepayers. The ratepayer’s share of any eligible earnings will
24 be grossed up for any tax impacts and credited to this account.

25
26 Carrying charges will apply to the opening balances in the account (exclusive of
27 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

1 Toronto Hydro will apply to clear any balances in this account to ratepayers in the next
2 rebasing application.

3
4 Toronto Hydro will establish the following variance accounts to record the amounts
5 described above:

- 6 • Account 1508, Other Regulatory Assets, Subaccount Earnings Sharing
7 Mechanism Variance Account
- 8 • Account 1508, Other Regulatory Assets, Subaccount Earnings Sharing
9 Mechanism Variance Account Carrying Charges

10
11 The sample accounting entry for the variance accounts are provided below.

12 A. To record amounts resulting from the operation of the ESM:

- 13 ○ DR 4080 Distribution Services Revenue
- 14 ○ CR 1508 Other Regulatory Assets, Subaccount Earnings Sharing Mechanism
15 Variance Account

16 B. To record the carrying charges in subaccount Earnings Sharing Mechanism
17 Variance Account:

- 18 ○ DR 6035 Other Interest Expense
- 19 ○ CR 1508 Other Regulatory Assets, Subaccount Earnings Sharing Mechanism
20 Variance Account Carrying Charges