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May 16, 2022  
File No.: 101926.1078

**By Email, Courier and RESS**

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

Attention: Christine E. Long, Registrar and Board  
Secretary

Dear Ms. Long:

**Re: Smart Meter Entity Annual Cost and Variance Account Report for 2021  
(EB-2017-0290)**

On behalf of the Independent Electricity System Operator ("**IESO**") in its capacity as the Smart Metering Entity ("**SME**"), we are providing the Ontario Energy Board (the "**Board**") with (i) the SME's Annual Cost and Variance Account Report for the year ended December 31, 2021 (the "**Annual Report**"); and (ii) the SME's response to Board staff questions in reference to the Annual Report.

In addition to the questions from Board staff, the Vulnerable Energy Consumers Coalition requested that the SME include information on third-party access requests in the Annual Report in accordance with the approved settlement in EB-2021-0292. The SME has not revised the Annual Report as the SME was not permitted to offer third-party access (except to the IESO and OEB) during 2021 and therefore has no information to report. The SME will include such information in its Annual Cost and Variance Account Report going forward.

The report was filed through the Board's RESS portal on May 16, 2022.

If you have any questions, please contact the undersigned at the address above.

Yours truly,



Patrick G. Duffy

PD/rw  
Enclosure

cc. Sorana Ionescu, *IESO*  
Adrian Pye, *IESO*  
James Murphy, *IESO*  
David Chong-Tai, *IESO*  
Michael Bell, *OEB*  
Registered Intervenor for EB-2017-0290