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BY EMAIL AND RESS

August 3, 2022

Ms. Nancy Marconi
Registrar
Ontario Energy Board
Suite 2700, 2300 Yonge Street
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. Marconi,

EB-2022-0040 – Hydro One Networks Inc. 2023 Rate Application for the areas formerly served by Orillia Power Distribution Corporation and Peterborough Distribution Inc.

Hydro One Networks Inc. is submitting the Application for 2023 distribution rates and related matters in the service areas formerly served by Orillia Power Distribution Corporation and Peterborough Distribution Inc., to be effective January 1, 2023.

An electronic copy of the Application and evidence has been submitted using the Board's Regulatory Electronic Submission System.

Sincerely,

A handwritten signature in black ink that reads "Kathleen Burke". The signature is written in a cursive, flowing style.

Kathleen Burke

LIST OF EXHIBITS

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1 **1.0 APPLICATION**

2
3 **IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.**
4 **1998, c.15;**

5
6 **AND IN THE MATTER OF** an Application by Hydro One Networks
7 Inc. for an Order or Orders pursuant to section 78 of the *Ontario*
8 *Energy Board Act, 1998* for distribution rates and related matters
9 in the service areas formerly served by Orillia Power Distribution
10 Corporation and Peterborough Distribution Inc., to be effective
11 January 1, 2023.

- 12
- 13 1. The Applicant, Hydro One Networks Inc. (the “Applicant” or HONI), is
14 incorporated pursuant to the Ontario *Business Corporations Act* with its head
15 office in Toronto. HONI carries on the business, among other things, of owning
16 and operating transmission and distribution facilities in Ontario, including the
17 provision of regulated electricity distribution services to the service areas
18 formerly served by Orillia Power Distribution Corporate (OPDC) and
19 Peterborough Distribution Inc. (PDI).
 - 20
21 2. Hydro One Inc. (HOI), HONI’s parent company, previously filed Mergers,
22 Acquisitions, Amalgamations and Divestitures (MAAD) applications with the
23 Ontario Energy Board (OEB). HOI received subsequent approvals to purchase
24 all of the issued and outstanding shares of OPDC and to purchase the
25 distribution system of the amalgamated corporation of PDI and Peterborough
26 Utilities Services Inc., and to subsequently transfer the assets and liabilities of
27 the electricity businesses to HONI.
 - 28 a) **OPDC** – The Board approved the MAAD application and issued its Decision
29 and Order on April 30, 2020 (EB-2018-0270).
 - 30 b) **PDI** – The Board approved the MAAD application and issued its Decision
31 and Order on April 30, 2020 (EB-2018-0242).

- 1 3. Customers of the former service areas are currently in a ten-year deferred
2 rebasing period approved by the OEB and set to expire on August 31, 2030 for
3 the areas formerly served by OPDC and July 31, 2030 for the areas formerly
4 served by PDI.
5
6 4. The distribution licences for OPDC and PDI have been transferred to HONI.
7 The integration of OPDC and PDI into HONI's distribution system was
8 completed on June 1, 2021. References to the HONI service areas formerly
9 served by OPDC and PDI, are herein referred to as "Orillia" and
10 "Peterborough", respectively.
11
12 5. The Applicant followed Chapters 2 and 3 of the *OEB's Filing Requirements for*
13 *Electricity Distribution Rate Applications – 2022* Edition for 2023 Rate
14 Applications, issued April 18, 2022 and May 24, 2022 for Chapters 2 and 3,
15 respectively, (the "Filing Requirements") to prepare this Application.
16

17 **Specific Relief Requested**

- 18 6. The following specific requests are included in this Application:
19 a) Updating the Retail Transmission Service Rates (RTSR) to reflect the
20 approved Uniform Transmission Rates (UTRs) and HONI's Sub
21 Transmission class (ST) RTSR effective January 1, 2023.
22
23 b) Disposition of Group 1 deferral/variance account (DVA) balances as at
24 December 31, 2020 with projected interest to December 31, 2022 for both
25 Orillia and Peterborough. For Orillia, HONI is requesting to dispose a debit
26 balance of \$1,855,584 over a one-year period beginning January 1, 2023.
27 For Peterborough, HONI is requesting to dispose a debit balance of
28 \$2,113,769 over a one-year period beginning January 1, 2023.

1 c) Per the OEB's direction in their decision on 2022 rates for Orillia and
2 Peterborough (EB-2021-0050),¹ HONI is requesting the disposition of Group
3 2 DVA balances as at December 31, 2021 with projected interest to
4 December 31, 2022. For Orillia, HONI is requesting to dispose a credit
5 balance of \$311,599 over a one-year period beginning January 1, 2023. For
6 Peterborough, HONI is requesting to dispose a credit balance of \$355,905
7 over a one-year period beginning January 1, 2023.

8
9 d) Disposition of the historical Lost Revenue Adjustment Mechanism Variance
10 Account (LRAMVA) balances for each of Orillia and Peterborough up to
11 December 31, 2022 in this Application, and prospective approval of
12 LRAMVA balances based on the CDM program savings persistence into the
13 2023 to 2029 period. HONI is seeking to recover \$596,407 (inclusive of
14 interest to 2022) for Orillia and \$951,494 (inclusive of interest to 2022) for
15 Peterborough over a one-year period beginning January 1, 2023.

16
17 **Form of Hearing Requested**

18 7. Interested parties can view the Application on HONI's Regulatory Affairs
19 website at:

20 <https://www.hydroone.com/abouthydroone/RegulatoryInformation/oebapplications>

21
22 8. All customers served by Orillia and Peterborough will be affected by this
23 Application due to updating of the RTSR and the inclusion of certain rate riders.
24 Orillia serves approximately 15,000 mostly residential and commercial
25 electricity customers in the City of Orillia. Peterborough serves about 38,000
26 mostly residential and commercial electricity customers in the City of
27 Peterborough, the Town of Norwood, and the Village of Lakefield.

28
29 9. The Applicant requests that this proceeding be conducted by way of written
30 hearing.

¹ EB-2021-0050, Decision and Rate Order, December 16, 2021, p. 6.

1 **Proposed Effective Date**

2 10. For this Application, HONI seeks approval for the proposed distribution rates to
3 be effective January 1, 2023 for Orillia and Peterborough.
4

5 **Contact Information**

6 11. HONI requests that all documents filed with the OEB in this proceeding be
7 served on the undersigned.
8

9 **The Applicant:**

10 Ms. Carla Molina

11 Senior Regulatory Coordinator – Regulatory Affairs

12 Hydro One Networks Inc.

13 Mailing Address: 7th Floor, South Tower

14 483 Bay Street

15 Toronto, Ontario M5G 2P5

16 Fax: (416) 345-5866

17 Email: regulatory@HydroOne.com

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The Applicant's Counsel:

Ms. Raman Dhillon
Senior Legal Counsel
Hydro One Networks Inc.
Mailing Address: 8th Floor, South Tower
483 Bay Street
Toronto, Ontario M5G 2P5
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Email: Raman.Dhillon@HydroOne.com

By its counsel,



Raman Dhillon

All of which is respectfully submitted on August 3, 2022.

1 **2.0 CERTIFICATION OF EVIDENCE**

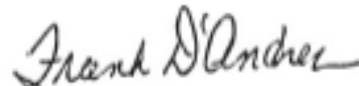
2
3 **2.1 CERTIFICATION REGARDING PERSONAL INFORMATION AND**
4 **CERTIFICATION OF EVIDENCE**

5
6 TO: ONTARIO ENERGY BOARD
7

8
9 I, Frank D'Andrea, HONI's Vice President, Reliability Standards and Chief Regulatory
10 Officer, hereby certify that:

- 11
- 12 • I am a senior officer of HONI;
 - 13 • This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's
14 *Filing Requirements for Electricity Distribution Applications* (last revised on April
15 18, 2022);
 - 16 • The evidence submitted in support of HONI's 2023 IRM (incentive regulation
17 mechanism) distribution rate application for Orillia and Peterborough (EB-2022-
18 0040) filed with the OEB is accurate, consistent and complete to the best of my
19 knowledge; and
 - 20 • The evidence submitted does not contain any personal information filed herein
21 (as that phrase is defined in the *Freedom of Information and Protection of*
22 *Privacy Act*), that is not otherwise redacted in accordance with rule 9A of the
23 OEB's *Rules of Practice and Procedure*.

24
25 **DATED** this 3rd day of August, 2022.

26
27 

28
29

FRANK D'ANDREA

1 **2.2 CERTIFICATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES**

2
3 TO: ONTARIO ENERGY BOARD

4
5 I, Chris Lopez, HONI's Chief Financial Officer ("CFO"), hereby certify that:

- 6
- 7 • I am the CFO of HONI;
 - 8 • This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's
9 *Filing Requirements for Electricity Distribution Applications* (last revised on April
10 18, 2022); and
 - 11 • HONI has robust processes and internal controls in place for the preparation,
12 review, verification and oversight of all deferral and variance accounts.
- 13

14 **Dated** this 3rd day of August, 2022.

15
16
17

18
19
20



CHRIS LOPEZ

1 **3.0 SUMMARY OF OEB DIRECTIVES AND COMPLIANCE WITH PRIOR OEB**
2 **DECISIONS**

3 This Application addresses the following directives from the decision for EB-2021-0050,
4 HONI's 2022 IRM for Orillia and Peterborough.

- 5 • The OEB ordered "...Hydro One to bring forward the Group 2 DVA balances for
6 disposition in the next rate proceeding for Orillia Power and Peterborough
7 Distribution, respectively."² HONI has addressed this direction by putting forth its
8 Group 2 DVA balances for disposition. Details on the Group 2 balances and their
9 disposition amounts are provided under Section *4.3 Request to Dispose of Group*
10 *2 Accounts*.
- 11 • The OEB noted and accepted that the deferral of Group 1 Accounts in EB-2021-
12 0050 was partially due to "...a pending audit for the Peterborough Distribution
13 rate zone".³ HONI has provided a report detailing its review in Appendix D to this
14 Application.

15
16 As part of its conditions of approval for the OPDC and PDI MAAD Applications, the OEB
17 ordered HONI to provide distribution system plans within 18 months of integration.
18 Pursuant to integration of both OPDC and PDI occurring on June 1, 2021, HONI intends
19 to file these distribution system plans to the original MAAD Applications prior to the
20 deadline of December 1, 2022.⁴

² EB-2021-0050, Decision and Rate Order, December 16, 2021, p. 9.

³ Ibid, p. 7.

⁴ OPDC MADD Application: EB-2018-0270, Decision and Order, April 30, 2020, p. 48.
PDI MADD Application: EB-2018-0242, Decision and Order, April 30, 2020, p. 48.

1 **4.0 APPLICATION SUMMARY**

2
3 **4.1 MAAD APPLICATIONS AND DEFERRED REBASING**

4 As part of HONI's MAAD applications for OPDC (EB-2018-0270) and PDI (EB-2018-
5 0242), the OEB, in each application, accepted HOI's proposal to defer the rebasing of
6 the consolidated entities for a ten-year period. During years one to five of the deferred
7 rebasing period, all base distribution delivery rates for the acquired customers of OPDC
8 and PDI are frozen. In addition, there is a 1% reduction in base distribution delivery rates
9 for residential, general service and large use customers. For years six to ten of the
10 deferred rebasing period, rates will be set using the Price Cap Index adjustment
11 mechanism and an earnings sharing mechanism will provide a guaranteed fixed refund
12 amount to these acquired ratepayers based on a 50:50 sharing of forecast earnings at
13 the time of the MAAD applications. There will be no Incremental Capital Module (ICM)
14 available during the ten-year deferred rebasing period.

15
16 The following subsections provide additional information for Orillia and Peterborough.

17
18 Orillia

19 On September 16, 2009, OPDC filed a Cost of Service (COS) rate application (EB-2009-
20 0273) which resulted in approved rates effective May 1, 2010. Subsequently, OPDC filed
21 annual updates for rates effective May 1 for each year from 2011 through 2020.
22 However, due to the MAAD applications before the OEB (EB-2016-0276 and EB-2018-
23 0270), OPDC did not request a price cap adjustment for rates between 2017 and 2020.
24 As such, the current base distribution delivery rates are those approved in EB-2015-
25 0024.

26
27 In accordance with the Rate Design for Residential Electricity policy issued on April 2,
28 2015, OPDC transitioned to a fully fixed residential distribution base rate as part of its
29 2019 rate application (EB-2018-0061).

1 On April 30 and July 9, 2020, the OEB issued Decisions and a Rate Order granting
2 approval for HOI to purchase all issued and outstanding shares of OPDC and for HOI to
3 then transfer the assets and liabilities of the electricity distribution business from OPDC
4 to HONI. The decisions also approved the transfer of OPDC's rate orders to HONI and
5 the use of HONI's Specific Service Charges (SSCs) following consolidation.

6
7 On September 1, 2020, HOI purchased the outstanding shares of OPDC and OPDC
8 transferred its distribution system to HONI. As such, the ten-year deferred rebasing
9 period, as approved by the OEB during the OPDC MAAD proceeding (EB-2018-0270),
10 began on this date.

11
12 On February 17, 2021 the Board transferred OPDC's rate order to HONI, cancelled
13 OPDC's distribution licence (ED-2002-0530) and amended HONI's distribution licence
14 (ED-2003-0043). On June 1, 2021, the integration of OPDC into HONI's distribution
15 system was completed.

16
17 In its June 9, 2021 letter to the OEB, HONI confirmed that the former customers of
18 OPDC are charged the SSCs as provided in the July 9, 2020 Rate Order.

19
20 HONI filed its 2022 IRM Application for Orillia and Peterborough on August 27, 2021 with
21 the OEB (EB-2021-0050). The OEB approved the changes to the rates, including the
22 effective date of January 1, 2022, in its Decision and Rate Order on December 16, 2021.

23
24 Peterborough

25 On February 14, 2013, PDI filed a COS rate application (EB-2012-0160) which resulted
26 in approved rates effective May 1, 2013. Subsequently, PDI filed annual updates for
27 rates effective May 1 for each year from 2014 through 2019, with the exception of 2017
28 (due to the MAAD application, EB-2018-0242, before the OEB). As PDI did not request a
29 price cap adjustment for its 2019 rates, the current base distribution delivery rates were
30 approved in EB-2017-0266.

1 In accordance with the Rate Design for Residential Electricity policy issued on April 2,
2 2015, PDI transitioned to a fully fixed residential distribution base rate as part of its rate
3 application for 2019 rates effective May 1, 2019 (EB-2018-0067).

4
5 On April 30 and July 9, 2020, the OEB issued Decisions and a Rate Order granting
6 leave to amalgamate PDI and Peterborough Utilities Services Inc. and to transfer the
7 electricity distribution system and rate orders of the amalgamated corporation to
8 1937680 Ontario Inc. (a subsidiary of HONI). The Decisions also approved the use of
9 HONI's SSCs following consolidation.

10
11 On August 1, 2020, 1937680 Ontario Inc. purchased the distribution system of the
12 amalgamated corporation. The electricity distribution licence (ED-2002-0504) and rate
13 order for the amalgamated corporation were transferred to 1937680 Ontario Inc. The
14 ten-year deferred rebasing period, as approved by the OEB during the PDI MAAD
15 proceeding (EB-2018-0242), began on this date.

16
17 On June 1, 2021 the integration of 1937680 Ontario Inc. into HONI's distribution system
18 was completed. The rate order of 1937680 Ontario Inc. dated July 9, 2020 was
19 transferred to HONI. HONI's electricity distribution licence (ED-2003-0043) was
20 amended to include the service areas listed in Schedule 1 of the 1937680 Ontario Inc.'s
21 electricity distribution licence (ED-2002-0504). 1937680 Ontario Inc.'s electricity
22 distribution licence was subsequently cancelled.

23
24 In its June 9, 2021 letter to the OEB, HONI confirmed that the former customers of PDI
25 are charged the SSCs as provided in the July 9, 2020 Rate Order.

26
27 As noted above, HONI filed its 2022 IRM Application for Orillia and Peterborough on
28 August 27, 2021 with the OEB (EB-2021-0050). The OEB approved the changes to the
29 rates, including the effective date of January 1, 2022, in its Decision and Rate Order on
30 December 16, 2021.

1 **4.2 REQUEST TO DISPOSE GROUP 1 ACCOUNTS**

2 As part of this Application, HONI is seeking disposition of its Group 1 DVA balances for
3 Orillia and Peterborough up to December 31, 2020 (the year prior to integration). The
4 consolidated 2020 Group 1 balance for Orillia with projected carrying charges to
5 December 31, 2022 is a debit balance of \$1,855,584 and the consolidated 2020 Group 1
6 balance for Peterborough with projected carrying charges to December 31, 2022 is a
7 debit balance of \$2,113,769. These balances are discussed further below under
8 Subsection (i) *Group 1 Balances and Disposition Threshold*.

9
10 The integration of Orillia and Peterborough into HONI's billing system took place on June
11 1, 2021. Before integration, Orillia and Peterborough tracked and recorded their
12 individual RSVA balances separately. Since integration, their individual RSVA balances
13 have been tracked and recorded on a consolidated basis with HONI Distribution and the
14 other acquired utilities.⁵ As such, the requested disposition period to December 31,
15 2020 predates the integration of Orillia and Peterborough and the total claim consists of
16 the individual RSVA balances before consolidation.

17
18 For the reasons discussed below, HONI is proposing to defer the disposition of Orillia
19 and Peterborough's Group 1 balances for the 2021 fiscal year until its 2024 IRM
20 Application. The 2021 balances include seven months of post-integration data that is
21 tracked and recorded on a consolidated basis for Orillia, Peterborough, HONI
22 Distribution, and the other acquired utilities. Due to the ongoing Joint Rate Application
23 for HONI Distribution and the other Acquired Utilities, the 2021 balances for these
24 entities will not be considered for disposition until their 2024 annual update. This deferral
25 allows the OEB to review the disposal of these consolidated balances for all entities at
26 one time, as opposed to only reviewing a subset allocated to Orillia and Peterborough.
27 As discussed in Subsection (v) *Allocation of Consolidated 2021 RSVA Balances* below,
28 HONI is still providing visibility to the 2021 balances for Orillia and Peterborough and has
29 provided them in Tab 2a in Appendix E-2 and Appendix F-2, respectively.

⁵ Norfolk Power Distribution Inc. (Norfolk), Haldimand County Hydro Inc. (Haldimand), Woodstock Hydro Services Inc. (Woodstock)

1 ***(i) Group 1 Balances as at December 31, 2020 and Disposition Threshold***

2 Orillia and Peterborough's 2020 Group 1 balances with projected carrying charges to
3 December 31, 2022 are populated in Tab 3 of their 2023 IRM Rate Generator models
4 (IRM models), provided in Appendix E-1 and Appendix F-1, respectively.⁶ The Report of
5 the Board on Electricity Distributors' Deferral and Variance Account Review Report (the
6 "EDDVAR Report") provides that distributors' Group 1 audited account balances be
7 reviewed and disposed of if the disposition threshold of \$0.001 per kWh is exceeded. As
8 detailed below, the disposition threshold has been exceeded in Orillia and Peterborough.

9
10 Orillia

11 For Orillia, the total Group 1 balance requested for disposition (audited balance as at
12 December 31, 2020 with projected interest in 2022) is \$1,855,584. The total metered
13 kWh in 2021 is 304,796,033 kWh. The resulting disposition amount of \$0.0061 per kWh
14 exceeds the disposition threshold. Therefore, the Applicant requests disposition of
15 Orillia's Group 1 account balances as at December 31, 2020 in this Application, with
16 associated rate riders effective from January 1 to December 31, 2023.

⁶ The Group 1 DVA amounts shown in Tab 3 (Column BQ) of Orillia and Peterborough's 2023 IRM Models as "Projected Interest from Jan 1, 2022 to Dec 31, 2022 on Dec 31, 2021 balance adjusted for disposition during 2022" is more accurately "Projected Interest from **Jan 1, 2021** to Dec 31, 2022 on **Dec 31, 2020** balance adjusted for disposition during 2022"

1

Table 1 - Group 1 DVA Balances Proposed for Disposition for Orillia⁷

Account Descriptions	Account Number	Closing Principal Balances as at Dec 31-20, with projected interest up to Dec-31-22	Closing Interest Balances as at Dec 31-20, with projected interest up to Dec-31-22	Total Claim
LV Variance Account	1550	\$3,394,406	\$198,562	\$3,592,969
Smart Metering Entity Charge Variance Account	1551	(\$23,349)	(\$1,559)	(\$24,908)
RSVA - Wholesale Market Service Charge	1580	(\$1,461,985)	(\$101,699)	(\$1,563,684)
Variance WMS – Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B	1580	(\$43,943)	(\$2,663)	(\$46,606)
RSVA - Retail Transmission Network Charge	1584	\$176,471	\$2,633	\$179,105
RSVA - Retail Transmission Connection Charge	1586	\$184,775	\$2,217	\$186,992
RSVA - Power (excluding Global Adjustment)	1588	(\$536,595)	(\$36,576)	(\$573,171)
RSVA - Global Adjustment	1589	\$125,072	\$14,054	\$139,126
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$0	(\$6,176)	(\$6,176)
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	(\$10,400)	\$29,955	\$19,555
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	(\$53,766)	\$6,148	(\$47,618)
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$0	\$0	\$0
Group 1 Total (including Account 1589 - Global Adjustment)⁸		\$1,750,688	\$104,897	\$1,855,584

⁷ As provided in Tab 3 of Appendix E-1.

⁸ Immaterial differences from actual summations due to rounding.

1 There are immaterial differences between the Account 1595 balances as at December
2 31, 2020 for the continuity schedule compared with the RRR. This is due to a remapping
3 difference upon integration with the Incremental Capital Module account. The remapping
4 difference was corrected in 2021; however, since the balances as at December 31, 2020
5 are being requested for disposition in this proceeding, the appropriate balances are
6 reflected in the continuity schedule. That is why there are differences between the
7 balance presented in the continuity schedule and the reported RRR values.

8

9 Peterborough

10 For Peterborough, the total Group 1 balance requested for disposition (audited balance
11 as at December 31, 2020 with projected interest in 2022) is \$2,113,769. The total
12 metered kWh in 2021 is 765,415,258 kWh. The resulting disposition amount of \$0.0028
13 per kWh exceeds the disposition threshold. Therefore, the Applicant requests disposition
14 of Peterborough's Group 1 account balances in this Application, with associated rate
15 riders effective from January 1 to December 31, 2023.

1 **Table 2 - Group 1 DVA Balances Proposed for Disposition for Peterborough⁹**

Account Descriptions	Account Number	Closing Principal Balances as at Dec 31-20, with projected interest up to Dec-31-22	Closing Interest Balances as at Dec 31-20, with projected interest up to Dec-31-22	Total Claim
LV Variance Account	1550	\$1,430,841	\$89,251	\$1,520,093
Smart Metering Entity Charge Variance Account	1551	(\$28,275)	(\$2,111)	(\$30,386)
RSVA - Wholesale Market Service Charge	1580	(\$2,471,526)	(\$171,327)	(\$2,642,852)
Variance WMS – Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B	1580	(\$107,176)	(\$5,836)	(\$113,012)
RSVA - Retail Transmission Network Charge	1584	\$297,133	(\$14,018)	\$283,114
RSVA - Retail Transmission Connection Charge	1586	\$575,813	\$13,477	\$589,290
RSVA - Power (excluding Global Adjustment)	1588	(\$747,855)	(\$20,184)	(\$768,039)
RSVA - Global Adjustment	1589	\$2,607,702	\$106,683	\$2,714,384
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	\$325,573	\$176,364	\$501,937
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	\$0	\$0	\$0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	\$33,871	(\$6,356)	\$27,515
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	\$30,802	\$923	\$31,725
Group 1 Total (including Account 1589 - Global Adjustment)¹⁰		\$1,946,903	\$166,865	\$2,113,769

⁹ As provided in Tab 3 of Appendix F-1.

¹⁰ Immaterial differences from actual summations due to rounding.

1 As part of the OEB's Decision in PDI's application for rates effective May 1, 2019 (EB-
2 2018-0067), the OEB found that an audit of PDI's December 31, 2017 balances in
3 Accounts 1588 and 1589 was necessary. The OEB directed PDI to file a report in its
4 next rate application outlining the changes it made to its RPP settlement processes and
5 any adjustments it made to its Account 1588 and Account 1589 balances.

6
7 In HONI's 2022 IRM Application for Orillia and Peterborough, HONI committed to "further
8 review the balances prior to requesting disposition of the Group 1 accounts and provide
9 an update as part of its Orillia and Peterborough 2023 IRM Application."¹¹ HONI has
10 completed its review based on discussions with previous PDI staff. A report detailing
11 HONI's review is provided in Appendix D to this Application.

12
13 ***(ii) Implementation of Accounting Guidance for Accounts 1589 and 1588***

14 On February 21, 2019, the OEB issued a new Accounting Guidance related to Accounts
15 1588 Power, and 1589 RSVAs Global Adjustment (GA). The new Accounting Guidance is
16 effective January 1, 2019 for implementation by August 31, 2019. On March 4, 2019, the
17 OEB's Audit Report on HONI's regulated price plan (RPP) settlement process for Group
18 1 DVAs (the March 2019 Audit Report) concluded that HONI's RPP settlement process
19 complies with current regulatory requirements.¹²

20
21 In the 2020 HONI Distribution Annual Update (EB-2019-0043), HONI indicated that it
22 was exploring technology solutions and accounting considerations that may allow it to
23 obtain the necessary data from its billing system and the Meter Data Management
24 Repository ("MDMR") system. In the 2021 HONI Distribution Annual Update Decision
25 (EB-2020-0030), the OEB approved HONI's proposal to adopt the new Accounting
26 Guidance in a modified manner until the OEB otherwise directs HONI. The OEB agreed

¹¹ EB-2021-0050, 2022 Orillia/Peterborough Rate Application – p.9, ln 26-28.

¹² Ontario Energy Board, "Inspection of the Compliance of the RPP Settlement Process and Assessment of the DVA Allocation Methodology for the Acquired Utilities in 2015 and 2016", March 4, 2019.

1 with HONI that changes to its current IT framework at this time, to implement the new
2 Accounting Guidance, could be costly and can only be applied on a prospective basis.¹³

3
4 HONI confirms that it has implemented the new Accounting Guidance in a modified
5 manner since January 1, 2021 on a prospective basis.

6
7 ***(iii) Global Adjustment Analysis Workform***

8 In accordance with Section 3.2.5.3 of the Filing Requirements, the GA Analysis
9 Workform for the 2020 and 2021 HONI consolidated Account 1589 balances is provided
10 in Appendix H. The GA Analysis Workform includes consumption data for HONI
11 Distribution and the other acquired utilities, in addition to Orillia and Peterborough.

12
13 The HONI Consolidated 2019 Account 1588 balance was last approved for disposition
14 on a final basis. The GA Analysis Workform shows that the 2020 consolidated Account
15 1589 balance is reasonable as the discrepancies are within 1% of the total annual IESO
16 GA charges. HONI has not separated the principal adjustments to its 2020 audited 1588
17 and 1589 balances from annual transactions, as it disposes of its account balances
18 consistent with its audited financial statements.

19
20 The 2021 consolidated Account 1588 balance is 2.3% of Account 4705 – Power
21 Purchased. The discrepancies are primarily driven by the 2021 reconciliation items
22 disclosed in the GA Workform. These items have the same impact on the RSVA
23 Commodity, such as unbilled true-up of Commodity revenue to actuals from the prior
24 year and current year; RPP settlement true-up from the prior year and current year;
25 expected commodity volume variances; and HONI Distribution's approved dispositions.

¹³ EB-2020-0033, Decision and Rate Order, December 17, 2020, p. 17-18.

1 ***(iv) Group 1 DVA Rider Calculations***

2 Tabs 3 to 7 of the IRM model were populated and utilized to determine the rate riders
3 related to the Group 1 DVA disposition, to be in effect from January 1 to December 31,
4 2023.

5
6 *Allocation of Disposition and Recovery/Refund of Regulatory Balances (Account 1595):*

7 In accordance with the OEB's filing requirements, the Disposition and Recovery/Refund
8 of Regulatory Account (1595) balances are allocated to rate classes in proportion to the
9 recovery share as established when rate riders were implemented, with the exception of
10 Orillia's allocation to the Sentinel Light rate class, and Peterborough's allocation of the
11 2019 Recovery. These allocations are provided in Tab 4 of Appendices E-1 and F-1 for
12 Orillia and Peterborough, respectively.

13
14 Currently, Orillia's Sentinel Light rate class does not include any customers. This is not
15 expected to change, as Orillia's customers are now subject to HONI's Conditions of
16 Service, which only applies sentinel light service to existing customers already in the
17 rental program and to existing sentinel lights.¹⁴ However, customers existed in this rate
18 class up to 2019. As a result, a \$31 credit of the Account 1595 balances (2016, 2017,
19 2018) are allocated to the Sentinel Light rate class. Since there are no Sentinel Light
20 customers in Orillia, and due to the immateriality of the balance allocated to the Sentinel
21 Light class, it has been reallocated to other rate classes in the IRM model.

22
23 The balance in Peterborough's 1595 (2019) Account resulted from a transfer of the 2019
24 OEB-approved tax sharing amount, which was not material enough to produce a rate
25 rider at that time. PDI did not have any rate riders in 2019, so the 1595 Recovery
26 Proportion (2019) is allocated to rate classes in proportion to share of tax savings as
27 established in PDI's 2019 IRM Application.¹⁵

¹⁴ HONI's Conditions of Service, Section 3.7, p. 90.

¹⁵ EB-2018-0067, Decision and Rate Order, March 28, 2019, p. 3-4.

1 Allocation of GA and WSMC-CBR-B RSVA balances (Account 1589 and Sub Account
2 1580):

3 Both Orillia and Peterborough had customers transition between Class B and Class A
4 during the period over which GA and WSMC-CBR-B RSVA balances were accumulated.
5 The IRM model was updated to allocate these balances to the Class A/B transition
6 customers and rate classes using 2020 consumption to align with the requested
7 disposition period. More specifically, the Class A/B transition customers' share of the
8 total consumption, and the total metered consumption to determine the monthly equal
9 payments to Class A/B transitions customers is updated to include 2017-2020
10 consumption (Tab 6.1a and 6.2a), and the % of total kwh that is used to allocate the
11 remaining balance to the Current Class B Customers is based on 2020 values (Tab 6.1
12 and 6.2). The supporting calculations for Orillia and Peterborough's Class B 2020
13 consumption by rate class is provided in Appendices E-3 and F-3, respectively. The
14 details specific to Class A/B transitions are shown in Tabs 6, 6.1a, 6.1, 6.2a, and 6.2 of
15 the IRM models.

16
17 The resulting Group 1 rate riders are listed in Table 3 below. The detailed output from
18 the IRM models for Orillia and Peterborough are provided in Tab 7 in Appendices E-1
19 and F-1, respectively.

1 **Table 3 - Proposed 2023 Group 1 DVA Rate Riders for Orillia and Peterborough**

Orillia					
Rate Class	Unit	DVA Rider	DVA Rate Rider for Non-WMP	CBR Class B Rate Rider	GA Rate Rider (\$/kwh)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	0.0056		-0.0002	0.0022
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	0.0058		-0.0002	0.0014
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	5.0243	-2.7567	-0.1483	0.0014
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kW	0.0058		-0.0002	0.0137
SENTINEL LIGHTING SERVICE CLASSIFICATION*	kWh	0.0000		0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1.3733		-0.1308	0.0043
STANDBY POWER SERVICE CLASSIFICATION	kW	0.0000		0.0000	0.0000
Peterborough					
Rate Class	Unit	DVA Rider	DVA Rate Rider for Non-WMP	CBR Class B Rate Rider	GA Rate Rider (\$/kwh)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	-0.0006		-0.0002	0.0139
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	0.0001		-0.0002	0.0100
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	1.4986	-1.9045	-0.0638	0.0097
LARGE USE SERVICE CLASSIFICATION**	kW	-0.3338		0.0000	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.0002		-0.0002	0.0127
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	1.0231		-0.0647	0.0170
STREET LIGHTING SERVICE CLASSIFICATION	kW	-0.2079		-0.0495	0.0081

*Rate Riders were not produced for the Sentinel Light Service Classification since it does not include any customers

**CBR Class B and GA Rate Riders were not produced for the Large Use Service Classification since it only consists of Class A customers as at July 2021

1 ***(v) Allocation of Consolidated 2021 RSVA Balances***

2 HONI is not requesting to dispose its 2021 Group 1 DVA balances. However, as per the
3 OEB's Chapter 3 Section 3.2.5 Filing Requirements, Orillia and Peterborough's 2021
4 Group 1 DVA balances are provided in Tab 2a of Appendices E-2 and F-2, respectively.

5
6 The OEB's March 2019 Audit Report approved the methodology to allocate the
7 consolidated RSVA balances between the acquired utilities and HONI, and most recently
8 in HONI's 2021 Annual Update (EB-2020-0030) and 2021 IRM Application for the
9 service areas of Norfolk/Haldimand/Woodstock (EB-2020-0031). In accordance with this
10 approved methodology, HONI used the post-integration sales volume (kWh) of each of
11 the integrated utilities as allocators to assign the post-integration consolidated RSVA
12 balances¹⁶ to Orillia, Peterborough and the remaining integrated utilities (i.e. HONI
13 Distribution, Norfolk, Haldimand and Woodstock),¹⁷ with the exception of a Norfolk-
14 specific adjustment that was processed in the post-integration period which is described
15 below.

16
17 The audited 2021 balances in the Group 1 regulatory accounts for Orillia and
18 Peterborough are each comprised of 5 months of pre-integration, plus 7 months of post-
19 integration allocated balances using the OEB approved methodology.

20
21 *Post Integration Norfolk-Specific Adjustment*

22 Prior to its integration into HONI in 2015, Norfolk Power Distribution Inc. (NPDI) was a
23 host distributor to HONI Distribution. HONI Distribution was the sole customer in NPDI's
24 Embedded Distributor rate class. NPDI's 2014 DVA balances were disposed in the 2018
25 rate year and allocated to NPDI's rate classes, including its Embedded Distributor rate
26 class. However, NPDI ceased to bill HONI Distribution as an embedded distributor post
27 integration, and these balances were not refunded/collected to/from HONI Distribution.

¹⁶ For USofA 1551 (Smart Metering Entity Charge Variance Account), the number of residential and general service less than 50kW (energy-billed) customers was used as the allocator.

¹⁷ The 2020 audited balances in the Group 1 regulatory accounts are not allocated between HONI and the acquired service areas of Norfolk, Haldimand and Woodstock separately, pending the OEB's Decision in EB-2021-0110, on HONI's proposal to integrate these acquired utilities into HONI's financial systems.

1 As a result, Norfolk's 1595 (2018) balance required an adjustment entry in July 2021 for
2 -\$0.1M.¹⁸

3
4 Although this transaction occurred in Orillia and Peterborough's post integration period,
5 the balance is specific to Norfolk and not subject to the allocation applied to the
6 consolidated balances in this period.

8 **4.3 REQUEST TO DISPOSE OF GROUP 2 ACCOUNTS**

9 In its decision for the 2022 IRM Application for Orillia and Peterborough (EB-2021-0050),
10 the OEB directed HONI "to bring forward the Group 2 DVA balances for disposition in
11 the next rate proceeding".¹⁹ This Application includes HONI's request to dispose
12 outstanding balances in the Group 2 accounts.²⁰

13
14 Note that as part of the MAADs Decision, the OEB ordered HONI to establish Account
15 1576 Accounting Changes under US GAAP Deferral Accounts for both Orillia and
16 Peterborough.²¹ The account balances are \$0 as at December 31, 2021.

18 ***(vi) Group 2 Accounts Proposed for Disposition***

19 The Group 2 DVA balances proposed for disposition are provided below. The
20 consolidated 2022 Group 2 balance for Orillia with projected carrying charges to
21 December 31, 2022 is a credit balance of \$311,599, as shown in Table 4. The
22 consolidated 2022 Group 2 balance for Peterborough with projected carrying charges to
23 December 31, 2022 is a credit balance of \$355,905, as shown in Table 5.²²

¹⁸ EB-2021-0110, Exhibit G, Tab 1, Schedule 3, Attachment 1.

¹⁹ EB-2021-0050, Decision and Rate Order, December 16, 2021, p. 9.

²⁰ Excludes Accounts 1575 (IFRS-CGAPP Transitional PP&E Amounts) and 1576 (CGAAP Accounting Changes) as these were approved for disposition in the 2022 Rates Application (EB-2021-0050, Decision and Rate Order, December 16, 2021, p. 7).

²¹ OPDC MADD Application: EB-2018-0270, Decision and Order, April 30, 2020, p. 43-44.

PDI MADD Application: EB-2018-0242, Decision and Order, April 30, 2020, p. 43-44.

²² HONI applied the OEB's prescribed interest rates to determine carrying charges for its Group 2 accounts.

1

Table 4 - Group 2 DVA Balances for Orillia²³

Account Descriptions	Account Number	Closing Principal Balances as at Dec 31-21, with projected interest up to Dec-31-22	Closing Interest Balances as at Dec 31-21, with projected interest up to Dec-31-22	Total Claim
OEB Cost Differential Variance Account	1508	\$82,748	\$4,191	\$86,939
Incremental Capital Module (ICM)	1508	\$8,520	\$1,505	\$10,025
Retail Cost Variance Accounts (RCVA)	1518, 1548	(\$80,672)	(\$10,215)	(\$90,887)
PILS and Tax Variance Account	1592	(\$200,567)	(\$3,580)	(\$204,147)
Pole Attachment Charge Variance Account	2405	(\$110,744)	(\$2,785)	(\$113,529)
Total Group 2 Balance Proposed for Disposition		(\$300,715)	(\$10,884)	(\$311,599)

2

Table 5 - Group 2 DVA Balances for Peterborough²⁴

Account Descriptions	Account Number	Closing Principal Balances as at Dec 31-21, with projected interest up to Dec-31-22	Closing Interest Balances as at Dec 31-21, with projected interest up to Dec-31-22	Total Claim
OEB Cost Differential Variance Account	1508	\$332,753	\$5,455	\$338,208
Incremental Capital Module (ICM)	1508	\$13,973	\$1,882	\$15,855
Retail Cost Variance Accounts (RCVA)	1518, 1548	(\$405)	\$58	(\$347)
PILS and Tax Variance Account	1592	(\$200,362)	(\$4,268)	(\$204,630)
Pole Attachment Charge Variance Account	2405	(\$531,920)	(\$16,176)	(\$548,096)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$10,036	\$33,068	\$43,104
Total Group 2 Balance Proposed for Disposition		(\$375,923)	\$20,018	(\$355,905)

²³ As provided in Tab 2b of Appendix E-2 Continuity Schedules for Group 1 and Group 2 DVA – Orillia.

²⁴ As provided in Tab 2b in Appendix F-2 Continuity Schedules for Group 1 and Group 2 DVA – Peterborough.

1 Descriptions for each account are provided in the following sections.

2

3 Account 1508 – Other Regulatory Assets - Sub-Account - OEB Cost Differential Account

4 In the OEB's letter to the industry dated February 9, 2016 "Revisions to the Ontario
5 Energy Board Cost Assessment Model", the OEB authorized the establishment of
6 Account 1508 'Other Regulatory Assets', Sub-Account 'OEB Cost Assessment
7 Variance'. The OEB authorized this account to record any material differences between
8 the annual OEB cost assessment currently approved in rates and the actual OEB cost
9 assessment amounts charged, until the utility's next rebasing application.

10

11 HONI requests that this account be continued for both Orillia and Peterborough, as
12 Orillia is in a deferred rebasing period until September 1, 2030 and Peterborough is in a
13 deferred rebasing period until August 1, 2030.

14

15 Account 1508 – Other Regulatory Assets - Sub-Account - Incremental Capital Module

16 In the Report of the Board, New Policy Options for the Funding of Capital Investments:
17 The Advanced Capital Module, dated September 18, 2014, it set out the requirements
18 for an ACM/ICM request and established reporting requirements for the distributor's next
19 cost of service, where the LDC will need to file calculations showing actual ACM/ICM
20 amounts to be incorporated into the rate base. At that time, the OEB will make a
21 determination on the treatment of any difference between forecasted and actual capital
22 spending under the ACM/ICM, if applicable, and the amounts recovered through
23 ACM/ICM rate riders and what should have been recorded in the historical period during
24 the preceding price cap IR term.

25

26 For Orillia, this is a residual Rider balance that ended on April 30, 2010. For
27 Peterborough, this is a balance that has existed since 2015 and presented in their
28 annual audited financial statements. Once approved for disposition, HONI is requesting
29 discontinuance and closure of this account for both Orillia and Peterborough.

1 Accounts 1518 and 1548 - Retail Cost Variance Accounts – Retail and Service
2 Transaction Requests (STR)

3 As a result of the deregulated electricity market, Orillia and Peterborough have provided
4 retail services to customers and recover certain retail service costs. Each has
5 established two RCVAs to capture the differences between the revenues collected,
6 based on OEB-approved rates, and the actual incremental costs of providing the related
7 services. The methodology underlying the operation of these variance accounts is
8 provided in the Accounting Procedures Handbook – Article 490 and has been followed in
9 determining the RCVA balances.

10
11 In the February 14, 2019 EB-2015-0304 Decision and Order, the OEB set out its
12 expectation at Section 3.2 that “electricity distributors that currently record revenues and
13 expenses associated with the RCVAs are expected to continue to do so until their next
14 rebasing application. At rebasing, the balances will be disposed of and the RCVAs will
15 be eliminated.”

16
17 The schedule identifying all revenues and expenses listed by USofA account that are
18 incorporated into the variances recorded in Accounts 1518 and 1548 are identified below
19 in Table 6 and Table 7.

Table 6 - Revenues and Costs Incorporated into Accounts 1518 and 1548 for Orillia

	RCVA Retail				RCVA STR				Total RCVA		
	Revenue	Cost	Variance	Interest	Revenue	Cost	Variance	Interest	Principle	Interest	Total
	A	B	A+B=C	X	D	E	D+E=F	Y	G=C+F	H=X+Y	I=G+H
Integrated Balance	N/A	N/A	(\$198,127)	(\$19,007)	N/A	N/A	\$117,655	\$9,968	(\$80,472)	(\$9,039)	(\$89,511)
2021 YE	(\$202,438)	\$3,099	(\$199,340)	(\$19,020)	(\$123)	\$118,790	\$118,668	\$10,013	(\$80,672)	(\$9,007)	(\$89,679)

Table 7 - Revenues and Costs Incorporated into Accounts 1518 and 1548 for Peterborough

	RCVA Retail				RCVA STR				Total RCVA		
	Revenue	Cost	Variance	Interest	Revenue	Cost	Variance	Interest	Principle	Interest	Total
	A	B	A+B=C	X	D	E	D+E=F	Y	G=C+F	H=X+Y	I=G+H
Integrated Balance	0	0	0	0	0	0	0	0	0	0	0
2021 YE	(\$8,712)	\$6,261	(\$2,451)	(\$27)	(\$248)	\$2,294	\$2,046	\$91	(\$405)	\$64	(\$341)

1 HONI requests that this account be continued for both Orillia and Peterborough, as
2 Orillia is in a deferred rebasing period until September 1, 2030 and Peterborough is in a
3 deferred rebasing period until August 1, 2030.

4
5 Account 1592 – PILS and Tax Variance Account

6 This is an OEB standard DVA as prescribed in the Accounting Procedures Handbook.

7 This variance account captures the tax impact to Orillia and Peterborough of:

- 8 • differences that result from a legislative or regulatory change to the tax rates or
9 rules; and
- 10 • differences that result from a change in, or a disclosure of, a new assessment or
11 administrative policy that is published in the public tax administration or
12 interpretation bulletins by relevant federal or provincial tax authorities.

13
14 On June 21, 2019, Bill C-97, the *Budget Implementation Act, 2019, No.1* was given
15 Royal Assent. Bill C-97 included a change in capital cost allowance (CCA) resulting in a
16 first-year increase in tax depreciation for eligible capital assets acquired after November
17 20, 2018 (Accelerated CCA).

18
19 Pursuant to the Accounting Direction issued by the OEB on July 25, 2019, Orillia and
20 Peterborough each established a separate sub-account of Account 1592 – PILS and Tax
21 Variance Account - CCA Changes to track the impact of changes in CCA rules. The full
22 tax benefit associated with the higher CCA amounts resulting from Bill C-97 has been
23 captured in this account. In addition, in order to reflect the full revenue requirement
24 impact pursuant to the Accounting Direction, this sub-account captures the tax impacts
25 (tax gross ups) which are included in the balance requested for disposition.

26
27 HONI requests that this account be continued for both Orillia and Peterborough.

28
29 Account 2405 - Revenue Difference – Pole Attachment Charge Variance Account

30 In July 20, 2018, the OEB established a new variance account (Account 1508 – sub
31 account – pole attachment revenue variance) related to pole attachment charges, as the
32 updated pole attachment charge from \$22.25 to \$43.63 per pole, per year (effective

1 January 1, 2019) would result in an excess incremental revenues to be returned to
2 customers. As a transitional measure, the OEB approved an increase of the rate from
3 \$22.25 rate to \$28.09 effective September 1, 2018 until December 31, 2018, with the
4 \$43.63 charge being effective on January 1, 2019. The pole attachment charge has
5 been adjusted annually based on the OEB's inflation factor since January 1, 2020. The
6 OEB suspended the inflationary adjustment for 2021 on an interim basis, in light of the
7 October 1, 2020 mandate letter from the Minister to the Chair of the OEB's Board of
8 Directors, which identified as an organizational priority for the OEB to "Consider pole
9 attachment policy in the context of opportunities to better serve areas that are currently
10 underserved."²⁵

11
12 On December 16, 2021, the OEB issued its Decision and Order (EB-2021-0302) on the
13 2021 and 2022 wireline pole attachment charges. The OEB confirmed that distributors
14 will be allowed to track, in the existing pole attachment variance account, any revenue
15 shortfall resulting from the pole attachment charge for 2021 and 2022 as set by the
16 Order and from the pole attachment charge set under the Regulation for subsequent
17 years, until their next rebasing.

18
19 HONI requests that this account be continued for both Orillia and Peterborough, as
20 Orillia is in a deferred rebasing period until September 1, 2030 and Peterborough is in a
21 deferred rebasing period until August 1, 2030.

22
23 Account 1555 – Smart Meter Capital and Recovery Offset Variance - Sub-Account -
24 Stranded Meter Costs

25 As per Orillia's audited 2019 financial statements, conventional meters were replaced by
26 smart meters during the smart meter deployment from 2009 to 2011 and the Company
27 recorded the disposition of these stranded assets in PP&E and a regulatory deferral
28 debit balance in accordance with OEB Guidelines. This account records the net book
29 value of the stranded conventional meters, to be amortized to depreciation expense until

²⁵ Wireline Pole Attachment Charge Order (EB-2020-0288), December 10, 2020.

1 the next cost of service rate application. Orillia continues to amortize this balance;
2 therefore, it is not being requested for disposition.

3
4 As per Peterborough's audited financial statements as at July 31, 2020, in 2012, the
5 OEB approved disposition of the Smart Meter variance account, excluding the portion
6 related to the meters replaced ("stranded meters"). As prescribed by the regulator, the
7 smart meter disposition resulted in the transfer of approximately \$5,200 to property,
8 plant and equipment and \$1,200 in additional amortization expense in 2012. At July 31,
9 2020, the remaining balance in the Smart Meter variance account of \$43,104 represents
10 the estimated net recoverable value of stranded meter assets to be recovered in future
11 rates.

12
13 Once approved for disposition, HONI is requesting discontinuance and closure of this
14 account for Peterborough.

15
16 **(vii) Group 2 DVA Rider Calculations**

17 The methodology used to allocate the Group 2 DVA balances to rate classes, and to
18 calculate the associated rate riders is consistent with the OEB's 2023_DVA_Workform
19 included in Cost of Service rate applications. Similar to the 2022 rate application,²⁶ billing
20 determinants from Orillia and Peterborough's 2021 RRR filing were used to determine
21 the corresponding rate riders to dispose of the Group 2 DVA balances, effective January
22 1 to December 31, 2023.

23
24 The proposed 2023 Group 2 DVA rate riders for Orillia and Peterborough are
25 summarized in Table 8 below, with detailed allocations of the Group 2 DVA balances
26 and rate rider calculations provided in Appendices E-4 and F-4, respectively.

²⁶ EB-2021-0050, HONI's 2022 Distribution Rate Application for Orillia and Peterborough

1

Table 8 - Group 2 DVA Balances for Orillia and Peterborough

Rate Class	Unit	Group 2 DVA Rider	
		Orillia	Peterborough
RESIDENTIAL SERVICE CLASSIFICATION	\$	(1.18)	(0.67)
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$/kWh	(0.0010)	(0.0006)
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$/kW	(0.2165)	(0.0297)
LARGE USE SERVICE CLASSIFICATION	\$/kW		(0.0066)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kWh	(0.0006)	(0.0008)
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kW	-	(0.5421)
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	(0.3141)	(0.4134)
STANDBY POWER SERVICE CLASSIFICATION	\$/kW	-	

2

3 **4.4 REQUEST TO DISPOSE THE LOST REVENUE ADJUSTMENT MECHANISM**
 4 **VARIANCE ACCOUNT (LRAMVA)**

5 HONI is seeking disposition of LRAMVA amounts for each of Orillia and Peterborough in
 6 the current Application. HONI has determined the LRAMVA balances for Orillia and
 7 Peterborough in accordance with the OEB's Chapter 3 Filing Requirement, 2012
 8 Conservation and Demand Management (CDM) Guidelines, 2015 CDM Guidelines and
 9 2016 Updated LRAMVA Policy.

10

11 The OEB established a LRAMVA to capture the differences between the results of
 12 actual, verified impacts of authorized Conservation and Demand Management ("CDM")
 13 activities undertaken by electricity distributors under the Legacy CDM Framework (2011
 14 to 2014) and the Conservation First Framework (CFF) (2015 to 2020) net of the level of
 15 CDM program activities included in the distributor's load forecast (i.e. the level
 16 embedded into rates). Lost revenues are recorded annually.

17

18 HONI requests that this account be continued for both Orillia and Peterborough to
 19 dispose of all historical CFF amounts on a prospective basis, as Orillia is in a deferred

1 rebasing period until September 1, 2030 and Peterborough is in a deferred rebasing
2 period until August 1, 2030.

3
4 As per the Filing Requirements, distributors should use Version 7 of the LRAMVA
5 Workform when making LRAMVA requests for all remaining amounts related to
6 Conservation First Framework (CFF) activity. The Chapter 3 Filing Requirement notes
7 that distributors should dispose of all CFF-related LRAMVA balances as part of their
8 respective 2023 rate applications.

9
10 In accordance with the OEB's guidance noted under Table 1-C of the LRAMVA
11 Workform, the OEB has instructed distributor to apply for the approval of 2023 to 2027
12 LRAM-eligible amounts per Table 1-C in their application for 2023 rates. These LRAMVA
13 savings to be claimed on a prospective basis consist of the persisting savings from prior
14 year CDM activities, with no new savings from 2023-2027. The LRAM-eligible amounts
15 for 2023 to 2027 are not added to the LRAMVA and do not accrue interest. Further, in
16 the guidance under "Prospective Disposition of Persisting CDM Savings" in Tab 5 of the
17 LRAMVA Workform, distributors should propose rate riders to recover each annual
18 LRAM-eligible amount (annual amounts from 2023 to 2027) in the corresponding rate
19 year, beginning with the application for 2023 rates, and continuing each rate year until all
20 amounts shown in Table 1-C have been recovered. Accordingly, in this Application,
21 HONI is applying for approval of all 2023 to 2027 LRAM-eligible amounts included in
22 Table 1-C of the LRAMVA Workforms for Orillia and Peterborough. HONI's proposed
23 rate riders to recover 2023 LRAM-eligible amount in 2023 rates, and request to claim
24 prospective savings up to 2029 (as Orillia and Peterborough are in a ten-year deferred
25 rebasing period) are detailed in the sections below.

26
27 The LRAMVA Workforms and IESO CDM Excel Reports filed as part of this Application
28 do not contain personal and commercially sensitive information.

29
30 **(viii) Disposition of LRAMVA**

31 HONI is seeking to recover a total LRAMVA balance of \$1,547,901 based on
32 incremental CDM savings achieved in the service territories of Orillia and Peterborough

1 up to and including 2017, and the persistence of historical savings into 2022, inclusive of
2 projected carrying charges to 2022. HONI is not seeking recovery of any incremental
3 savings in 2018 to the end of the CFF, as any incremental program savings in each of
4 the service territories would be immaterial.

5
6 HONI has filed the LRAMVA Workforms for Orillia and Peterborough at Appendices E-5
7 and F-5 to this Application. For Orillia, the allocation of CDM savings by rate class were
8 independently reviewed and validated by IndEco at the time the LRAMVA balances were
9 prepared prior the integration of Orillia and Peterborough in 2020. For Peterborough, the
10 allocation of savings to non-residential rate classes were based on the load shares of its
11 customer base.

12
13 Orillia

14 In the current Application, HONI is seeking to recover \$596,407 (inclusive of interest to
15 2022) in lost revenues from conservation program savings realized for Orillia. The
16 LRAMVA balance is comprised of the following components:

- 17 (i) incremental savings in each year from 2016 to 2017;
18 (ii) persisting savings from 2011 to 2017 programs in 2016 to 2022 rate years;
19 and
20 (iii) carrying charges to December 31, 2022.

21
22 Additionally, as noted above, the OEB is allowing distributors to claim persisting savings
23 up from 2023 to 2027, and has requested distributors to seek approval of all confirmed
24 savings from past CFF period into 2023 to 2027 (on a prospective basis) in this
25 application for 2023 rates. Since Orillia is on a 10-year deferred rebasing period, HONI
26 believes that it remains appropriate to seek approval for lost revenues from 2023 to
27 2029, amounting to \$204,140 as set out in Table 1-C of the LRAMVA Workform.

1 **Table 9 - Table 1-C of the LRAMVA Workform – Orillia (2023-2029)**

Description	Residential	GS<50 kW	GS>50 kW	Total
2023 TOTAL LRAM-Eligible	\$0.00	\$24,754.20	\$29,071.78	\$53,825.98
2024 TOTAL LRAM-Eligible	\$0.00	\$19,621.92	\$22,281.56	\$41,903.48
2025 TOTAL LRAM-Eligible	\$0.00	\$12,116.01	\$19,140.87	\$31,256.88
2026 TOTAL LRAM-Eligible	\$0.00	\$8,731.75	\$18,306.70	\$27,038.45
2027 TOTAL LRAM-Eligible	\$0.00	\$6,042.80	\$15,385.87	\$21,428.67
2028 TOTAL LRAM-Eligible	\$0.00	\$4,229.41	\$12,898.79	\$17,128.19
2029 TOTAL LRAM-Eligible	\$0.00	\$3,299.48	\$8,259.16	\$11,558.65
Total LRAM-Eligible Amount (in 2022 \$)	\$0.00	\$78,796	\$125,345	\$204,140

2
 3 Since there were no load reductions due to conservation included in the approved load
 4 forecast since Orillia rebased in 2010, the full value of lost revenues from 2016 to 2022
 5 have been included in the LRAMVA claim. The persistence of historical year CFF
 6 savings into the 2023 to 2029 period are accordingly included for prospective recovery.
 7 The derivation of the rate riders to clear of 2023 annual amounts that escalate by the
 8 OEB approved I-X factor in this application are shown in Table 14. Once the final I-X
 9 factor is approved by the OEB, HONI will finalize these rate riders before the close of
 10 this proceeding.

11
 12 The Orillia LRAMVA balance is deemed to be material, as it is above the materiality
 13 threshold established for the former OPDC. The materiality threshold is \$35,575, which
 14 is 0.5% of Orillia’s 2010 distribution revenue requirement of \$7,114,900.

15
 16 In accordance with the Chapter 3 Filing Requirements, HONI is providing the following
 17 information for Orillia.

- 18 • The LRAMVA balance is based on verified savings results that are supported by
 19 Orillia’s 2011-2015 Persistence Savings Report issued by the IESO. Excel
 20 versions of these CDM reports are filed at Appendix E-5-1 of this Application.

- 1 • The most recent input assumptions available at the time of program evaluation
2 were used to inform the calculation of the LRAMVA balances.
- 3 • The rate class allocations for actual CDM savings were determined by customer
4 class and program based on project information available at that time.
- 5 • All projects were included in Orillia's Final CDM Annual Report.

6
7 Table 10 shows Orillia's LRAMVA balance broken down by rate class:

8
9 **Table 10 - Orillia LRAMVA Balance (2016-2022)**

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$123,682	\$9,888	\$133,570
GS<50 kW	kWh	\$226,279	\$10,381	\$236,660
General Service 50 - 999 kW	kW	\$216,924	\$9,254	\$226,177
Total		\$566,885	\$29,522	\$596,407

10
11 Peterborough

12 In the current Application, HONI is seeking to recover \$951,494 (inclusive of interest to
13 2022) in lost revenues from conservation program savings realized for Peterborough.

14 The LRAMVA balance is comprised of the following components:

- 15 (i) incremental savings in each year from 2012 to 2017;
- 16 (ii) persisting savings from 2011 to 2017 programs in 2018 to 2022 rate years;
- 17 and
- 18 (iii) carrying charges to December 31, 2022.

19
20 As Peterborough is on a 10-year deferred rebasing period, HONI believes that it remains
21 appropriate to seek approval for lost revenues from 2023 to 2029, amounting to
22 \$153,404 as set out in Table 1-C of the LRAMVA Workform.

1 **Table 11 - Table 1-C of the LRAMVA Workform – Peterborough (2023-2029)**

Description	Residential	GS<50 kW	GS>50 kW	Large User	Total
2023 TOTAL LRAM-Eligible	\$0.00	\$26,992.94	\$41,338.34	(\$328.15)	\$68,003.13
2024 TOTAL LRAM-Eligible	\$0.00	\$21,404.25	\$32,247.90	(\$439.34)	\$53,212.80
2025 TOTAL LRAM-Eligible	\$0.00	\$16,729.45	\$22,639.73	(\$556.87)	\$38,812.31
2026 TOTAL LRAM-Eligible	\$0.00	\$13,715.55	\$16,490.17	(\$632.09)	\$29,573.63
2027 TOTAL LRAM-Eligible	\$0.00	\$5,276.61	\$1,587.76	(\$814.37)	\$6,050.00
2028 TOTAL LRAM-Eligible	\$0.00	(\$1,485.42)	(\$8,910.64)	(\$942.78)	(\$11,338.84)
2029 TOTAL LRAM-Eligible	\$0.00	(\$8,284.68)	(\$21,527.15)	(\$1,097.67)	(\$30,909.49)
Total LRAM-Eligible Amount (in 2022 \$)	\$0	\$74,349	\$83,866	-\$4,811	\$153,404

2
 3 Actual savings in 2012 to 2022, including the persistence of historical savings, are
 4 compared against the LRAMVA threshold of 11,967,098 kWh established in
 5 Peterborough’s 2013 rebasing application to calculate the variances included in the
 6 LRAMVA balance. The persistence of historical year CFF savings into the 2023 to 2029
 7 period are accordingly included for prospective recovery. The derivation of the rate riders
 8 to clear of 2023 annual amounts that escalate by the OEB approved I-X factor in this
 9 application are shown in Table 12. Once the final I-X factor is approved by the OEB,
 10 HONI will finalize these rate riders before the close of this proceeding.

11
 12 The Peterborough service area LRAMVA balance is deemed to be material, as it is
 13 above the materiality threshold established for the former PDI. The materiality threshold
 14 is \$70,333, which is 0.5% of Peterborough’s 2013 distribution revenue requirement of
 15 \$14,066,523.

16
 17 In accordance with the Chapter 3 Filing Requirements, HONI is providing the following
 18 information for Peterborough.

- 1 • The LRAMVA balance is based on verified savings results that are supported by
- 2 Peterborough’s 2011-2015 Persistence Savings Report issued by the IESO.
- 3 Excel versions of these CDM reports are filed at Appendix F-5-1 of this
- 4 Application.
- 5 • The most recent input assumptions available at the time of program evaluation
- 6 were used to inform the calculation of the LRAMVA balances.
- 7 • The rate class allocations for actual CDM savings were determined by customer
- 8 class and program based on project information available at that time.
- 9 • All projects were included in Peterborough’s Final CDM Annual Report.

10
11 Table 12 shows Peterborough’s LRAMVA balance broken down by rate class:

12
13 **Table 12 - Peterborough LRAMVA Balance (2012-2022)**

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$182,629	\$13,945	\$196,575
GS<50 kW	kWh	\$283,742	\$15,845	\$299,587
GS >50 kW	kW	\$433,971	\$24,535	\$458,506
Large User	kW	-\$2,943	-\$231	-\$3,174
Total		\$897,399	\$54,095	\$951,494

14 **Derivation of Rate Riders for Disposition of LRAMVA Balances**

15 HONI is proposing to dispose of the LRAMVA balances over a 1-year period, beginning

16 on January 1, 2023. The rate riders for disposition of LRAMVA balances are calculated

17 in Tabs 4-7 of the IRM models (provided in Appendices E-1 and F-1) and are

18 summarized in Table 13 below.

1 **Table 13 - Rate Riders for Disposition of LRAMVA (Historical Balances)**

Rate Class	Billing Unit	LRAMVA – as of Dec. 31, 2022	
		Orillia	Peterborough
Residential	\$/kWh	0.0012	0.0006
GS <50 kW	\$/kWh	0.0054	0.0029
GS 50-4,999 kW	\$/kW	0.6024	0.6021
Large User	\$/kW		-0.0583

2 The rate riders for disposition of the 2023 LRAMVA prospective balances are calculated
 3 in Table 14 below, using balances provided in Table 9 and Table 11 above, and charge
 4 determinants from the IRM models, Tab 7 (Appendix E-1 and F-1).

5

6 **Table 14 - Rate Riders for Disposition of LRAMVA (2023 Prospective Balances)**

Orillia				
Rate Class	LRAM-Eligible (2023) (A)	Charge Determinant (B)	Billing Unit	2023 LRAMVA (A/B)
GS <50 kW	\$24,754	43,909,596 kWh	\$/kWh	0.0006
GS 50-4,999 kW	\$29,072	375,462 kW	\$/kW	0.0774
Peterborough				
Rate Class	LRAM-Eligible (2023) (A)	Charge Determinant (B)	Billing Unit	2023 LRAMVA (A/B)
GS <50 kW	\$26,993	103,728,616 kWh	\$/kWh	0.0003
GS 50-4,999 kW	\$41,338	761,528 kW	\$/kW	0.0543
Large User	(\$328)	54,470 kW	\$/kW	-0.0060

1 **4.5 UPDATES INCLUDED IN THE IRM MODELS**

2 The Applicant seeks approval for the proposed distribution and Retail Transmission
3 Service Rates (RTSR) to be effective January 1, 2023 for customers in Orillia and
4 Peterborough.

5 The Applicant followed Chapter 3 of the Filing Requirements to prepare this Application.
6 The Applicant used the 2023 IRM Rate Generator issued by the Board on June 16, 2022
7 (IRM model) in this application and confirms that the data that has been populated is
8 accurate with the most recent tariff of rates and charges and 2021 RRR Data.²⁷
9 Specifically, the following components of the IRM model were populated and utilized:

- 10 • Updating RTSR;
- 11 • Review and Disposition of Group 1 DVA balances and LRAMVA with associated
12 rate riders effective from January 1 to December 31, 2023;
- 13 • Additional rates (Tab 18) relating to the disposition of Group 2 DVA and the
14 LRAM-Eligible Amounts for Prospective Disposition in 2023, and associated rate
15 riders for disposition of 2023 amounts effective from January 1 to December 31,
16 2023;
- 17 • Calculating bill impacts; and
- 18 • Producing the proposed tariff schedules.

19
20 While preparing the Application, HONI requested the following modifications to Orillia
21 and Peterborough's IRM models (Appendices E-1 and F-1). The OEB accordingly
22 modified the IRM models with the requested modifications.

- 23 • In Tab 6.1a and 6.2a, the total consumption used to allocate the portion of the
24 GA RSVA and WMS Sub-account CBR Class B balances to Class A/B transition
25 customers and Current Class B Customers through rate riders is updated to
26 exclude 2021 consumption. Also, the subsequent allocations of these balances
27 to the rate classes with current Class B customers in Tab 6.1 and Tab 6.2 are
28 updated from the pre-populated percentages to percentages based on 2020
29 consumption (Section 4.2 iv).

²⁷ HONI's IRM Models were modified to set all Price Cap Index parameters to zero on Tab 16 of the model. IRM Models have been filed in live Excel format.

- 1 • In Tab 10 and 12, the pre-populated billing quantities and charge determinants
2 that are used to determine the proposed RTSR are updated from 2021 to 2020
3 consumption and demand (Section 4.6).
- 4 • In Tab 16, the pre-populated price escalator is updated to 0%, as annual
5 adjustments do not currently apply to Orillia and Peterborough per the MAADs
6 decision (Section 4.1).

8 **4.6 RETAIL TRANSMISSION SERVICE RATES**

9 The proposed 2023 RTSR in this Application are determined using the OEB's 2023 IRM
10 Model (Tabs 10-15), which reflects the current UTRs (effective April 1, 2022) and HONI's
11 RTSR for its Sub-Transmission (ST) class (approved for January 1, 2022), as well as the
12 approved loss factors. It is HONI's expectation that the UTRs and HONI ST rates in the
13 2023 IRM Models will be updated by OEB Staff should the OEB approve 2023 UTRs
14 and 2023 HONI ST-RTSR prior to issuing the final rate order in this Application. HONI
15 confirms the accuracy of the billing determinants included in this tab as those found in
16 OPDC and PDI's 2020 RRR filing.

17
18 Following Peterborough and Orillia's integration with HONI on June 1, 2021, HONI's
19 transmission charges have been settled on an overall basis, and consequently separate
20 transmission demand details by rate zone are no longer available. In this Application,
21 HONI uses the same OEB approved methodology as in previous IRM applications, filed
22 during a deferred rebasing period for integrated utilities,²⁸ to derive the proposed 2023
23 RTSR. The approved methodology to establish transmission charges applies the 2020
24 IESO billing information and billing quantities to the currently effective UTR and, HONI
25 ST rates and losses, until all customers are fully transitioned to HONI's rate structure.
26 The OEB's 2023 IRM model allocates the resulting forecast transmission charges to the
27 rate classes in proportion to the billed RTSR amount, which is based on current
28 transmission rates and 2020 charge determinants.²⁹

²⁸ Most recently described and approved in HONI's IRM application for Norfolk, Haldimand and Woodstock's 2021 distribution rates (EB-2020-0031)

²⁹ 2020 RRR data are used as RTSR charge determinants as they are consistent with the 2020 IESO billing information used in the RTSR calculations

1 Orillia

2 Orillia's current RTSR are based on HONI's 2021 ST-RTSR³⁰ and their 2020 wholesale
3 transmission billing quantities. HONI's ST-RTSR have increased by 25% (Network) and
4 5% (Connection) between 2021 and 2022, which is consistent with the Ontario UTR
5 increases between 2020 and the end of 2021 and results in proposed increases to
6 Orillia's 2023 RTSR.

7
8 Orillia did not have any customers in its Sentinel Light rate class in 2020 and 2021. As a
9 result, 2023 RTSR were not produced for this rate class. HONI considers this
10 appropriate, as new customers will not be added to this rate class.³¹ This rate class will
11 remain on the tariff schedule during the deferred rebasing period.

12
13 Peterborough

14 Peterborough's current RTSR are based on the 2021 UTRs, HONI's 2021 ST-RTSR and
15 their 2020 wholesale transmission billing quantities. Since then, the Network and
16 combined Connection UTRs have increased by 11% and 7%, respectively. HONI's ST-
17 RTSR have also increased by 25% (Network) and 5% (Connection). These increases
18 have resulted in proposed increases for 2023 RTSR.

19
20 The current (2022) and proposed 2023 RTSR for Orillia and Peterborough are
21 summarized in Table 15 below. For detailed calculations of the RTSR, refer to Tabs 10
22 to 15 of the corresponding 2023 IRM Models for each service area, in Appendices E-1
23 and F-1.

³⁰ EB-2020-0030, Decision and Rate Order, February 18, 2021, p. 14.

³¹ Sentinel light service applies only to existing customers already in the rental program and to existing sentinel lights only, per Hydro One's Conditions of Service, Section 3.7, p. 90.

1 **Table 15 - Current (2022) and Proposed (2022) RTSR for Orillia and Peterborough**

OPDC					
Rate Class	Billing Unit	Current (2022)		Proposed (2023)	
		RTSR- Network	RTSR- Connection	RTSR- Network	RTSR- Connection
Residential	\$/month	\$0.0070	\$0.0056	\$0.0087	\$0.0059
GS<50 kW	\$/kWh	\$0.0058	\$0.0053	\$0.0072	\$0.0056
GS 50-4,999 kW	\$/kW	\$2.5769	\$2.0987	\$3.2073	\$2.1977
USL	\$/kWh	\$0.0058	\$0.0053	\$0.0072	\$0.0056
Sentinel Light*	\$/kW	\$1.9079	\$1.5977	\$0.0000	\$0.0000
Street Light	\$/kW	\$1.8981	\$1.5649	\$2.3625	\$1.6387
* Orillia did not have any customers in its Sentinel Light rate class in 2021. As a result, 2023 transmission charges were not allocated to this rate class, and 2023 RTSRs were not produced.					
Peterborough					
Rate Class	Billing Unit	Current (2022)		Proposed (2023)	
		RTSR- Network	RTSR- Connection	RTSR- Network	RTSR- Connection
Residential	\$/month	\$0.0082	\$0.0061	\$0.0095	\$0.0066
GS<50 kW	\$/kWh	\$0.0076	\$0.0056	\$0.0088	\$0.0061
GS 50-4,999 kW	\$/kW	\$3.0539	\$2.1480	\$3.5472	\$2.3375
Large Use	\$/kW	\$3.5980	\$2.6316	\$4.1792	\$2.8637
USL	\$/kWh	\$0.0076	\$0.0056	\$0.0088	\$0.0061
Sentinel Light	\$/kW	\$2.3189	\$1.7058	\$2.6935	\$1.8563
Street Light	\$/kW	\$2.3018	\$1.6659	\$2.6736	\$1.8128

2

3 **4.7 BILL IMPACTS**

4 HONI has calculated the total bill impacts for all rate classes holding the commodity
 5 charges and regulatory charges constant for 2023 as per the OEB's Filing
 6 Requirements. As outlined in Section 3.1.3 of the Filing Requirements, the typical
 7 monthly consumption levels for residential customers is 750 kWh. Billing quantities used
 8 for other rate classes are the same as those used most recently in Orillia and
 9 Peterborough's 2022 rate application (EB-2021-0050), which were maintained from
 10 OPDC (EB-2019-0061) and PDI (EB-2018-0067) respective last rate applications before
 11 integration. The detailed bill impacts for Orillia and Peterborough are provided in Tab 20
 12 of their 2023 IRM models, provided in Appendix E-1 and Appendix F-1, respectively.

1 Table 16 and Table 17 summarize the 2023 total bill impacts for all customer classes for
2 Orillia and Peterborough. As shown in the tables below, customers will see bill impacts
3 resulting from updating of the RTSR (Section 4.4), and the disposition of Group 1 and 2
4 Deferral/ Variance Account balances, the disposition of historical and prospective
5 LRAMVA balances as of 2023 (Section 4.2 and 4.3).

6
7 The proposed rate riders and increase in RTSR result in increased bill impacts for Orillia
8 and Peterborough customers in 2023. In Table 16 and Table 17, Sub Total A provides
9 the impact from the proposed Group 2 and both LRAMVA rate riders for a typical
10 residential customer and for customers in other rate classes, based on the specified
11 billing quantities. Similarly, Sub Total B provides the Sub Total A impact, with the
12 additional impact from the proposed Group 1 rate riders, which includes the CBR Class
13 B and Global Adjustment rate riders where applicable³². Lastly, Sub Total C provides the
14 cumulative impact from the Sub Total B, with the added increase from the proposed
15 RTSR.

³² The CBR Class B Rate Rider is included in all reported bill impacts, and the proposed GA rate rider is included in the GS 50 to 4,999kW, Large User (Peterborough), Street Light and non-RPP (Retailer) bill impacts

1

Table 16 - Orillia Total Bill Impacts for 2023

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Consumption (kWh)	Demand kW (if applicable)	Sub-Total						Total	
				A (DX-Excluding Pass Through)		B (DX-Including Pass Through)		C (Total Delivery)		Total Bill	
				\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION	kWh	750		\$ (0.28)	-1.2%	\$ 3.77	13.6%	\$ 5.35	14.2%	\$ 5.14	4.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,000		\$ 10.00	17.2%	\$ 21.20	29.7%	\$ 24.79	26.1%	\$ 23.80	8.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	80,000	200	\$ 92.66	11.9%	\$ 628.52	76.0%	\$ 776.88	44.1%	\$ 877.87	7.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	100		\$ (0.06)	-0.6%	\$ 0.50	4.4%	\$ 0.68	5.4%	\$ 0.65	2.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	200,000	590	\$ (185.32)	-1.0%	\$ 1,407.76	7.2%	\$ 1,730.72	8.0%	\$ 1,955.72	4.0%
STANDBY POWER SERVICE CLASSIFICATION	kW			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
RESIDENTIAL SERVICE CLASSIFICATION Non- RPP (Retailer)	kWh	750		\$ (0.28)	-1.2%	\$ 5.42	19.8%	\$ 7.00	18.7%	\$ 7.91	6.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION Non- RPP (Retailer)	kWh	2,000		\$ 10.00	17.2%	\$ 24.00	34.0%	\$ 27.59	29.3%	\$ 31.18	9.3%

Table 17 - Peterborough Total Bill Impacts for 2023

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Consumption (kWh)	Demand kW (if applicable)	Sub-Total						Total	
				A (DX-Excluding Pass Through)		B (DX-Including Pass Through)		C (Total Delivery)		Total Bill	
				\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION	kWh	750		\$ (0.22)	-1.0%	\$ (0.82)	-2.9%	\$ 0.60	1.5%	\$ 0.58	0.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,000		\$ 5.20	10.7%	\$ 5.00	8.0%	\$ 8.59	9.5%	\$ 8.24	2.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	182,500	250	\$ 156.68	18.8%	\$ 1,809.50	197.4%	\$ 1,980.20	89.3%	\$ 2,237.63	9.2%
LARGE USE SERVICE CLASSIFICATION	kW	3,650,000	5,000	\$ (354.50)	-3.5%	\$ (2,023.50)	-16.7%	\$ 2,043.00	4.7%	\$ 2,308.59	0.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	35,000		\$ (28.00)	-2.8%	\$ (28.00)	-2.7%	\$ 34.76	2.3%	\$ 39.28	0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	730	1	\$ (0.54)	0.0%	\$ 12.83	0.8%	\$ 13.35	0.9%	\$ 15.09	0.8%
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,095,000	1,500	\$ (620.10)	-3.1%	\$ 7,863.30	38.2%	\$ 8,641.35	32.6%	\$ 9,764.73	6.1%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	313		\$ (0.48)	-2.2%	\$ (0.73)	-2.9%	\$ (0.14)	-0.5%	\$ (0.13)	-0.2%
RESIDENTIAL SERVICE CLASSIFICATION – Non RPP (Retailer)	kWh	750		\$ (0.22)	-1.0%	\$ 9.61	34.9%	\$ 11.03	28.4%	\$ 12.46	9.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION Non-RPP (Retailer)	kWh	2,000		\$ 5.20	10.7%	\$ 25.00	40.7%	\$ 28.59	32.0%	\$ 32.30	9.8%

1 **4.8 RATE SCHEDULES**

2 The proposed rate schedules for 2023 are produced in Tab 19 in Orillia and
3 Peterborough's IRM models.³³ The 2023 tariff of rate schedules are provided as follows:

- 4 • **Appendix H** – Proposed Tariff of Rates and Charges – Orillia
- 5 • **Appendix I** – Proposed Tariff of Rates and Charges – Peterborough

6
7 As mentioned in Section 4.1, the OEB directed HONI to include its Specific Service
8 Charges (SSCs) on Orillia and Peterborough's Tariff of Rates Schedules. The 2022
9 SSCs on Orillia and Peterborough's Tariff of Rates Schedules remains valid in 2023, as
10 HONI has proposed to maintain the 2022 SSCs in the 2023-2027 rate application period
11 (EB-2021-0110).

12
13 HONI is requesting approval for these rate schedules to be effective January 1, 2023.

³³ HONI applied rounding to two decimal places for the Specific Charge for LDCs Access to the Power Poles (\$/pole/year) in the 2023 schedules that were produced for Orillia and Peterborough. HONI also updated the Notice of switch letter charge in the 2023 schedule produced for Peterborough to the corresponding 2023 rate provided in Tab 17 in the IRM model.

1 **4.9 APPENDICES**

2 The following appendices are provided in support of this Application.

3

4

Table 18 - List of Appendices

Appendix	Title
A	IRM Checklist (Excel)
B	Current Tariff of Rates and Charges for Orillia (PDF)
C	Current Tariff of Rates and Charges for Peterborough (PDF)
D	Review of Peterborough Distribution Inc. Accounts 1588 and 1589 (PDF)
E	<i>Orillia 2023 IRM Model (Excel only) and Related Excel Attachments</i>
E-1	2023 IRM Model – Orillia
E-2	Continuity Schedules for Group 1 and Group 2 DVA, including balances up to December 31, 2021 – Orillia
E-3	Allocation of GA RSVA and WMS Sub-account CBR Class B Balances to Current Class B Customers – Orillia
E-4	2023 Rate Rider Calculation for Group 2 DVA – Orillia
E-5	LRAMVA Workform – Orillia
E-5-1	2011-2015 Persisting Savings Report from IESO – Orillia
E-5-2	2017 Final Verified Results Report from IESO – Orillia
F	<i>Peterborough 2023 IRM Model (Excel only) and Related Excel Attachments</i>
F-1	2022 IRM Model – Peterborough
F-2	Continuity Schedules for Group 1 and Group 2 DVA, including balances up to December 31, 2021 – Peterborough
F-3	Allocation of GA RSVA and WMS Sub-account CBR Class B Balances to Current Class B Customers - Peterborough
F-4	2023 Rate Rider Calculation for Group 2 DVA – Peterborough
F-5	LRAMVA Workform – Peterborough
F-5-1	2011-2015 Persisting Savings Report from IESO – Peterborough
F-5-2	2017 Final Verified Results Report from IESO – Peterborough
G	Allocation of 2021 Group 1 RSVA Balances (Excel)
H	GA Analysis Workform (Excel)
I	Proposed Tariff of Rates and Charges – Orillia (Excel)
J	Proposed Tariff of Rates and Charges – Peterborough (Excel)

IRM CHECKLIST

1

2

3 This exhibit has been filed separately in MS Excel format.

Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
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-2021-0050

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.93
Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023	\$	(7.78)
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.56
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025	\$	(0.28)
Low Voltage Service Rate	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

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

Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

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-2021-0050

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly maximum 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	37.42
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	7.48
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025	\$	(0.37)
Distribution Volumetric Rate	\$/kWh	0.0165
Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025	\$/kWh	(0.0002)
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023	\$/kWh	(0.0095)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
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

Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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approved schedules of Rates, Charges and Loss Factors**

EB-2021-0050

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential 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, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O.Reg.429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, 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.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	340.60
Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025	\$	(3.41)
Distribution Volumetric Rate	\$/kW	3.5825
Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025	\$/kW	(0.0358)
Low Voltage Service Rate	\$/kW	0.2230
Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023	\$/kW	(1.3230)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5769
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0987

Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
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-2021-0050

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

Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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EB-2021-0050

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.59
Distribution Volumetric Rate	\$/kWh	0.0095
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023	\$/kWh	(0.0088)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
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

Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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approved schedules of Rates, Charges and Loss Factors

EB-2021-0050

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are unmetered lighting load supplied to a sentinel light. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.88
Distribution Volumetric Rate	\$/kW	10.1477
Low Voltage Service Rate	\$/kW	0.1698
Retail Transmission Rate - Network Service Rate	\$/kW	1.9079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5977

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

Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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approved schedules of Rates, Charges and Loss Factors**

EB-2021-0050

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 Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.56
Distribution Volumetric Rate	\$/kW	15.1656
Low Voltage Service Rate	\$/kW	0.1663
Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023	\$/kW	(11.4147)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8981
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5649

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

Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
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-2021-0050

STANDBY POWER SERVICE CLASSIFICATION

This classification applies to an account with load displacement facilities that contracts with the distributor to provide emergency standby power when its load displacement facilities are not in operation. The level of billing demand will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation such as nameplate rating of the load displacement facility. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component - APPROVED ON AN INTERIM BASIS

Distribution Volumetric Rate - \$/kW of contracted amount	\$/kW	1.0713
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Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
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EB-2021-0050

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

Easement letter - letter request	\$	92.51
Easement letter - web request	\$	25.00
Returned cheque charge	\$	7.00
Account set up charge/change of occupancy charge (plus credit agency costs, if applicable)	\$	38.00
Special meter reads (retailer requested off-cycle read)	\$	90.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Collection - reconnect at meter - during regular hours	\$	65.00
Collection - reconnect at meter - after regular hours	\$	185.00
Collection - reconnect at pole - during regular hours	\$	185.00
Collection - reconnect at pole - after regular hours	\$	415.00

Other

Service call - customer owned equipment - during regular hours	\$	210.00*
Service call - customer owned equipment - after regular hours	\$	775.00*
Temporary service install & remove - overhead - no transformer	\$	Actual Costs
Temporary service install & remove - underground - no transformer	\$	Actual Costs
Temporary service install & remove - overhead - with transformer	\$	Actual Costs
Specific charge for access to power poles - telecom	\$	34.76
Reconnect completed after regular hours (customer/contract driven) - at meter	\$	245.00
Reconnect completed after regular hours (customer/contract driven) - at pole	\$	475.00
Additional service layout fee - basic/complex (more than one hour)	\$	595.20
Pipeline crossings	\$	2,499.29
Water crossings	\$	3,717.21
Railway crossings	\$	4,965.66 plus Railway Feedthrough costs

Hydro One Networks Inc.
Former Orillia Power Distribution Corporation Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
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	EB-2021-0050
Overhead line staking per meter	\$ 4.42
Underground line staking per meter	\$ 3.18
Subcable line staking per meter	\$ 2.78
Central metering - new service <45 kw	\$ 100.00
Conversion to central metering <45 kw	\$ 1,612.75
Conversion to central metering >=45 kw	\$ 1,512.75
Connection impact assessments - net metering	\$ 3,329.86
Connection impact assessments - embedded LDC generators	\$ 2,996.97
Connection impact assessments - small projects <= 500 kw	\$ 3,405.38
Connection impact assessments - small projects <= 500 kw, simplified	\$ 2,054.41
Connection impact assessments - greater than capacity allocation exempt projects - capacity allocation required projects	\$ 9,011.83
Connection impact assessments - greater than capacity allocation exempt projects - TS review for LDC capacity allocation required projects	\$ 5,969.89
Specific charge for access to power poles - LDC	\$ see below
Specific charge for access to power poles - generators	\$ see below
Specific charge for access to power poles - municipal streetlights	\$ 2.04
Sentinel light rental charge	\$ 10.00
Sentinel light pole rental charge	\$ 7.00
*Base Charge only. Additional work on equipment will be based on actual costs	
Specific Charge for LDCs Access to the Power Poles (\$/pole/year)	
LDC rate for 10' of power space	\$ 90.60
LDC rate for 15' of power space	\$ 108.72
LDC rate for 20' of power space	\$ 120.80
LDC rate for 25' of power space	\$ 129.43
LDC rate for 30' of power space	\$ 135.90
LDC rate for 35' of power space	\$ 140.93
LDC rate for 40' of power space	\$ 144.96
LDC rate for 45' of power space	\$ 148.25
LDC rate for 50' of power space	\$ 151.00
LDC rate for 55' of power space	\$ 153.32
LDC rate for 60' of power space	\$ 155.31
Specific Charge for Generator Access to the Power Poles (\$/pole/year)	
Generator rate for 10' of power space	\$ 90.60
Generator rate for 15' of power space	\$ 108.72
Generator rate for 20' of power space	\$ 120.80
Generator rate for 25' of power space	\$ 129.43
Generator rate for 30' of power space	\$ 135.90
Generator rate for 35' of power space	\$ 140.93
Generator rate for 40' of power space	\$ 144.96
Generator rate for 45' of power space	\$ 148.25
Generator rate for 50' of power space	\$ 151.00
Generator rate for 55' of power space	\$ 153.32
Generator rate for 60' of power space	\$ 155.31

Hydro One Networks Inc.

Former Orillia Power Distribution Corporation Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

**This schedule supersedes and replaces all previously
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EB-2021-0050

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	107.68
Monthly fixed charge, per retailer	\$	43.08
Monthly variable charge, per customer, per retailer	\$/cust.	1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.54
Processing fee, per request, applied to the requesting party	\$	1.07
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)	\$	4.31
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.15

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	1.0561
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0455

Hydro One Networks Inc.
Former Peterborough Distribution Inc. Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
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EB-2021-0050

RESIDENTIAL SERVICE CLASSIFICATION

Residential class customers are defined as single-family dwelling units for domestic or household purposes. Semi-detached and row town-housing will be considered residential class if each individual unit is located on its own registered freehold lot fronting on the public road allowance. Each unit must have its own individual service connection from the road allowance and each main service disconnect is assessable from the unit which it supplies. All other developments are considered to be in the General Service class. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.62
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$	(0.23)
Low Voltage Service Rate	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0082
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. General Service class customers are defined as all buildings not classified as residential. A customer must remain in its customer class for a minimum of twelve (12) months before being reassigned to another class. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.36
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$	(0.31)
Distribution Volumetric Rate	\$/kWh	0.0089
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$/kWh	(0.0001)
Low Voltage Service Rate	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to all buildings not classified as residential and having a service connection capable of load delivery equal to or above 50 kW or having an average monthly peak demand equal to or greater than 50 kW over a twelve month period, but less than 5,000 kW. A customer must remain in its customer class for a minimum of twelve (12) months before being reassigned to another class. Customers who require service connections above 1,000 kVA must supply and own the primary conductors, switchgear and their own transformation above the maximum supplied by 1937680 Ontario Inc. (see Section 3.3 of Conditions of Service). The maximum allowable service connection on the 27.6 kV system is 5,000 kVA. Customers have the option of ownership of transformation at all sizes and are required to own the transformation above the maximum levels supplied by 1937680 Ontario Inc. If a customer decides or is required to own their transformation, the transformer specifications and its loss evaluation require approval from 1937680 Ontario Inc. The customer is required to compensate 1937680 Ontario Inc. for transformer losses that exceed the maximum acceptable losses. The customer will receive a transformer allowance as specified in the current rate schedule for privately owned transformation.

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.

If included in the following listing of monthly rates and charges, 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.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	160.31
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$	(1.60)
Distribution Volumetric Rate	\$/kW	2.7323
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$/kW	(0.0273)
Low Voltage Service Rate	\$/kW	0.3277
Retail Transmission Rate - Network Service Rate	\$/kW	3.0539
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1480

Hydro One Networks Inc.
Former Peterborough Distribution Inc. Service Area
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

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6,440.97
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$	(64.41)
Distribution Volumetric Rate	\$/kW	0.7524
Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025	\$/kW	(0.0075)
Low Voltage Service Rate	\$/kW	0.4014
Retail Transmission Rate - Network Service Rate	\$/kW	3.5980
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6316

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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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 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 the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.13
Distribution Volumetric Rate	\$/kWh	0.0281
Low Voltage Service Rate	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification covers sentinel lights used for security or other commercial activities. All attempts must be made to connect these loads to a metered service where possible. The customer is required to provide details of the connected load and usage pattern prior to connecting to the distribution system. The customer owns all the equipment and facilities from the load side of the connection to the distribution system. The connection shall be made to the distribution system as approved by 1937680 Ontario Inc. has operational control of the connection to the distribution system. The customer is responsible for any requirements under the Ontario Electrical Safety Code and is required to have all equipment inspected and approved by the Electrical Safety Authority. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.83
Distribution Volumetric Rate	\$/kW	4.7157
Low Voltage Service Rate	\$/kW	0.2602
Retail Transmission Rate - Network Service Rate	\$/kW	2.3189
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7058

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

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies only to street lighting equipment owned by the City of Peterborough, other authorized municipalities or the Province of Ontario and operating within the licenced territory of 1937680 Ontario Inc. Included is decorative and seasonal lighting connected to street lighting facilities owned by the City of Peterborough, other authorized municipalities and the Province of Ontario. The customer owns all equipment and facilities from the load side of the connection to the distribution system. The customer is required to provide details of the connected load and usage pattern prior to connecting to the distribution system. Each streetlight is to be individually controlled by a photocell. Underground connections for street lighting require a main disconnect to be installed by the Customer. The customer is responsible for any requirements under the Ontario Electrical Safety Code and is required to have all equipment inspected and approved by the Electrical Safety Authority. The customer may retain operational control of any disconnects if authorized by 1937680 Ontario Inc. and operated by qualified personnel. 1937680 Ontario Inc. retains operational control of the connections to the distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

It should be noted that this schedule does not list any 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.22
Distribution Volumetric Rate	\$/kW	13.4579
Low Voltage Service Rate	\$/kW	0.2541
Retail Transmission Rate - Network Service Rate	\$/kW	2.3018
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6659

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

Hydro One Networks Inc.
Former Peterborough Distribution Inc. Service Area
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**

microFIT SERVICE CLASSIFICATION

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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Hydro One Networks Inc.
Former Peterborough Distribution Inc. Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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.

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Customer Administration

Easement letter - letter request	\$	92.51
Easement letter - web request	\$	25.00
Returned cheque charge	\$	7.00
Account set up charge/change of occupancy charge (plus credit agency costs, if applicable)	\$	38.00
Special meter reads (retailer requested off-cycle read)	\$	90.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Collection - reconnect at meter - during regular hours	\$	65.00
Collection - reconnect at meter - after regular hours	\$	185.00
Collection - reconnect at pole - during regular hours	\$	185.00
Collection - reconnect at pole - after regular hours	\$	415.00

Other

Service call - customer owned equipment - during regular hours	\$	210.00*
Service call - customer owned equipment - after regular hours	\$	775.00*
Temporary service install & remove - overhead - no transformer	\$	Actual Costs
Temporary service install & remove - underground - no transformer	\$	Actual Costs
Temporary service install & remove - overhead - with transformer	\$	Actual Costs
Specific charge for access to power poles - telecom	\$	34.76
Reconnect completed after regular hours (customer/contract driven) - at meter	\$	245.00
Reconnect completed after regular hours (customer/contract driven) - at pole	\$	475.00
Additional service layout fee - basic/complex (more than one hour)	\$	595.20
Pipeline crossings	\$	2,499.29
Water crossings	\$	3,717.21
Railway crossings	\$	
		4,965.66 plus Railway Feedthrough costs

Hydro One Networks Inc.
Former Peterborough Distribution Inc. Service Area
TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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Overhead line staking per meter	\$	4.42
Underground line staking per meter	\$	3.18
Subcable line staking per meter	\$	2.78
Central metering - new service <45 kw	\$	100.00
Conversion to central metering <45 kw	\$	1,612.75
Conversion to central metering >=45 kw	\$	1,512.75
Connection impact assessments - net metering	\$	3,329.86
Connection impact assessments - embedded LDC generators	\$	2,996.97
Connection impact assessments - small projects <= 500 kw	\$	3,405.38
Connection impact assessments - small projects <= 500 kw, simplified	\$	2,054.41
Connection impact assessments - greater than capacity allocation exempt projects - capacity allocation required projects	\$	9,011.83
Connection impact assessments - greater than capacity allocation exempt projects - TS review for LDC capacity allocation required projects	\$	5,969.89
Specific charge for access to power poles - LDC	\$	see below
Specific charge for access to power poles - generators	\$	see below
Specific charge for access to power poles - municipal streetlights	\$	2.04
Sentinel light rental charge	\$	10.00
Sentinel light pole rental charge	\$	7.00
*Base Charge only. Additional work on equipment will be based on actual costs		
Specific Charge for LDCs Access to the Power Poles (\$/pole/year)		
LDC rate for 10' of power space	\$	90.60
LDC rate for 15' of power space	\$	108.72
LDC rate for 20' of power space	\$	120.80
LDC rate for 25' of power space	\$	129.43
LDC rate for 30' of power space	\$	135.90
LDC rate for 35' of power space	\$	140.93
LDC rate for 40' of power space	\$	144.96
LDC rate for 45' of power space	\$	148.25
LDC rate for 50' of power space	\$	151.00
LDC rate for 55' of power space	\$	153.32
LDC rate for 60' of power space	\$	155.31
Specific Charge for Generator Access to the Power Poles (\$/pole/year)		
Generator rate for 10' of power space	\$	90.60
Generator rate for 15' of power space	\$	108.72
Generator rate for 20' of power space	\$	120.80
Generator rate for 25' of power space	\$	129.43
Generator rate for 30' of power space	\$	135.90
Generator rate for 35' of power space	\$	140.93
Generator rate for 40' of power space	\$	144.96
Generator rate for 45' of power space	\$	148.25
Generator rate for 50' of power space	\$	151.00
Generator rate for 55' of power space	\$	153.32
Generator rate for 60' of power space	\$	155.31

Hydro One Networks Inc.

Former Peterborough Distribution Inc. Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	107.68
Monthly fixed charge, per retailer	\$	43.08
Monthly variable charge, per customer, per retailer	\$/cust.	1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.54
Processing fee, per request, applied to the requesting party	\$	1.07
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)	\$	4.31
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.15

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	1.0548
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0443
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

Review of Peterborough Distribution Inc.

Accounts 1588 and 1589

Introduction

As part of the OEB's Decision in Peterborough Distribution Inc.'s (PDI) application for rates effective May 1, 2019 (EB-2018-0067), the OEB found that a review of PDI's December 31, 2017 balances in Accounts 1588 and 1589 was necessary. The OEB directed PDI to file a report in its next rate application outlining the changes it made to its RPP settlement processes and any adjustments it made to its Account 1588 and Account 1589 balances.¹

Following PDI's 2019 IRM Application, Hydro One Inc. (HOI), the parent company of Hydro One Networks Inc. (HONI), received approval in its Merger, Acquisitions, Amalgamations and Divestitures (MAAD) application before the Ontario Energy Board (OEB) to purchase the distribution system of the amalgamated corporation of PDI and Peterborough Utilities Services Inc. HOI subsequently transferred the assets and liabilities of the electricity businesses to HONI. On June 1, 2021, the service area formerly served by PDI was integrated into HONI. Post-integration references to the HONI service areas formerly served by PDI are herein referred to as "Peterborough".

The next rate application to follow EB-2018-0067 was the 2022 IRM Application filed by HONI for Orillia and Peterborough on August 27, 2021 with the OEB (EB-2021-0050). In this Application, HONI committed to "further review the balances prior to requesting disposition of the Group 1 accounts and provide an update as part of its Orillia and Peterborough 2023 IRM Application."² However, HONI also noted that "since Hydro One did not acquire Peterborough

¹ EB-2018-0067, Decision and Rate Order, p.7.

² EB-2021-0050, 2022 Orillia/Peterborough Rate Application – p.9, ln 26-28.

Distribution Inc.'s accounting systems, there may be certain limitations as to what type of data is available as the inquiry into the Group 1 accounts occurred prior to acquisition.”³

This report provides HONI's review of PDI's documentation on the 1588 and 1589 account balances.

Adjustments by PDI

In PDI's 2019 Rate Application, PDI submitted several iterations of both its IRM Rate Generator Model and Global Adjustment (GA) Analysis Workform resulting in updated balances to Accounts 1588 and 1589. These iterations and their respective Account 1588 and 1589 balances are listed below.

1. As-filed 2019 IRM Rate Generator and GA Analysis Workform (November 5, 2018)
 - For the 2017 actual year-end total balance including interest projected to April 30, 2019, the original submission showed a debit of \$1,315,053 for its Group 1 Accounts. This included \$1,387,386 for Account 1588 RSVA-Power and \$382,311 for Account 1589 RSVA-Global Adjustment.⁴
 - In the GA Analysis Workform, PDI presented adjustments two adjustments under Note 5 Reconciliation Items that were later adjusted:
 - \$1,434,874 for item 1b - True-Up of GA Charges Based on Actual Non-RPP Volumes – Current Year; and
 - (\$1,037,207) for item 8 – “FY2016 Difference between Actual consumption x GA Actual rate and RPP GA booked in GL less RPP true-up adjustment booked on FY2016 GA Analysis form”.⁵

³ EB-2021-0050, Exhibit I-01-01, p. 1, ln 19-21.

⁴ EB-2018-0067, PDI_2019-IRM-Rate-Generator-Model_20181105, Tab: 3. Continuity Schedule.

⁵ EB-2018-0067, PDI_GA_Analysis_Workform_20181105, Tab: GA 2017.

2. March 5, 2019 Update

- Following questions from intervenors on Chart Type (CT) 148 and CT 1142, PDI provided an updated IRM Rate Generator Model and GA Analysis Workform. The revised Group 1 balances showed a credit of \$744,382, which included a debit of \$522,039 for Account 1588 and a credit of \$811,777 for Account 1589.⁶
- In the GA Analysis Workform, the adjustments for items 1b and 8 (CT 148) of Note 5 were amended to \$0 and (\$588,786).⁷

3. March 8, 2019 Update Version 1

- The revised Group 1 balances showed a debit of \$313,890, which included a credit of \$827,659 for Account 1588 and a debit of \$1,596,194 for Account 1589.⁸

4. March 8, 2019 Update Version 2

- The balance for Account 1589 was further adjusted to a debit of \$1,006,117, which resulted in a revised Group 1 credit balance of \$276,187. This was the last adjustment to the total Group 1 amounts.⁹

Per review of documentation and discussions with the previous PDI staff, it is HONI's understanding that PDI had followed OEB's accounting guidance for RSVA commodities and GA. However, due to a reporting issue, the invoiced consumption for Regulated Price Plan (RPP) and non-RPP customers was reported incorrectly. As a result, the allocation for Wholesale Purchases - as part of the RPP declaration calculation - and IESO GA Charge Code into RPP and non-RPP classes based on this report was done incorrectly. It resulted in an incorrect RPP declaration amount with the IESO and incorrect allocations between RSVA commodity and GA.

⁶ EB-2018-0067, Peterborough_2019-IRM-Rate-Generator-Model_20190305, Tab: 3. Continuity Schedule.

⁷ EB-2018-0067, Peterboroughy_GA_Analysis_Workform_20190305, Tab: GA 2017.

⁸ EB-2018-0067, Peterborough_2019-IRM-Rate-Generator-Model_20190308, Tab: 3. Continuity Schedule.

⁹ EB-2018-0067, Peterborough_2019-IRM-Rate-Generator-Model_V2_20190305, Tab: 3. Continuity Schedule.

After the issue was identified, PDI staff took steps to create new reports for RPP and non-RPP Consumption allocation calculations and spent a year testing them for completeness and accuracy. Per PDI staff, the Billing Integration Team tested the new report results for consumption and billing information, against actual billing and GL records on the detailed customer invoice level. The evolution of testing and fine-tuning results over the year resulted in a very thorough and accurate report outcome that they deemed could be relied on for correcting entries.

Therefore, in June 2020, the new reports were implemented. To correct the historical RPP Settlements to the IESO, PDI staff recalculated the correct figures that should have been filed for the period of January 2017 to June 2020. The adjusting entries were recorded in July 2020 and make up the RSVA balances as at July 31, 2020, of which the financial statements were audited by PDI's former auditors, Baker Tilly KDN LLP.

Per discussion with previous PDI staff, since July 2020, PDI used correct customer consumption data and followed the OEB's Accounting Guidance defined calculation process to conduct IESO settlements and RSVA accounting.

Post-Integration Processes

Since integration, HONI manages these balances through its RPP Settlement Process, which comply with established IESO Market Rules and Ontario Regulations. As detailed in OEB Staff's March 4, 2019 report on *Inspection of the Compliance of the RPP Settlement Process and Assessment of the DVA Allocation Methodology for the Acquired Utilities Hydro One Networks Inc.*, HONI's RPP Settlement Claim process with the IESO satisfied OEB's Staff inspection objectives of:

- ensuring compliance with IESO Market Rules and Ontario Regulation;
- ensuring compliance with OEB's Accounting Guidance in a modified manner agreed and directed by OEB;
- determining the accuracy and completeness of RPP and embedded generation settlement amounts and that settlements are recorded in the appropriate accounts;
- validating that GA charges are properly allocated between Account 1588 and 1589; and

- verifying the reasonability of the allocation methodology for Group 1 DVAs for the utilities acquired in 2015 and 2016.¹⁰

HONI applies these reviewed processes to the recently acquired Peterborough Accounts 1588 and 1589 to ensure continued compliance with regulatory bodies and accurate and appropriate accounting in its RPP Settlement Processes.

¹⁰ OEB. “*Inspection of the Compliance of the RPP Settlement Process and Assessment of the DVA Allocation Methodology for the Acquired Utilities Hydro One Networks Inc.*”, March 4, 2019, p. 4, 5.

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2023 IRM MODEL – ORILLIA

This exhibit has been filed separately in MS Excel format.

1 **CONTINUITY SCHEDULES FOR GROUP 1 AND GROUP 2 DVA,**
2 **INCLUDING BALANCES UP TO DECEMBER 31, 2021 – ORILLIA**

3

4 This exhibit has been filed separately in MS Excel format.

1 **ALLOCATION OF GA RSVA AND WMS-SUB-ACCOUNT CBR CLASS B**
2 **BALANCES TO CURRENT CLASS B CUSTOMERS - ORILLIA**

3

4 This exhibit has been filed separately in MS Excel format.

1 **2023 RATE RIDER CALCULATION FOR GROUP 2 DVA – ORILLIA**

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3 This exhibit has been filed separately in MS Excel format.

LRAMVA WORKFORM – ORILLIA

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3 This exhibit has been filed separately in MS Excel format.

1 **2011-2015 PERSISTING SAVINGS REPORT FROM IESO – ORILLIA**

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1 **2017 FINAL VERIFIED RESULTS REPORT FROM IESO – ORILLIA**

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2022 IRM MODEL – PETERBOROUGH

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1 **CONTINUITY SCHEDULES FOR GROUP 1 AND GROUP 2 DVA,**
2 **INCLUDING BALANCES UP TO DECEMBER 31, 2021 –**
3 **PETERBOROUGH**

4

5 This exhibit has been filed separately in MS Excel format.

1 **ALLOCATION OF GA RSVA AND WMS-SUB-ACCOUNT CBR CLASS**
2 **B BALANCES TO CURRENT CLASS B CUSTOMERS -**
3 **PETERBOROUGH**

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1 **2023 RATE RIDER CALCULATION FOR GROUP 2 DVA –**
2 **PETERBOROUGH**

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LRAMVA WORKFORM – PETERBOROUGH

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**2011-2015 PERSISTING SAVINGS REPORT FROM IESO –
PETERBOROUGH**

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ALLOCATION OF 2021 GROUP 1 RSVA BALANCES

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GA ANALYSIS WORKFORM

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PROPOSED TARIFF OF RATES AND CHARGES – ORILLIA

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1 **PROPOSED TARIFF OF RATES AND CHARGES – PETERBOROUGH**

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3 This exhibit has been filed separately in MS Excel format.