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By RESS

August 3, 2022

Ms. Nancy Marconi
Registrar
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th Floor
Toronto, ON, M4P 1E4

Dear Ms. Marconi:

Subject: Electricity Distribution Licence No. ED-2002-0556
2023 Electricity Distribution Rate Application (EB-2022-0042)

Hydro Ottawa Limited ("Hydro Ottawa") hereby submits an application ("Application") seeking the Ontario Energy Board's ("OEB") approval for proposed electricity distribution rates and other charges, effective January 1, 2023.

This Application represents Hydro Ottawa's year three rate update under its five-year Custom Incentive Rate-setting ("Custom IR") plan. Hydro Ottawa's Custom IR plan was approved in November 2020, pursuant to an Approved Settlement Agreement reached with intervenor parties, a written hearing on one outstanding item not settled in the Approved Settlement Agreement, and the OEB's Decision and Rate Order in EB-2019-0261. The adjustments to Hydro Ottawa's rates and other charges set forth in this Application are wholly consistent with the Approved Settlement Agreement and the OEB's Decisions.

Hydro Ottawa has filed the Application and supporting materials via the OEB's Regulatory Electronic Submission System ("RESS").

Please do not hesitate to contact me if you require anything further.

Sincerely,

DocuSigned by:
April Barrie
1E403775748B4CB...

April Barrie
Director, Regulatory Affairs
Directeur, Affaires réglementaires
aprilbarri@hydroottawa.com
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GLOSSARY

"APH" - Accounting Procedures Handbook

"Application" - Hydro Ottawa Limited's 2023 Distribution Rate Application

"2010 Directive" - Ministry of Energy and Infrastructure directive to the OEB to take steps in order to establish Conservation and Demand Management targets to be met by licensed electricity distributors over a four-year period beginning January 1, 2011

"2012 CDM Guidelines" - OEB Guidelines for Electricity Distributor Conservation and Demand Management (April 2012)

"2016-2020 Approved Settlement Agreement" - Hydro Ottawa Limited 2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2015-0004 (December 7, 2015)

"2021-2025 Approved Settlement Agreement" - Hydro Ottawa Limited 2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2019-0261 (November 19, 2020)

"BOMA" - Building Owners and Managers Association

"C&I Rate Design" - Commercial and Industrial Rate Design

"CA Study" - Cost Allocation Study

"CAPEX" - Capital Expenditures

"CBR" - Capacity Based Recovery

"CC&B" - Customer Care & Billing

"CCA" - Capital Cost Allowance

"CCC" - Consumers Council of Canada

"CCRA" - Connection and Cost Recovery Agreement

"CDM" - Conservation and Demand Management

"CDM Code" - Conservation and Demand Management Code for Electricity Distributors

“CFF” - Conservation First Framework

“CIR” - Custom Incentive Rate-Setting

“CIS” - Customer Information System

“Common ST Lines” - Common Sub-transmission Lines

“COS” - Conditions of Service

“COS” - Cost of Service

“CPEF” - Custom Price Escalation Factor

“CSA” - Canadian Standards Association

“CVA” - Capital Variance Accounts

“Custom IR” - Custom Incentive Rate-Setting

“CWIP” - Construction Work in Progress

“DER” - Distributed Energy Resource

“DRC” - Distributed Resource Coalition

“DS” - Distribution Station

“DSC” - Distribution System Code

“DSP” - Distribution System Plan

“DVA” - Deferral and Variance Account

“EAM” - Efficiency Adjustment Mechanism

“ED” - Environmental Defence

“EDR” - Electricity Distribution Rate

“**EDDVAR”** - Electricity Distributors’ Deferral and Variance Account Review

“Energy Probe” - Energy Probe Research Foundation

“ESM” - Earnings Sharing Mechanism

“ERF” - Energy Resource Facility

"Filing Requirements" - OEB's Chapters 2 and 3 Filing Requirements for Electricity Distribution Rate Applications, as updated on April 18, 2022 and May 24, 2022

"FIT" - Feed in Tariff

"Fund" - The Ontario Municipal Employees Retirement System ("OMERS") Fund

"G" - Growth factor

"GA" - Global Adjustment

"GAAP" - Generally Accepted Accounting Principles

"Handbook" - Handbook for Utility Rate Applications

"HCI" - Hydroelectric Contract Initiative

"HESOP" - Hydroelectric Standard Offer Program

"Holding Company" - Hydro Ottawa Holding Inc.

"Hydro One" - Hydro One Networks, Inc.

"Hydro Ottawa" - Hydro Ottawa Limited

"I" - Inflation factor

"ICI" - Industrial Conservation Initiative

"IESO" - Independent Electricity System Operator

"IF Retrofit" - Interim Framework Retrofit Project

"IFRS" - International Financial Reporting Standards

"IRM" - Incentive Regulation Mechanism

"IT" - Information Technology

"kW" - Kilowatt

"kWh" - Kilowatt-hours

"LDC" - Local Distribution Company

"LRAM" - Lost Revenue Adjustment Mechanism

"LRAMVA" - Lost Revenue Adjustment Mechanism Variance Account

"LTEP" - Long-Term Energy Plan

"LV" - Low Voltage

"MicroFIT" - Micro Feed in Tariff

"MIFRS" - Modified International Financial Reporting Standards

"MS" - Municipal Station

"MTS" - Municipal Transformer Station

"MWh" - Megawatt-hour

"NCP" - Non-coincident Peak

"NSF" - Non-sufficient Funds

"OEB" - Ontario Energy Board

"OM&A" - Operations, Maintenance and Administration

"OMERS" - Ontario Municipal Employees Retirement System

"OPA" - Ontario Power Authority

"OPEB" - Other Post-Employment Benefits

"Parties" - Hydro Ottawa, OEB staff and the eight intervenors of record: BOMA, CCC, DRC, ED, Energy Probe, PP, SEC, VECC

"PCI" - Price Cap Index

"PILS" - Payments in Lieu of Taxes

"POAM" - Performance Outcomes Accountability Mechanism

"PP" - Pollution Probe

"RCVAs" - Retail Cost and Variance Accounts

"RESOP" - Renewable Energy Standard Offer Program

"ROE" - Return on Equity

“RPP” - Regulated Price Plan

“RRF” - Renewed Regulatory Framework

“RRFE Report” - Ontario Energy Board, *Renewed Regulatory Framework for Electricity: A Performance-Based Approach*, (October 18, 2012).

“RRR” - Reporting and Record Keeping Requirements

“RRRP” - Rural or Remote Electricity Rate Protection

“RRWF” - Revenue Requirement Work Form

“RSCs” - Retail Service Charges

“RSVA” - Retail Settlement Variance Account

“RTSR” - Retail Transmission Service Rate

“SAIDI” - System Average Interruption Duration Index

“SAIFI” - System Average Interruption Frequency Index

“SEC” - School Energy Coalition

“Scorecard” - Electricity Distributor Scorecard

“SIA” - System Impact Assessment

“SLA” - Service Level Agreement

“SMC” - Smart Metering Charge

“SME” - Smart Metering Entity

“SMECVA” - Smart Metering Entity Charge Variance Account

“SSC” - Specific Service Charge

“SSS Charge” - Standard Supply Service Administrative Charge

“The utility” - Hydro Ottawa Limited

“Tiered” - Tiered prices

“TOC” - Transformer Ownership Credit

“TOU” - Time of Use

“TS” - Transmission Station

"TS-I&R” - Temporary Service - Install and Remove

“USL” - Unmetered Scattered Load

“USofA” - Uniform System of Accounts

“UTRs” - Uniform Transmission Rates

“VECC” - Vulnerable Energy Consumers Coalition

“VVC” - Volt/VAr Control

“WCA” - Working Capital Allowance

“WAHSP” - Weighted Average Hourly Spot Price

“WMS” - Wholesale Market Service

“X” - Productivity factor

ADMINISTRATION

1. INTRODUCTION

In accordance with the Ontario Energy Board's ("OEB") *Chapters 2 and 3 Filing Requirements for Electricity Distribution Rate Applications*, as updated on April 18, 2022 ("Filing Requirements"), this Schedule provides information relating to the administration of this Application.

2. PRIMARY CONTACT INFORMATION

April Barrie
Director, Regulatory Affairs
Hydro Ottawa Limited
2711 Hunt Club Road, PO Box 8700
Ottawa, Ontario K1G 3S4
Telephone: (613) 738-5499 ext. 2106
Email: RegulatoryAffairs@hydroottawa.com

3. INTERNET ADDRESS & MEDIA ACCOUNTS

Hydro Ottawa Limited's ("Hydro Ottawa" or "the utility") main webpage is the following: www.hydroottawa.com.

Regulatory documents will be available in the Active Applications tab of the Regulatory Affairs section of the website: https://hydroottawa.com/about-us/regulatory-affairs/active-applications.

The social media accounts maintained by Hydro Ottawa are as follows:

- Twitter – twitter.com/hydroottawa
- Facebook – facebook.com/hydroottawa
- Instagram – Instagram.com/hydroottawa
- YouTube – youtube.com/hydroottawa
- LinkedIn – linkedin.com/company/hydro-ottawa

4. MATERIAL IMPACTS ON CUSTOMERS

While the proposals set forth in this Application will change the rates for all customer classes, there are no proposed changes that will result in bill impacts which exceed the 10% bill impact threshold and which would thus have a material impact on customers except the Street Lighting class. For more information, please refer to Exhibit 8-12-1: Bill Impact Information.

5. MATERIALITY THRESHOLD

As per the Filing Requirements, default materiality threshold is defined as $1.0M for distributors with a revenue requirement greater than $200.0M. As Hydro Ottawa is not proposing changes to its rate base, capital expenditures, and OM&A outside of the 2021-2025 Approved Settlement Agreement,[1] no variance analysis has been completed per these materiality requirements.

Hydro Ottawa notes that the $1.0M materiality threshold will apply to the utility for any future Z factor application.

6. PUBLICATION AND NOTICE

Hydro Ottawa recommends that the Notice of Hearing for this Application be published in the *Ottawa Citizen* and *Le Droit* newspapers, both of which are paid daily publications. The *Ottawa Citizen* is the English language newspaper serving Ottawa and the surrounding region, including the Village of Casselman. It has a daily print circulation of approximately 50,000, with an online reach of approximately 457,500. *Le Droit* is the French language newspaper serving Ottawa and the surrounding region, including the Village of Casselman. Its total daily circulation is approximately 26,000, with an online reach of approximately 157,000.

7. BILL IMPACTS

Tables 1 and 2 provide a summary of distribution bill impacts and total bill percentage impact for a typical residential customer using 750 kWh per month and for a General Service < 50 kW customer using 2,000 kWh per month.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).

Table 1 – Residential Bill Impact

Residential (750 kWh)	2023
Change in Distribution Charge ($)	$1.81
Change in Distribution Charge (%)	5.93%
Total Bill % change	3.71%

Table 2 – General Service < 50 kW Bill Impact

General Service < 50 kW (2000 kWh)	2023
Change in Distribution Charge ($)	$5.18
Change in Distribution Charge (%)	6.94%
Total Bill % change	3.87%

8. FORM OF HEARING REQUESTED

Hydro Ottawa requests that this Application be disposed of by way of a written hearing.

9. REQUESTED EFFECTIVE DATE

Hydro Ottawa is requesting approval of the proposed distribution rates and other charges set forth in this Application effective January 1, 2023.

10. OEB DIRECTIONS FROM PREVIOUS DECISIONS AND/OR ORDERS

Below is a summary of previous OEB directives and a description of how such directives are addressed by Hydro Ottawa in this Application.

10.1. DIRECTIVE #1

In EB-2012-0383, the OEB indicated that unmetered load (kW) and consumption (kWh) data should ultimately be used to update load profile data for the purpose of the distributor's next cost allocation filing with the OEB, which occurs during the distributor's next cost of service application to the OEB. Subsequently, in a letter dated June 12, 2015, the OEB stated that "[t]here may be merit in updating load profiles to be more reflective of an individual distributor's circumstances. The OEB expects individual

distributors to be mindful of material changes to load profiles and to propose updates in their respective cost of service or Custom Incentive Rate-setting ("Custom IR") applications when warranted."[2]

As an outcome of Hydro Ottawa's 2021-2025 Approved Settlement Agreement,[3] the utility has agreed to develop in-house demand profiles by customer class as input to the next rebasing application. Hydro Ottawa confirms that it has a plan in place to develop updated hourly load profiles based on in-house demand profiles in the detail required to comply with the current Filing Requirements.

10.2. DIRECTIVE #2

On August 21, 2014, amendments to the *Distribution System Code* ("DSC") came into force which require a distributor to install a MIST meter on any installation that is forecast by the distributor to have a monthly average peak demand during a calendar year of over 50 kW.[4] The deadline for distributors to comply with this DSC provision was August 21, 2020. Hydro Ottawa confirms this deadline was achieved.

10.3. DIRECTIVE #3

In the Decision rendered in EB-2018-0044, the OEB instructed Hydro Ottawa to provide an update on the resolution to an Industrial Conservation Initiative ("ICI") enrollment matter and report on any necessary adjustments.[5] Hydro Ottawa has engaged the OEB on this matter and, at this time, is not requesting any adjustments. As part of its Decision and Order on Hydro Ottawa's 2020 rate adjustment application, the OEB stated, in reference to this directive, that "the OEB will proceed to finalize the balances for 2017 and 2018, and in light of the OEB's October 31, 2019 letter regarding Adjustments to Correct for Errors in Electricity Distributor 'Pass-Through' Variance Accounts After Disposition, the OEB expects that any revisions to previous balances relating to this matter will be accommodated through the disposition of future variance account balances."[6] There is no update to this matter.

[2] Ontario Energy Board, Letter re: *Issuance of New Cost Allocation Policy for Street Lighting Rate Class* (June 12, 2015), page 4.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[4] Ontario Energy Board, *Notice of Amendment to a Code: Amendments to the Distribution System Code*, EB-2013-0311 (May 21, 2014).
[5] Ontario Energy Board, *Decision and Rate Order*, EB-2018-0044 (December 13, 2018), p. 15.
[6] Ontario Energy Board, *Decision and Rate Order*, EB-2019-0046 (December 17, 2019), p.13.

10.4. DIRECTIVE #4

On February 14, 2019, the OEB issued a Decision and Order directing electricity distributors – including distributors with utility-specific charges – to implement new Retail Service Charges. Hydro Ottawa implemented the new charges as directed and has used the updated rates as a placeholder as part of this Application. For additional details, please see Exhibit 8-4-1: Retail Service Charges.

In addition, any electricity distributor which had discontinued the use of Account 1518 and Account 1548 was to establish a new 1508 Sub-Account to record the difference in the incremental revenue as a result of the Decision and Order.[7] As Hydro Ottawa had discontinued the use of Account 1518 and Account 1548, a new Sub-Account to 1508 has been established. In accordance with OEB direction, Hydro Ottawa started tracking the incremental revenue in this new Sub-Account effective May 1, 2019. For additional details, please see Exhibit 9-1-3: Group 2 Accounts.

10.5. DIRECTIVE #5

In its Decision rendered in EB-2019-0077 on October 17, 2019, the OEB approved an application submitted by Hydro One Networks Inc. ("Hydro One") and Hydro Ottawa, pursuant to section 92 of the *Ontario Energy Board Act*, *1998*, seeking leave to construct the Power South Nepean Project.[8] The project consists of two key components: (1) a new municipal transformer station to be constructed by Hydro Ottawa; and (2) upgrades to existing transmission facilities, as well as construction of a segment of new transmission line by Hydro One. The leave granted was subject to the OEB's standard conditions of approval, one of which was that "[t]he applicants shall advise the OEB of any proposed material change in the project, including but not limited to changes in: the proposed route, construction schedule, the necessary environmental assessment approvals, and all other approvals, permits, licenses, certificates and rights required to construct the proposed facilities."[9]

By way of the 2021-2025 Custom IR Application, Hydro Ottawa informed the OEB of minor modifications to the project's construction schedule. Whereas the original schedule had contemplated an in-service date of November 2021, this date was subsequently revised to Q2 2022. In addition, the name of the

[7] *Ibid*., Schedule B, p.1.
[8] Ontario Energy Board, *Decision and Order*, EB-2019-0077 (October 17, 2019).
[9] Ontario Energy Board, *Decision and Order*, EB-2019-0077 (October 17, 2019)., Schedule B.

station has been changed from South Nepean Municipal Transformer Station ("MTS") to Cambrian MTS. In Q2, 2022, Cambrian substation was energized and loaded in advance of peak loading season for the neighbouring stations in the south Nepean area.

10.6. DIRECTIVE #6

As an outcome of the 2021-2025 Approved Settlement Agreement Hydro Ottawa has agreed to complete an analysis of its distribution assets to produce an updated split of certain asset classes to primary and secondary components. The asset classes to be investigated are Poles, Towers and Fixtures (Uniform System of Accounts ("USofA") 1830), Overhead Conductors and Devices (USofA 1835), Underground Conduits (USofA 1840) and Underground Conductors and Devices (USofA 1845). The results of this cost study, combined with a reassessment of customer class composition (primary, secondary, transformer owned) will serve as input to the demand profile study, described above as Directive #1, and mandated for Hydro Ottawa's next rebasing application. Hydro Ottawa confirms that this study is underway and will be completed as required for the next rebasing rate application.

10.7. DIRECTIVE #7

As part of the 2021-2025 Approved Settlement Agreement, Hydro Ottawa agreed to meaningfully consider the goals of the city of Ottawa's Energy Evolution plan with a view to pursuing cost efficiencies, reduced emissions, and enhanced energy outcomes for consumers in the City of Ottawa. The utility will consider these elements in its next Distribution System Plan and Business Plan. Hydro Ottawa will report on realized areas of cost-efficiency and coordination related to Energy Evolution in its next rebasing application.

10.8. DIRECTIVE #8

As outlined in the 2021-2025 Approved Settlement Agreement, between 2021 and 2025 Hydro Ottawa shall endeavour to maintain its five-year average total system losses[10] below the target of 3.02% set out by the OEB in EB-2005-0381 through cost-effective measures.

[10] "Total System Losses" refers to the losses as a percentage of purchases, as shown in Table 1 of UPDATED Exhibit 8-9-1: Loss Adjustment Factors. To provide additional clarity, the "Electricity Purchases" shown in Table 1 refer to the "Wholesale" kWh delivered to the distributor (higher value) as shown in UPDATED Attachment 8-9-1(A): OEB Appendix 2-R - Loss Factors, and therefore include supply losses. For further clarity, this includes losses in the distributor's system and transmission losses upstream of the distributor.

In addition, Hydro Ottawa shall prepare a plan to reduce distribution losses as much as possible through cost-effective measures. The utility shall file the plan with the OEB when complete. In 2022-2025, Hydro Ottawa shall implement as many of the cost-effective measures as set out in its plan as possible (e.g. any changes to planning and procurement processes to better mitigate losses, investments that can be made within current budgets, operational measures, etc.). All other cost-effective measures will be incorporated into the utility's next rebasing application and Distribution System Plan.

Finally, as described in Hydro Ottawa's response to undertaking JT 3.10, a pilot of Grid Edge Volt/VAr Control ("VVC") solution was completed in 2020. A full analysis of the pilot has been completed, including an economic use case. A subsequent System Loss Study is currently in review and will inform decisions on future deployment of the VVC devices. If further study identifies potential suitable locations for cost-effective and impactful deployment of these units Hydro Ottawa will consider proceeding in a subset of locations with an estimated investment of up to $1.0M over the five-year test period. The cost of these investments will be accommodated within the overall approved capital budget.

10.9. DIRECTIVE #9

In its Decision rendered in EB-2019-0261 on January 7, 2021, the OEB stated that any Hydro Ottawa future Custom IR application needs to be justified. In addition, the OEB needs to be satisfied that other rate-setting options have been considered. Hydro Ottawa will address this directive in its next rebasing application.

10.10. DIRECTIVE #10

In its Decision rendered in EB-2019-0261 on January 7, 2021, the OEB "stated that Hydro Ottawa's efforts and achievements with respect to productivity improvements in its capital programs and projects, undertaken during the 2021-2025 term, should be reported as part of Hydro Ottawa's next rebasing Application."[11] Hydro Ottawa will address this directive in its next rebasing application.

11. CONDITIONS OF SERVICE

The current version of Hydro Ottawa's Conditions of Service is available for viewing on the following page of the utility's website: https://hydroottawa.com/about-us/policies/conditions-service.

[11] Ontario Energy Board, *Decision and Order*, EB-2019-0261 (January 7, 2021).

12. ACCOUNTING GUIDANCE FOR ACCOUNTS 1588 & 1589

In 2019, the OEB issued updated accounting guidance with respect to Account 1588 RSVA – Power and Account 1589 RSVA – Global Adjustment.[12] Hydro Ottawa confirms that its journal entries are recorded, as per the instructions set forth in this guidance. For additional details, please see Exhibit 9-1-2: Group 1 Accounts.

13. SPECIFIC RELIEF REQUESTED

This Application is submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998*. Herein, Hydro Ottawa is seeking the following approvals, which are also separately identified in Appendix 2-A and clearly documented throughout applicable sections of this Application:

a) Approval of 2023 revenue requirement, as updated for annual adjustments, as proposed in Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency;
b) Approval of 2023 distribution rates and charges, effective January 1, 2023, as proposed in Exhibit 8-10-1: Current and Proposed Tariff of Rates and Charges;
c) Approvals related to deferral and variance accounts, as proposed throughout various Schedules in Exhibit 9:
    i) approval of the use of 1595 sub accounts 2023, as proposed in Exhibit 9-2-1: New Deferral and Variance Accounts;
    ii) disposition of balances in Group 1 deferral and variance accounts, as set out in Exhibit 9-3-1: Disposition of Deferral and Variance Accounts; and
    iii) disposition of balances in Group 2, Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA"), as set out in Exhibit 9-3-1: Disposition of Deferral and Variance Accounts and Exhibit 4-4-2: LRAM Variance Account
d) Approval of other items or amounts that may be requested by Hydro Ottawa in the course of the proceeding, and such other relief or entitlements that the OEB may grant.

[12] Ontario Energy Board, *Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589* (February 21, 2019).

Appendix 2-A
List of Requested Approvals

The distributor must fill out the following sheet with the complete list of specific approvals requested and relevant section(s) of the legislation must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

Additional requests may be added by copying and pasting blank input rows, as needed.

If additional requests arise, or requested approvals are removed, during the processing of the application, the distributor should update this list.

Hydro Ottawa is seeking the following approvals in this application

1		Approval of the 2023 revenue requirement, as updated for annual adjustments, as proposed in Exhibit 6-1-1: Calculation of Revenue Defficiency or Sufficiency;
2		Approval of the 2023 electricity distribution rates and charges effective January 1, 2023, as proposed in Exhibit 8-10-1: Current and Proposed Tariff of Rates and Charges
3		Approvals related to deferral and variance accounts, as proposed in Exhibit 9-2-1: New Deferral and Variance Accounts and Exhibit 9-3-1: Disposition of Deferral and Variance Accounts; and
4		Approval of other items or amounts that may be requested by Hydro Ottawa in the course of the proceeding and such other relief or entitlements as the OEB may grant.

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CERTIFICATION OF EVIDENCE

I, Geoff Simpson, Chief Financial Officer of Hydro Ottawa Limited ("Hydro Ottawa"), hereby certify that, to the best of my knowledge, the evidence filed in support of Hydro Ottawa's year three rate update application ("Application") under its five-year Custom Incentive Rate-setting ("Custom IR") plan is accurate, consistent, and complete. Any evidence filed in support of this Application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules and the Practice Direction, as applicable.

I further hereby certify that the utility maintains robust processes and internal controls for the preparation, review, verification and oversight of account balances being proposed for disposition in this Application.

This certification is provided pursuant to the Ontario Energy Board's *Chapter 1 and Chapter 2 Filing Requirements,* as issued on April 18, 2022, *and Chapter 3 Filing Requirements for Electricity Distribution Rate Applications*, as issued on May 24, 2022.

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

DocuSigned by:
Geoff Simpson
43DC885CF33E43F...

Geoff Simpson
Chief Financial Officer
Hydro Ottawa Limited

DISTRIBUTION SYSTEM OVERVIEW

1. OVERVIEW

Hydro Ottawa operates in the City of Ottawa and the Village of Casselman. Hydro Ottawa is a corporation incorporated pursuant to the *Business Corporations Act* RSO 1990 c. B.16 in Ontario and is licensed under OEB Electricity Distributor License No. ED-2002-0556. With approximately 353,000 customers within its service territory as of the end of 2021, the utility is one of the largest Local Distribution Companies ("LDCs") in the province in terms of customer count.

Hydro Ottawa was created in November 2000, following the amalgamation of several municipalities in the region and the formation of the City of Ottawa. Hydro Ottawa acquired the assets of Casselman Hydro Inc. in April 2002. The Ottawa and Casselman segments of the service territory are non-contiguous and separated by the territory of Hydro One Networks Inc. ("Hydro One"). Please refer to Attachment 1-1-6(A): Distribution System Map for a map of Hydro Ottawa's service territory.

Like other LDCs in Ontario, Hydro Ottawa carries out its business activities under the same direction and oversight from the OEB, but operates within its own unique environment. Hydro Ottawa's foremost distinctiveness is the profile and physical size of its service territory. With a service area comprised of 662 km^2 of rural area and 454 km^2 of urban area, its total footprint of 1,116 km^2 makes it the fifth physically largest in the province.

The breakdown of Hydro Ottawa's total 2021 customer base of 353,315 customers is as follows: 324,728 residential; 25,479 small commercial; 3,098 commercial; and 10 Large Users. Hydro Ottawa is one of the largest LDCs in the province in terms of customer count, ranking behind only Hydro One, Alectra Utilities Corporation, and Toronto Hydro Electric-System Limited in this category. As an LDC serving the National Capital Region, Hydro Ottawa has a customer demographic with a number of institutional customers, including many Federal Government facilities and campuses, four hospitals, and three post-secondary educational institutions.

Hydro Ottawa's service territory is a geographically diverse area, with significant population dispersion. The utility's service territory sits at the convergence of three major rivers: the Ottawa River, the Gatineau

River, and the Rideau River. The Ottawa River functions as the northern border of the service territory, with the province of Québec located beyond it. Hydro Ottawa's service area includes the majority of the City of Ottawa and is otherwise completely surrounded by the service territory of Hydro One. The Rideau Canal, which bypasses unnavigable sections of the Rideau River, winds itself through the service area. Constructed barriers such as Highways (417, 416, and 174) and rail lines further subdivide the territory.

Around the main urban area of the City of Ottawa is an extensive greenbelt comprised mostly of forest, farmland, and marshland. Outside of the greenbelt, there are a number of rapidly expanding suburban communities. These distinct geographical features present Hydro Ottawa with unique circumstances in terms of response time and, ultimately operating costs.

2. HOST VS. EMBEDDED DISTRIBUTOR

As noted above, Hydro Ottawa's service area is surrounded by the service territory of Hydro One. There are no licensed distributors embedded within Hydro Ottawa's service area. Hydro Ottawa's load is primarily delivered through transmission connection points; however, there are a number of delivery points embedded in the Hydro One distribution system.

3. HIGH VOLTAGE DISTRIBUTION ASSETS

The following list of substations includes all of Hydro Ottawa's assets that operate at or above 50kV and form part of the distribution system:[1]

- Bridlewood MS (8 kV)
- Bridlewood MS (27.6 kV)
- Cambrian MTS
- Centrepointe DS
- Cyrville MS
- Ellwood MS
- Epworth DS
- Fallowfield DS

[1] "DS" means "distribution station," "MS" means "municipal station," and "MTS" means "municipal transformer station." This terminology is historical, often based on past ownership arrangements.

- Kanata MTS
- Limebank MS
- Manordale DS
- Marchwood MS
- Merivale DS
- Moulton MS
- Richmond South DS
- Terry Fox DS
- Uplands MS (27.6kV)

As part of Hydro Ottawa's 2021-2025 capital plan, one additional transformer station above 50kV was added to its distribution system. Cambrian MTS, serving customers in South Nepean, was put into service in early 2022 to support growth in that area for the next twenty years.

SUBSTATIONS
& TRANSMISSION NETWORK

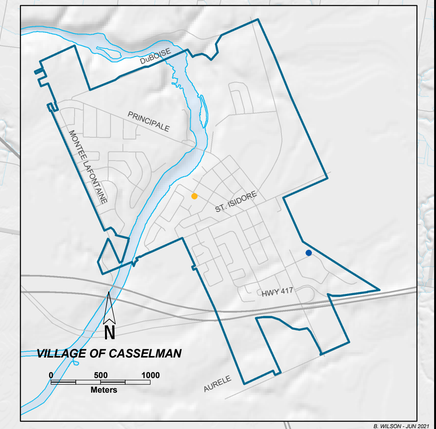
Legend

SUBSTATION OWNERSHIP	TRANSMISSION
HYDRO ONE NETWORKS ELECTRICAL	115kV
HYDRO OTTAWA	230kV
HYDRO OTTAWA - HYDRO ONE	500kV
HYDRO OTTAWA SERVICE TERRITORY	

THOMAS A. DOLAN PARKWAY
HWY 417
HUNTMAR DRIVE
MAPLE GROVE ROAD
HWY 7
MORTON ROAD
ASHTON STATION ROAD
HOPE SIDE RD
OLD RICHMOND ROAD
EAGLESON ROAD
HWY 416
BROPHY DRIVE
BANKFIELD ROAD
MITCH OWENS ROAD
BANK STREET
BOUNDARY ROAD
MER BLEUE ROAD
174

N

0 5 10
Kilometers



EXTERNAL DATA SOURCES: CITY OF OTTAWA - Rivers, Water Bodies, Former Municipal Boundaries; NATURAL RESOURCES CANADA: Terrain (Hillshade)

B. WILSON - JUN 2021

CUSTOMER SUMMARY - UNDERSTANDING HYDRO OTTAWA'S 2023 RATE APPLICATION

1. ABOUT HYDRO OTTAWA

Hydro Ottawa is the third largest municipally-owned electricity distributor in Ontario. We distribute electricity to approximately 353,000 customers, serving a population of more than one million people in the City of Ottawa and the Village of Casselman. We are a private business corporation that is 100% owned by our shareholder, the City of Ottawa.

It is our responsibility to transport power from the provincial transmission grid and deliver it safely and reliably to homes and businesses across our service territory. We own and operate a large, complex distribution network consisting of 50,000 poles, 2,800 km of overhead lines, 3,200 km of underground cables, and 47,400 transformers.

2. HOW DOES HYDRO OTTAWA PLAN?

Hydro Ottawa proposed a plan that is responsive to:

- **Legal and regulatory requirements** by continuing to meet our obligations.
- **Internal business planning** based on expert analysis and professional judgment to develop construction and operations programs that address safety, business, technical, and operational needs.
- **Customer feedback** collected throughout our consultation on the application and ongoing customer engagements.

3. OUR FIVE-YEAR BUSINESS PLAN

Hydro Ottawa received approval from the Ontario Energy Board ("OEB") in November, 2020 for the method of calculating distribution rates that will be charged to customers for the 2021-2025 period, including certain annual adjustments (e.g. inflation). In this Application, Hydro Ottawa is seeking approval from the OEB for distribution rates that will be charged to customers in 2023 based on the approved method and annual adjustments.

The electricity industry in Ontario is regulated by the OEB. One of the OEB's roles is to review the business and distribution plans of all electricity distributors and approve the rates that they charge customers.

Between 2016 and 2020, Hydro Ottawa invested in distribution system capacity as well as the replacement of aging infrastructure to maintain operational effectiveness and efficiency. Upgrades to our fibre optic network and Customer Care and Billing System were also a focus, in addition to consolidating employees in two new buildings from end-of-life facilities.

Over the course of 2021 to 2025, Hydro Ottawa will continue to invest in our infrastructure, equipment, and workforce.

These needs are being driven by a diverse set of factors, such as aging infrastructure, sustained population and economic growth in the Ottawa area, an increasing number of severe weather events, technological evolution, cyber security threats, and workforce retirements. The 2021-2025 plan includes major asset replacement and upgrades, vehicle replacements, systems and software for resource planning programs, data analytics, and productivity improvements.

As a result, key initiatives that we have planned include:

- Building new distribution stations in growing areas of the city
- Connecting thousands of new customers every year
- Supporting local infrastructure projects like Light Rail Transit
- Upgrading and modifying infrastructure to enhance reliability and capacity on the grid
- Replacing equipment that has reached end-of-life
- Strengthening the grid's ability to withstand the effects of severe weather
- Investing in digital solutions to enhance customer service
- Renewing our vehicle fleet
- Recruiting and retaining a new generation of highly-skilled employees

4. HOW CUSTOMERS HELPED INFORM OUR PLAN

Our goal is to put the customer at the centre of everything we do. Hydro Ottawa is committed to engaging with our customers, understanding their needs and preferences, and operating in an efficient and cost effective manner. In preparing our business plan, we reached out directly to customers to better understand their priorities and expectations for the electricity services they receive. Price, reliability, and investing in new technology ranked as the top three priorities.

Together with the customer feedback that we receive on an ongoing basis, we took this input and developed a plan emphasizing four principles:

1. Minimize rate increases;
2. Maintain reliability and service quality;
3. Address key pressures to the distribution system; and
4. Make prudent investments in emerging technologies to enhance service offerings and/or reduce operating costs.

Nearly 21,000 customers shared their thoughts on our preliminary plan through the completion of an online survey. The majority of residential customers (83%), small business customers (76%), and mid-market and key account customers (69%) shared that they supported Hydro Ottawa's planned increase or even spending a bit more to improve service based on the priorities above.

Electricity distributors like Hydro Ottawa are funded through the distribution rates paid by customers. We do not receive taxpayer money to fund our operations or investments in the distribution system. While Hydro Ottawa is responsible for collecting payment for the entire electricity bill, we retain only a portion of the delivery charge representing just over 21% of the average residential bill.

5. DOLLARS AND CENTS - EXPECTED COSTS OF THE PLAN

Like most businesses, Hydro Ottawa manages both a capital and an operating budget.

Capital expenditures are assets that have lasting benefits over many years (e.g. poles and wires), while operating expenditures are recurring expenses in day-to-day management of the company (e.g. tree trimming and billing).

For the 2021-2025 period, the approved level of capital in order to maintain system reliability and safety, and invest in infrastructure and equipment priorities is $497.6 million. For operations, an approved budget of $90.6 million for 2021 with annual inflationary increases.

The expected impacts on the distribution portion of customer bills over the five-year rate period are shown in Table 1 below.

Table 1- Impacts on Customers' Distribution Rates

	Change in Distribution Charge	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative	Average
Residential	$/month	$0.42	$1.46	$1.81	$0.48	$0.10	$0.85
	%	1.47%	5.02%	5.93%	1.52%	0.31%	2.85%
General Service (<50 kW)	$/month	($0.56)	$3.87	$5.18	$1.42	$0.82	$2.15
	%	(0.79%)	5.47%	6.94%	1.84%	1.04%	2.90%

6. DELIVERING VALUE FOR MONEY - EXPECTED BENEFITS FOR CUSTOMERS

Moving forward with our five-year plan enables us to maintain a high level of reliability for customers, while ensuring that we keep costs relatively low and continuously improve the way we do business.

Some of the ways in which customers and communities are expected to benefit from the proposals in our plan include the following:

- Improved system reliability (fewer and shorter outages, quicker restoration times, enhanced resilience to severe weather);
- Greater electricity supply capacity for growing areas of the city;
- Greater personalization, choice, convenience, and self-serve capability in the services provided to customers;
- More options and solutions to help customers manage and monitor energy use with ongoing development of the Hydro Ottawa app and MyAccount;
- Stronger protections for grid assets and customer data against cyber threats;
- Increased ability to connect more renewable energy resources to the grid; and

- Lower costs, relative to alternative investment scenarios.

EXECUTIVE SUMMARY

1. INTRODUCTION

The Applicant, Hydro Ottawa Limited ("Hydro Ottawa" or "the utility"), is a corporation incorporated pursuant to the *Business Corporation Act,* R.S.O. 1990, c. B. 16, and is licensed under Ontario Energy Board ("OEB") Electricity Distributor License No. ED-2002-0556. As of the end of 2021, Hydro Ottawa distributed electricity to approximately 353,000 customers within the City of Ottawa and the Village of Casselman.

By way of this application, Hydro Ottawa is seeking OEB approval of its proposed distribution rates and other charges, effective January 1, 2023. This Rate Application ("Application") represents Hydro Ottawa's year three rate update under its five-year Custom Incentive Rate-setting ("Custom IR") plan. The adjustments to Hydro Ottawa's rates and other charges set forth herein are consistent with Hydro Ottawa's 2021-2025 Approved Settlement Agreement[1] and the OEB's Decision and Rate Order in EB-2019-0046 issued on January 7, 2021.[2]

The OEB articulated its policies and practices regarding the Custom IR rate-setting method in its 2012 report entitled *Renewed Regulatory Framework for Electricity: A Performance-Based Approach* ("RRFE Report"). The RRFE Report states that, under a Custom IR approach, "rates are set based on a five year forecast of a distributor's revenue requirement and sales volumes."[3] In addition, the RRFE Report stipulates that "the specifics of how the costs approved by the Board will be recovered through rates over the term will be determined in individual rate applications…" and that "[t]his rate-setting method is intended to be customized to fit the specific applicant's circumstances."[4]

Under Hydro Ottawa's approved Custom IR plan for the 2021-2025 period, its capital spending and operating expenses have been set for a five-year period, pursuant to specific requirements and formulas set forth in the 2021-2025 Approved Settlement Agreement. Consistent with the 2021-2025 Approved

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Ontario Energy Board, *Decision and Order,* EB-2019-0261 (January 7, 2021).
[3] Ontario Energy Board, *Renewed Regulatory Framework for Electricity: A Performance-Based Approach,* (October 18, 2012), p. 18.
[4] *Ibid.,* p. 18-19.

Settlement Agreement, this Application seeks approval of targeted adjustments to rates and other charges, effective January 1, 2023.

Both the OEB's Custom IR method and the 2021-2025 Approved Settlement Agreement require Hydro Ottawa to submit annual updates on the progress of capital spending in key categories.[5] This reporting requirement is a separate obligation to this Application that requires, among other things, the disclosure of spending results from a full year of the Custom IR period. Hydro Ottawa will report its first custom incentive rate progress report in 2022.

2. BACKGROUND - HYDRO OTTAWA'S 2021-2025 CUSTOM IR APPLICATION & OEB DECISION

Hydro Ottawa filed a Custom IR Application (EB-2019-0261) with the OEB on February 10, 2020, where the utility sought approval for changes to the rates that it charges for electricity distribution to be effective January 1, 2021 through December 31, 2025. Hydro Ottawa submitted an update to the Application that included 2019 year-end Actuals on May 5, 2020.

The following eight parties participated as intervenors in that proceeding:[6]

- Building Owners and Managers Association ("BOMA")
- Consumers Council of Canada ("CCC")
- Distributed Resource Coalition ("DRC")
- Environmental Defence ("ED")
- Energy Probe Research Foundation ("Energy Probe")
- Pollution Probe ("PP")
- School Energy Coalition ("SEC")
- Vulnerabile Energy Consumers Coalition ("VECC")

[5] Ontario Energy Board, *Renewed Regulatory Framework for Electricity: A Performance-Based Approach,* (October 18, 2012), p. 20; *2021-2025 Approved Settlement Agreement*, p. 17; Attachment 1.

[6] As set out in EB-2019-0046 *Procedural Order No. 1*, issued March 31, 2020, there were originally 10 parties who requested and were granted intervenor status. However, two parties (Richard Parry and Nash Smith) ultimately did not participate in the proceeding.

Hydro Ottawa, OEB staff and the eight intervenors of record (the "Parties") attended a Settlement Conference on August 10 - 14 and 17, 2020. Mr. Chris Haussmann of Haussmann Consulting Inc. acted as facilitator. Over the course of the Settlement Conference, the Parties came to an agreement on all issues with the exception of one relating to cost allocation and rate design (Issue 7.3).[7] A Settlement Proposal was filed with the OEB on September 18, 2020. The Parties proposed to proceed with a written hearing on the one outstanding issue. Pursuant to Procedural Order No. 7, OEB staff filed a submission on the settlement proposal on September 29, 2020. OEB staff submitted that the settlement proposal reflected a reasonable evaluation of Hydro Ottawa's planned outcomes, including appropriate considerations of the relevant issues, and allowed for appropriate resources for Hydro Ottawa to achieve its outcomes in its five-year plan. OEB staff also noted that the outcomes arising from the OEB's approval of the settlement proposal would reflect the public interest and would result in just and reasonable rates for customers.[8]

On October 2, 2020, the OEB issued Procedural Order No. 8, which accepted the settlement proposal as filed, and made provision to address the unsettled issue by way of a written hearing over the period of October 13 to November 3, 2020. On November 19, 2020, the OEB issued its Decision and Order on the settlement proposal and the unsettled issue. On the unsettled issue, the OEB found that for the GS > 50 to 1,499 kW, GS 1,500 to 4,999 kW, and Large Use classes, the fixed charges should be set by comparing the fixed charge resulting from Hydro Ottawa's standard rate design approach with the previous year's level for the five year rate term. In years where maintaining the current fixed/variable revenue split results in a higher fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the previous year's level. In years where maintaining the current fixed/variable revenue split results in a lower fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the lower value.

3. CUSTOM IR APPLICATION UPDATE

Hydro Ottawa hereby submits this Application, year three update, to the OEB for approval of its proposed distribution rates and other charges, effective January 1, 2023. This Application is submitted pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the "OEB Act"), the OEB's Decision issued November

[7] As identified in EB-2019-0046, *Decision on Issues List* and *Procedural Order No. 3*, issued June 22, 2020.
[8] Ontario Energy Board Staff, *OEB Staff Submission on Settlement Proposal*, (September 29, 2020), p. 3.

19, 2020 regarding Hydro Ottawa's 2021-2025 Custom IR Application, and relevant OEB guidelines and requirements. In particular, the preparation of this Application has been guided by the provisions set forth in the *Chapter 2* and *Chapter 3 Filing Requirements for Electricity Rate Applications* issued by the OEB on April 18, 2022 ("Filing Requirements"), as well as the *Handbook for Utility Rate Applications* issued in 2016.

Consistent with the previous annual rate adjustment applications filed under Hydro Ottawa's previous Custom IR plan for the 2016-2020 period, Hydro Ottawa has opted to structure this Application using a Cost of Service format. The intended objective of this approach is to facilitate comparisons which Board members and staff, intervenors and consumers may wish to make between this Application and Hydro Ottawa's original 2021-2025 Custom IR Application. The utility believes that this is in the interest of all parties to ensure such ease of reference for the principal pieces of evidence on the record for this proceeding.

In addition, in the interest of supporting similar efficiencies, Hydro Ottawa has prepared three tables below. Table 1 below summarizes relevant forward looking actions and commitments which were agreed upon by the Parties and set out in the 2021-2025 Approved Settlement Agreement. Table 2 provides a summary of the findings of the written hearing on the one unsettled cost allocation item, and required action pursuant to the OEB's final Decision on Hydro Ottawa's part. Table 3 provides an updated summary of Hydro Ottawa's 2021-2025 revenue requirement, as approved pursuant to the 2021-2025 Approved Settlement Agreement. Please see Table 4 below for further details regarding expected updates and timing thereof for certain annual and mid-term adjustment placeholders.

Table 1 - Summary of Remaining Actions from 2021-2025 Approved Settlement Agreement

#	Item	Description of Agreed Action	Settlement Agreement Page Number	2022 Rate Application Exhibit
1	Effective Date	Initial effective date of rates arising from the Approved Settlement Proposal to be January 1, 2021. Hydro Ottawa will file annual applications to implement the OEB's approval of the Custom IR framework for the years 2022-2025.	Page 14	Exhibit 1 - Administration
2	Custom Price Escalation Factor ("CPEF")	CPEF of "I minus X plus G" will apply to OM&A expenditures only, where: "I" is updated annually and corresponds to the OEB's annual inflation rate for incentive rate-setting under Price Cap IR and Annual Index plans "X" is 0.45% - calculated as 0% Total Productivity Factor plus 0.45% Stretch Factor, and is fixed for the duration of the Custom IR term "G" is 0.34% - calculated using forward-looking customer growth rate based on Hydro Ottawa's 2021-2025 load forecast multiplied by a 0.35 scaling factor, and fixed for the duration of the Custom IR term.	Pages 14-15	Exhibit 4 - Operating Expenses
3	Capital Stretch Factor	For 2023, the value of the Capital Stretch Factor continues to be calculated by adding an additional stretch factor of 0.75% to the stretch factor determined for use in Hydro Ottawa's CPEF (0.45%) for a total value of 1.2%. The Capital Stretch Factor of 1.2% will be applied on the capital-related revenue requirement. Thereafter, for the remaining years of the Custom IR term, the Capital Stretch Factor will be adjusted such that it increases by a value of 0.6% on an annual basis.	Pages 15-16	Exhibit 6 - Calculation of Revenue Deficiency or Surplus
4	Performance Monitoring and Reporting	Hydro Ottawa will report annually on two primary elements: ● A Custom Performance Scorecard; and ● Updates on the progress of capital	Pages 16-17	N/A

		spending in key categories, including additional information regarding the Performance Outcomes Accountability Mechanism ("POAM") Deferral Account. Reporting will occur after the full year has concluded.		
5	2016-2020 Capital Additions	$472.2M of capital additions to the 2016 opening balance.		
6	Working Capital Allowance ("WCA")	Hydro Ottawa will calculate the 2023 WCA by adjusting the 2022 amount by an inflationary increase. The OEB's annual published inflation factor will be used. These inflationary increases will apply to all components of the Working Capital Base.	Pages 18-19	Exhibit 2 - Rate Base
7	Rate Base	2021 Rate Base: ● 2021: $1.2M ● 2022: $1.3M ● 2023: $1.4M ● 2024: $1.4M ● 2025: $1.4M	Page 20	Exhibit 2 - Rate Base
8	2021-2025 Capital Expenditures	Capital Expenditures per year: ● 2021: $120.2M ● 2022: $99.3M ● 2023: $88.0M ● 2024: $95.1M ● 2025: $95.0M	Pages 20-21	Exhibit 2 - Rate Base
9	2021-2025 Capital Additions	Capital Additions per year: ● 2021: $152.8M ● 2022: $122.5M ● 2023: $77.8M ● 2024: $82.8M ● 2025: $119.2M With flexibility related to the $10.0M reduction over the five-year term.	Pages 20-21	Exhibit 2 - Rate Base
10	Commitments	● City of Ottawa's Energy Evolution ● Capitalization of Cloud Computing Costs ● Distribution Losses ● MiGen Program	Pages 22-23	Exhibit 2 - Rate Base
11	Load Forecast	● Set for the five year Custom IR. ● Load Forecast will not include adjustments related to conservation	Pages 23-24; Attachment 10	Exhibit 3 - Other Revenue &

		and demand management ("CDM") other than those related to the wind-down of the Conservation First Framework ("CFF"). The Parties acknowledge that Hydro Ottawa will include future CDM savings driven by the Independent Electricity System Operator ("IESO") or other provincial or federal initiatives in the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA"). • CDM adjustments related to the CFF wind-down will be incorporated in the Load Forecast using a half-year approach while the CDM thresholds will be set on an annualized basis for the ("LRAMVA") for the 2021-2025 period.		Exhibit 4 - Operating Expenses
12	OM&A	Opening balance for 2021: $90.6 Million. For the years starting 2022, OM&A will be escalated on an annual basis using the CPEF described in Item #2 above.	Page 25	Exhibit 4 - Operating Expenses
13	Cost of Capital	Short-Term and Long-term debt rates will remain fixed over the 2021-2025 period.	Pages 25-26	Exhibit 5 - Cost of Capital and Capital Structure
14	Return on Equity ("ROE")	For the 2021-2023 period, ROE will remain fixed based on the established OEB ROE for January 1, 2021 rates. The established OEB ROE for January 1, 2024 will be adopted for the 2024-2025 period. Parties agree that if the OEB revises its underlying methodology for calculating ROE in advance of Hydro Ottawa's adjustment for 2024 and 2025, the updated ROE will be the lower of the following (i) the ROE rate established by the OEB for 2024 based on the revised methodology; or (ii) the ROE calculated for 2024 in September 2023 using the OEB's current formulaic methodology.	Page 26	Exhibit 5 - Cost of Capital and Capital Structure
15	Cost Allocation	2021 Cost Allocation model as a basis for 2021-2025. Hydro Ottawa will complete and file with its next rebasing application a new cost	Page 27	Exhibit 7-1-1 - Cost Allocation Study Requirements

		allocation study on the following: (i) the appropriate split between primary and secondary services of certain assets for cost allocation purposes; (ii) the appropriate customer count and non-coincident peak ("NCP") split between primary and secondary for the Residential and GS < 50 kW customer classes.		
16	Low Voltage ("LV") Rates	The Parties agreed to the rate design methodology and annually forecasted amounts to set LV rates.	Pages 27-28; Attachment 23	Exhibit 8 - Rate Design
17	Retail Transmission Service Rates ("RTSRs")	Hydro Ottawa will update its RTSRs to reflect the OEB's Decision and Order in EB-2020-0180 on 2020 Uniform Transmission Rates dated July 31, 2020. To be updated annually throughout the Custom IR rate term.	Pages 28; Attachment 22	Exhibit 8 - Rate Design
18	Specific Service Charges	• Agreed to Specific Service Charges will be escalated over the 2021-2025 period using the "I minus X" component of the CPEF (Item #2 above). The exception being the Access Power Poles - Wireline charge, which Hydro Ottawa will continue to use the OEB generic charge). • Adjust Hydro Ottawa's Other Revenue forecast to incorporate the revenue impact of the agreed upon modifications. • Removal of the Reconnect at Meter of New Account Holder charge • Hydro Ottawa will utilize the OEB's prescribed Standard Supply Service Administration Charge ("SSS Charge") of $0.25 per customer per month. • Elimination of the Transformer Ownership Credit ("TOC"), effective November 1, 2025.	Pages 28-30	Exhibit 3 - Other Revenue & Exhibit 8 - Rate Design
19	Disposition of Deferral and Variance Accounts ("DVAs") related to the 2016-2020 rate term	Continuation of certain rate riders through the end of 2022.	Pages 30-33	Exhibit 9 - Deferral and Variance Accounts
20	Four new or updated	• Cumulative ESM for the 2021-2025	Pages 34-41;	Exhibit 9 -

	DVAs	rate term. • A POAM Deferral Account. • Modified Capital Variance Account. • Modified CCRA Regulatory Account. • OEB established COVID-19 pandemic deferral Account.	Attachment 5	Deferral and Variance Accounts
21	Disposition of DVAs for the 2021-2025 Custom IR term	DVAs will be cleared during the Custom IR term in accordance with OEB policies that are in effect during each year of the Custom IR term.	Page 41	Exhibit 9 - Deferral and Variance Accounts
22	Z-factor	Hydro Ottawa may apply for Z-factor relief in the event that the utility incurs costs arising from unforeseen events, decisions, or activities the results of which cannot reasonably be anticipated or qualified at this time and where the costs exceed the utility's $1.0M materiality threshold.	Pages 41-42	Exhibit 4 - Operating Expenses & Exhibit 9 - Deferral and Variance Accounts
23	Going-in, Annual and Mid-term Adjustments	A limited number of annual and mid-term rate adjustments will be required over the course of Hydro Ottawa's 2021-2025 rate term.	Page 42; Attachment 4	

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Table 2 - Summary of Actions from Written Hearing on Cost Allocation and OEB Decision

#	Item	Description of Action	OEB Decision and Order Page Number	2022 Rate Application Exhibit
1	Fixed charges for GS > 50-1,499 kW, 1,500-4,999 kW, and Large Use classes	Fixed charges will be set by comparing the fixed charge resulting from Hydro Ottawa's standard rate design approach with the previous year's level for the five year rate term. In years where maintaining the current fixed/variable revenue split results in a higher fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the previous year's level. In years where maintaining the current fixed/variable revenue split results in a lower fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the lower value.	Pages 2, 21-24	Exhibit 8 - Rate Design
2	Future Applications	• Any future Custom IR application needs to be justified and the OEB needs to be satisfied that other rate-setting options have been considered; and • Hydro Ottawa's efforts and achievements with respect to productivity improvements in its capital programs and projects, undertaken during the 2021-2025 term, should be reported as part of Hydro Ottawa's next rebasing application.	Page 12	Exhibit 1 - Administration

Table 3 below is intended to synthesize the approvals emerging from the 2021-2025 Approved Settlement Agreement and the OEB's Decision on Hydro Ottawa's Custom IR Application, and to offer a clear overview of the resultant updates to Hydro Ottawa's revenue requirement. With regards to revenue requirements for 2023, Hydro Ottawa is seeking approval for various annual updates as part of this Application which will be updated later in the proceeding. For further details, please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency.

Table 3 - Summary of Hydro Ottawa's 2021-2025 Revenue Requirement

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Return on Rate Base	$64,029	$68,503	$70,868	$71,950	$74,111
Distribution Expenses (not including amortization)	$90,600	$93,490	$96,472	$96,400	$98,415
Depreciation, amortization	$51,956	$55,472	$57,686	$59,039	$62,125
Payment in Lieu of Taxes	$891	$2,131	$6,327	$8,758	$5,431
Service Revenue Requirement	**$207,477**	**$219,597**	**$231,352**	**$236,147**	**$240,082**
Less Capital Stretch Factor	$ -	$776	$1,659	$2,575	$3,482
Service Revenue Requirement Net of Capital Stretch Factor	**$207,477**	**$218,821**	**$229,694**	**$233,572**	**$236,601**
Less Revenue Offsets	$9,680	$9,397	$9,291	$10,512	$10,653
Base Revenue Requirement	**$197,797**	**$209,423**	**$220,403**	**$223,059**	**$225,948**
Transformer Ownership Credit	$1,065	$1,069	$1,073	$1,079	$906
Revenue Requirement from Rates	**$198,861**	**$210,492**	**$221,475**	**$224,138**	**$226,854**
Forecasted Load at 2020 Rates	$188,518	$189,731	$191,002	$192,415	$193,588
Cumulative Revenue Deficiency (over 2020)	**$(10,344)**	**$(20,761)**	**$(30,473)**	**$(31,723)**	**$(33,266)**
Yearly Revenue Deficiency over 2020	**$(10,344)**	**$(10,417)**	**$(9,712)**	**$(1,250)**	**$(1,543)**

4. SPECIFIC RELIEF REQUESTED

Consistent with relevant provisions of the 2021-2025 Approved Settlement Agreement, as summarized in Table 1 above, Hydro Ottawa applies for the following Order or Orders:

a) Approval of 2023 revenue requirement, as updated for annual adjustments, as proposed in Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency;
b) Approval of 2023 electricity distribution rates and charges, as proposed in Exhibit 8-10-1: Current and Proposed Tariff of Rates and Charges;
c) Approvals related to deferral and variance accounts, as proposed in Exhibit 9-2-1: New Deferral and Variance Accounts and Exhibit 9-3-1: Disposition of Deferral and Variance Accounts; and
d) Approval of other items or amounts that may be requested by Hydro Ottawa in the course of the proceeding and such other relief or entitlements as the OEB may grant.

Hydro Ottawa requests that its current (i.e. 2022) rates provided in Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges be declared interim effective January 1, 2023, as necessary, if 2023 approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2023. In such an event, Hydro Ottawa also requests the Board to approve establishment of an account that would provide for the recovery of differences between the interim rate and the approved rates, as determined by the OEB in its final Decision and Order.

For additional details on the specific approvals and relief that Hydro Ottawa is seeking in this Application, please see Exhibit 1-1-3: Administration.

5. ANNUAL ADJUSTMENTS

Hydro Ottawa has calculated adjustments to its 2023 revenue requirement, consistent with the 2021-2025 Approved Settlement Agreement. Where appropriate, Hydro Ottawa has used the Cost of Service Models and directions provided by the OEB for 2023 Cost of Service Applications.

Table 4 below provides a summary of annual and mid-term adjustments for the 2023-2025 years by Exhibit.

Table 4 - Summary of Annual and Mid-Term Adjustments

#	Item	Timing	Adjustment Description
1	Working Capital Allowance	Annual	Use of OEB's annual inflation factor (with no productivity or growth factor)
2	Cost of Capital - ROE[9]	Mid-term adjustment (for 2024 and 2025)	Use of OEB's Fall 2023 deemed ROE results for 2024 and 2025
3	Cost of Capital - Long-Term Debt Rate	Set	Set for all years
4	Cost of Capital - Short-Term Debt Rate	Set	Set for all years
5	Inflation Factor for OM&A	Annual	Use of OEB's annual inflation factor
6	Specific Service Charges[10]	Annual	"I minus X" component of modified Custom Price Escalation Factor (i.e. OEB inflation factor minus 0.45% stretch factor)
7	Low Voltage Charges	Annual	Based on updated Transmission Connection rates
8	Retail Transmission Service Rates	Annual	Based on OEB-approved adjustments to the Hydro One Networks' Uniform Transmission Rates ("UTRs") using the RTSR model
9	Deferral Accounts	In accordance with OEB policy	Disposition of Group 1 and Group 2 accounts will be in accordance with applicable OEB policy
10	Third Party Non-Distribution Charges	Ad hoc	Further to OEB direction

Hydro Ottawa is including the following annual rate adjustments in this Application, as per the 2021-2025 Approved Settlement Agreement:

- *Inflationary Factor* - Per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa will annually update the escalation factor utilized for the following calculations: Working Capital Allowance, Operations Maintenance & Administration ("OM&A"), and Specific Service Charges. The OEB's inflationary factor will be used in calculating the escalation factor for each of these components. Given that the OEB inflation factor for 2023 incentive rate-setting under Price Cap

[9] As stated in the *2021-2025 Approved Settlement Agreement*, if the OEB revises its underlying methodology for calculating ROE in advance of Hydro Ottawa's scheduled adjustment for 2024 and 2025, then the updated ROE for 2024 and 2025 will be the lower of the following: (i) the ROE rate established by the OEB for 2024, based upon the revised methodology, or (ii) the ROE rate calculated for 2024 in September 2023 using the OEB's current formulaic methodology for determining deemed ROE as documented in the *Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*, issued December 11, 2009.

[10] This does not include the Access Power Poles - Wireline charge, for which Hydro Ottawa will continue to use the OEB's generic charge.

IR and Annual Index plans have not yet been released, in this Application Hydro Ottawa is using the OEB's 2022 inflation factor of 3.3%. Hydro Ottawa will update its proposed Working Capital Allowance, OM&A, Specific Service Charges and resulting impact of its proposed 2023 revenue requirement and rates when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. For additional information, please refer to Exhibit 2-3-1: Working Capital Requirement, Exhibit 3-2-2: Specific Service Charges, and Exhibit 4-1-2: Operations, Maintenance and Administration Summary.

- *Retail Transmission Service Rates ("RTSRs")* - Per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa is using the RTSRs for its 2023 rates, as calculated by the OEB's RTSR Workform. RTSR updates will also be based upon OEB-approved adjustments to the Hydro One Networks Inc. ("Hydro One") Uniform Transmission Rates ("UTRs"). Given that Hydro One UTRs are not typically approved in time for adjusting Hydro Ottawa's rates on January 1, UTRs for 2023 will be set up using those from the previous year (i.e. 2022). Differences in the new yearly rates will be captured in Uniform System of Accounts 1584 - RSVA Network and 1586 - RSVA Connection for future disposition. For additional information, please refer to Exhibit 8-3-1: Retail Transmission Service Rates and Attachment 8-3-1(A): OEB Workform - 2023 RTSR Workform.

- *Retail Service Charges* - These charges apply to services provided by a distributor to retailers or to customers, with respect to the supply of competitive electricity through retailer contracts. For additional information, please refer to Exhibit 8-4-1: Retail Service Charges.

- *Wholesale Market Service* ("WMS") *Rate* - Hydro Ottawa has used the current OEB generic WMS rate in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1: Current and Proposed Tariff of Rates and Charges. For additional information, please refer to Exhibit 8-5-1: Wholesale Market Service Rate.

- *Smart Metering Charge* ("SMC") - On April 14, 2022, the OEB issued an interim Smart Metering Charge Order which reduced the approved SMC for Residential and General Service < 50 kW customers.[11] For the period from May 1 to December 31, 2022, the SMC was reduced from $0.57

[11] Ontario Energy Board, *Decision,* EB-2022-0137 (April 14, 2022).

per smart meter per month to $0.43 per meter per month. Hydro Ottawa has reflected this updated charge in its Proposed Tariff of Rates and Charges, as outlined in Exhibit 8-10-1 by using the latest approved rate (i.e. 2022). For additional information, please refer to Exhibit 8-6-1: Smart Meter Entity Charge.

- *Revised and New Specific Service Charges* - Service charges apply to services that are over and above Hydro Ottawa's standard level of service offerings and may result from a customer's action or inaction. The revenue from these charges offset the total revenue requirement. Multiple currently-approved service charges will be updated as part of this Application, consistent with the 2021-2025 Approved Settlement Agreement. All other service charges will remain at the 2021 approved rate. This does not include the Access Power Poles - Wireline charge, for which Hydro Ottawa will continue to use the OEB's generic charge, as outlined in the OEB's Order on the Wireline Pole Attachment Charge.[12] For additional information, please refer to Exhibit 3-2-2: Specific Service Charges.

- *Low Voltage ("LV") Service Rate* - Hydro Ottawa receives LV charges from Hydro One for a number of Shared Distribution Stations, Specific Lines and Shared Lines. The OEB has previously determined that it was appropriate for an embedded electricity distributor or a distributor with embedded distribution points (such as Hydro Ottawa) to establish and maintain a variance account for LV charges from its host distributor.[13] In this Application, the LV charge has been allocated to the customer classes based on the class percentage of Retail Transmission Connection dollars (using 2022 current rates). For additional information, please refer to Exhibit 8-8-1: Low Voltage Service Rate.

- *Disposition of Deferral and Variance Accounts* - Hydro Ottawa is requesting the disposition of Group 1 Deferral and Variance Accounts related to year end 2021 balances; and Group 2, specifically Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA"), related to 2020 balances. The dispositions are in compliance with the OEB's report on the *Electricity Distributors'*

[12] Ontario Energy Board, *Order - Wireline Pole Attachment Charge*, EB-2020-0288 (December 10, 2020).
[13] Ontario Energy Board, *Decision with Reasons,* EB-2005-0529 March 21, 2006), p. 17.

Deferral and Variance Account Review Initiative ("EDDVAR Report")[14] and the OEB's *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications*, as updated on April 18, 2022. Hydro Ottawa has complied with the EDDVAR Report guidelines and is requesting a disposition period of two years for Group 1 Subtotal Accounts (excluding Global Adjustment); and three years for the LRAMVA: a Group 2 Account. The disposition of LRAMVA will be recovered uniformly over the three years for all classes except the Street Lighting rate class. For the Street Lighting rate class, Hydro Ottawa is requesting the disposition of the 2017 LRAMVA account balance in 2023 and the 2018-2020 LRAMVA account balances uniformly in 2024 and 2025. For the disposal of Global Adjustment and Capacity Based Recovery ("CBR") Class B balances, Hydro Ottawa is requesting a one year disposition period. For additional information, please refer to Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

6. MODELS AND WORKFORMS

Hydro Ottawa has included the following models and Workforms with this Application:

- *Attachment 4-3-1(A): OEB Workform - 2023 Income Tax/PILS Workform:* The Payments in Lieu of Taxes ("PILS") Workform provides detailed calculations of Hydro Ottawa's forecasted PILS payable.

- *Attachment 4-4-2(A): OEB Workform - Lost Revenue Analysis:* Lost Revenue Adjustment Mechanism Variance Account ("LRAM") Workform consolidates information that distributors have received to account for differences between forecast revenue attributable to CDM activity embedded in rates and actual revenues loss due to the impacts of CDM programs.

- *Attachment 6-1-1(A): OEB Workform - 2023 Revenue Requirement Workform*: The Revenue Requirement Workform provides a summary of the drivers of Hydro Ottawa's 2023 proposed Revenue Requirement. The Workform also provides summaries related to load forecast, cost allocation, and rate design.

[14] Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*, EB-2008-0046 (July 31, 2009).

- *Attachment 8-3-1(A): OEB Workform - 2023 RTSR Workform:* The RTSR Workform uses recent Hydro One rates and Hydro Ottawa-specific load and billing information to determine distributor-specific Transmission Network and Connection rates by customer rate class.

- *Attachment 8-7-1(A): Dry Core Calculations:* The Dry Core Calculations spreadsheet provides detailed calculations that support the proposed dry core charges.

- *Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges:* The Tariff Schedule and Bill Impacts Model identifies existing and proposed tariff and rate schedules, as well as detailed bill impacts for typical customers in all classes.

- *Attachment 9-1-1(A): OEB Workform - Deferral and Variance Accounts (Continuity Schedule):* The 2022 DVA Workform provides an Account-level history of Deferral and Variance Accounts, including recent disposition history, and worksheets that facilitate designing rate riders for requested Account dispositions.

- *Attachment 9-3-1(A): OEB Workform - Global Adjustment Analysis:* The Global Adjustment ("GA") Analysis Workform serves as a reasonability tool for assessing the accuracy of commodity-related pass through account balances of electricity distributors. The workform provides a calculation of an approximate expected balance in Account 1589 RSVA - GA and compares the expected amount to the amount in the general ledger. For Account 1588 - RSVA Power, the workform assesses the balance in this Account in relation to the annual purchases in Account 4705 - Power Purchased.

7. DISTRIBUTION AND TOTAL BILL IMPACTS

Table 5 below provides a summary of the total bill impacts for typical customers in all classes. Please see Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges for further details regarding Hydro Ottawa's proposed bill impacts.

Table 5 - Bill Impacts

Rate Class		Approved	Proposed
		2022	2023
Residential (750 kWh)	Distribution Charge	$30.52	$32.33
	Change in Distribution Charge		$1.81
	% Distribution Increase		5.93%
	% Increase of Total Bill		3.71%
General Service <50 kW (2000 kWh)	Distribution Charge	$74.63	$79.81
	Change in Distribution Charge		$5.18
	% Distribution Increase		6.94%
	% Increase of Total Bill		3.87%
General Service 50 kW - 1,499 kW (250 kW)	Distribution Charge	$1,557.88	$1,631.18
	Change in Distribution Charge		$73.30
	% Distribution Increase		4.71%
	% Increase of Total Bill		3.27%
General Service 1,500 kW - 4,999 kW (2,500 kW)	Distribution Charge	$16,698.18	$18,447.43
	Change in Distribution Charge		$1,749.25
	% Distribution Increase		10.48%
	% Increase of Total Bill		0.81%
Large Use (7,500 kW)	Distribution Charge	$51,802.82	$57,381.32
	Change in Distribution Charge		$5,578.50
	% Distribution Increase		10.77%
	% Increase of Total Bill		3.59%
Sentinel Lighting (0.4 kW)	Distribution Charge	$13.11	$14.82
	Change in Distribution Charge		$1.70
	% Distribution Increase		12.99%
	% Increase of Total Bill		8.77%
Street Lighting (1 kW)	Distribution Charge	$7.65	$10.32
	Change in Distribution Charge		$2.67
	% Distribution Increase		34.94%
	% Increase of Total Bill		14.03%
Unmetered Scattered Load (470 kWh)	Distribution Charge	$18.30	$20.19
	Change in Distribution Charge		$1.89
	% Distribution Increase		10.31%
	% Increase of Total Bill		4.70%

All of which is respectfully submitted this 3rd day of August, 2022.

ALIGNMENT WITH RENEWED REGULATORY FRAMEWORK

The OEB articulated its policies and practices regarding the Custom Incentive Rate-setting ("Custom IR") method in its 2012 report entitled Renewed Regulatory Framework ("RRF"). The Renewed Regulatory Framework for Electricity ("RRFE") Report states that, under the Custom IR method, "rates are set based on a five year forecast of a distributor's revenue requirement and sales volumes."[1] In addition, the RRFE Report stipulates that "the specifics of how the costs approved by the Board will be recovered through rates over the term will be determined in individual rate applications…" and that "[t]his rate-setting method is intended to be customized to fit the specific applicant's circumstances."[2]

Hydro Ottawa used the Custom IR option offered under the RRF for its 2021-2025 rate application on account of its significant and unique multi-year capital needs. In designing its Custom IR Application and the evidence filed in support of its capital and operational funding requirements, Hydro Ottawa endeavoured to be responsive to the OEB's expectations for Custom IR applications, as set out in the RRFE Report. The following are examples of steps undertaken by Hydro Ottawa to apply key principles of the RRF in its Custom IR Application:

a) Applying for 2021 rebasing, then applying for a rate-setting approach to recover forecasted capital needs while recovering Operating, Maintenance and Administration ("OM&A") needs pursuant to a customized I-X+G formula;
b) Identifying historical and future productivity initiatives to achieve continuous improvement;
c) Providing a customer engagement strategy to ensure responsiveness and flexibility to evolving customer preferences;
d) Providing a comprehensive asset management and infrastructure investment plan that is linked to the capital budget, prioritizes for total bill impact, is informed by customer consultation, and has been subject to an independent assessment;

[1] Ontario Energy Board, *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (October 18, 2012), p. 18.
[2] *Ibid,* p. 18-19.

e) Providing an annual reporting mechanism through which Hydro Ottawa can inform the OEB and stakeholders of its progress on implementing its capital plan as well as its continuous improvement initiatives; and

f) The inclusion of important ratepayer protection and accountability mechanisms: (1) an asymmetrical Earnings Sharing Mechanism ("ESM") with no dead band; (2) a set of asymmetrical and symmetrical Capital Variance Accounts for certain capital investments; and (3) a Performance Outcomes Accountability Mechanism that supports the objectives of the RRF by establishing outcomes-based measures and targets related to achievement of the objectives in Hydro Ottawa's 2021-2025 Distribution System Plan ("DSP").

The Settlement Proposal filed on September 18, 2020 was the result of the Settlement Conference held August 10-14 and August 17, 2020. The Parties[3] made numerous compromises with respect to various matters to arrive at the Settlement Proposal, which were intended to support and not detract from the objectives set out in the RRF. In its October 2, 2020 Decision on Settlement Proposal and Procedural Order No. 8, the OEB accepted the settlement proposal as filed. Subsequently, in its Decision and Order issued on November 19, 2020, the OEB concluded that "the implementation of the settlement proposal should result in reasonable outcomes for both Hydro Ottawa and its customers."[4] The OEB formed this decision in the context of a Custom IR plan covering a five-year term.

Hydro Ottawa remains committed to integrating the core principles and objectives of the RRF throughout its operations and business, and will continue to undertake steps in support of this effort over the course of its 2021-2025 Custom IR term. Delivering value across the customer experience is a core element of Hydro Ottawa's corporate vision and business strategy – *Strategic Direction 2021-2025*, which continues to serve as the utility's guiding principles. Through such measures as enhanced benchmarking, custom incentive progress reporting and productivity initiatives, a capital stretch factor applied to capital-related revenue requirement, and a Performance Outcomes Accountability Mechanism, Hydro Ottawa is committed to continuous improvements and to maximize operational performance. The expectations and goals set forth in the RRFE Report will continue to guide Hydro Ottawa in the execution of its business

[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[4] Ontario Energy Board, *Decision and Order,* EB-2019-0261 (November 19, 2020), p. 12.

plans and capital investment programs, and in the ongoing alignment of its interests with those of its customers.

CUSTOMER ENGAGEMENT

Hydro Ottawa views customer engagement as an essential part of doing business and places the customer at the centre of everything it does by considering customer impacts. As reflected in Hydro Ottawa's *2016-2020 Strategic Direction*, which informed its 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application, stakeholder engagement is a guiding principle of Hydro Ottawa's business strategy. The utility thus "takes into account the interests of all our stakeholders including employees, customers, suppliers, our shareholder and the communities and environment in which we operate."[1]

The key Divisions within Hydro Ottawa that are primarily responsible for customer outreach are Customer Service (including Conservation and Demand Management), Distribution Operations, Asset Management, and Communications and Public Affairs. Customer needs and expectations are diverse and dynamic. To ensure Hydro Ottawa aligns its services to effectively meet evolving customer expectations, Hydro Ottawa undertakes many customer engagement activities related to all areas of its distribution services. Customers also have the option to proactively engage with Hydro Ottawa through a variety of traditional and digital channels.

As of the end of 2021, Hydro Ottawa distributed electricity to approximately 353,315 customers over a 1,116 square kilometer service territory within the City of Ottawa and the Village of Casselman. Of those customers, 324,728 were Residential, 25,479 were General Service < 50 kW, 3,098 were General Service > 50 kW, and 10 were in the Large Use rate class. Given that Hydro Ottawa is the electricity distributor for the nation's capital, services are provided to all customers in both official languages.

The value in engaging customers is that it ensures Hydro Ottawa's business initiatives continue to align with the needs and expectations of its rapidly growing and diverse urban and rural customer base.

[1] Hydro Ottawa's strategic plan is rooted in four strategic objectives which closely mirror the core outcomes supported under the RRFE framework: Customer Value; Financial Strength; Organizational Effectiveness; and Corporate Citizenship. This plan has been formally adopted by Hydro Ottawa Holding Inc., the parent company of Hydro Ottawa Limited.

FINANCIAL INFORMATION

1. INTRODUCTION

This Schedule provides a summary of Financial related information as per the Chapter 2 Filing Requirements for Electricity Rate Applications issued by the OEB on April 18, 2022.

2. ACCOUNTING ORDERS

Hydro Ottawa confirms that it maintains compliance with the Uniform System of Accounts ("USofA"), as set out in the OEB's Accounting Procedures Handbook ("APH").

Hydro Ottawa has received a number of utility-specific accounting orders, please note any 1508 Sub-Accounts that are now closed are no longer listed in this Exhibit.

As part of the OEB's Decision and Order on Hydro Ottawa's 2012 distribution rate application, Hydro Ottawa received the following utility-specific accounting order:[1]

- Sub-Account 1508 - Other Regulatory Assets - Other Post-Employment Benefits ("OPEB") Deferral Account, to record cumulative actuarial gains or losses in Hydro Ottawa's post-retirement benefits.

As part of the OEB's Decision and Order on Hydro Ottawa's 2016 distribution rate application, Hydro Ottawa received the following utility-specific accounting orders:[2]

- Sub-Account 1508 - Other Regulatory Assets - Gains and Losses on Disposal of Fixed Assets Variance Account, to record the difference between the forecast and actual loss on the disposal of fixed assets, related to retirement of assets or damage to plant.
- Sub-Account 1508 - Other Regulatory Assets - Earnings Sharing Mechanism ("ESM") Variance Account, to record amounts related to any earnings above Hydro Ottawa's approved Return on

[1] Ontario Energy Board, *Decision and Rate Order*, EB-2011-0054 (January 26, 2012).
[2] Ontario Energy Board, *Decision and Order*, EB-2015-0004 (December 22, 2015).

Equity ("ROE") to be shared on a 50/50 basis between Hydro Ottawa and its ratepayers with no dead band.

- Sub-Account 1508 - Other Regulatory Assets - Connection Cost Recovery Agreement ("CCRA") Payments Differential Variance Account, to record the revenue requirement difference between what Hydro Ottawa has included in base rates and what actual CCRA payments were made to Hydro One Networks Inc.
- Sub-Account 1508 - Other Regulatory Assets - Revenue Requirement Differential Variance Account related to Capital Additions, to record the revenue requirement impact of underspending on Hydro Ottawa's capital plan by specific categories.
- Sub-Account 1508 - Other Regulatory Assets - Efficiency Adjustment Mechanism ("EAM") Deferral Account, to record the proxy stretch factor related to any declines in Hydro Ottawa's efficiency ranking during the Custom IR term for 2016-2020, compared to the year 2014 starting efficiency ranking point. This sub-account is final in 2020 and replaced starting in 2021 with the Performance Outcomes Accountability Mechanism ("POAM") Deferral Account. Please see details below.

As part of the OEB's Decision and Order on Hydro Ottawa's 2021-2025 Custom IR Application,[3] Hydro Ottawa received the following utility-specific accounting orders:

- Sub-Account 1508 - Connection Cost Recovery Agreement ("CCRA") Payments Differential Variance Account, to recover the difference between the forecasted new (known and unknown) and true-up CCRA payments made to Hydro One. The Account is symmetrical and effective January 1, 2021 replaces the existing Sub-Account 1508 - Other Regulatory Assets - Connection Cost Recovery Agreement ("CCRA") Payments Deferral Account.
- Sub-Account 1508 - Other Regulatory Assets - Performance Outcomes Accountability Mechanism ("POAM") Deferral Account, to link the execution of certain aspects of Hydro Ottawa's 2021-2025 Distribution System Plan ("DSP") to the recovery of amounts included in the agreed-upon revenue requirement. There are five performance metrics linked to specific outcomes identified in the DSP, each of which will have an annual target.

[3] Ontario Energy Board, *Decision and Order*, EB-2019-0261 (January 7, 2021).

- Sub-Account 1508 - Capital Additions Revenue Requirement (excluding sub-set of System Access) Differential Variance Account, effective January 1, 2021 this account replaces the existing Sub-Account 1508 - Other Regulatory Assets - Revenue Requirement Differential Variance Account related to Capital Additions. The modified account is to record the revenue requirement impact of underspending on Hydro Ottawa's capital plan by specific categories excluding sub-set of System Access.
- Sub-Account 1508 - Other Regulatory Assets - Subset of System Access Capital Additions (net of contributions) Revenue Requirement Differential Variance Account, to record the revenue requirement impact of overspending or underspending in the utility's capital plan during 2021-2025 for a subset of the System Access category. This subset will consist of third party-driven plant relocation and residential expansion capital additions. Effective January 1, 2021, this account has been separated from the existing Revenue Requirement Differential Variance Account related to Capital Additions described above.
- Sub-Account 1508 - Earnings Sharing Mechanism ("ESM") Variance Account, as part of the 2016-2020 Approved Settlement Agreement[4], the ESM was calculated on an individual yearly basis. As per Hydro Ottawa's 2021-2025 Approved Settlement Agreement,[5] the account has been modified such that starting in 2021 the ESM will function as a cumulative account, with the balance (if any) being cleared and credited on a final basis to customers at the end of the five-year rate term. Other components of the previous ESM will remain the same.

Hydro Ottawa hereby confirms compliance with the foregoing utility-specific accounting orders. In addition, Hydro Ottawa confirms compliance with the following generic regulated accounting orders:

- Energy Retailer Service Charges, to establish the following new variance accounts:[6]
  - Sub-Account 1508 - Other Regulatory Assets - Retailer Service Charges Incremental Revenue; and

[4] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004 (April 29, 2015, Updated June 29, 2015)
[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), pages 34-35.
[6] Ontario Energy Board, *Decision and Order in the matter of Energy Retailer Service Charges effective May 1, 2019*, EB-2015-0304 (February 14, 2019).

- Sub-Account 1508 - Other Regulatory Assets - Retailer Service Charges Incremental Revenue Carrying Charges.

- Sub-Account 1509 - Impacts Arising from the COVID-19 Emergency, to record the costs associated with the Emergency under five sub-accounts. Please refer to Exhibit 9-1-3: Group 2 Accounts for further details on sub-account 1509.
- Accounting Guidance related to Pension and OPEB Forecast Accrual vs. Actual Cash Payment Differential Variance Account.[7]
- Sub-Account 1508 - Other Regulatory Assets - OPEB Differential - Variance Tracking Account related to Pension and OPEB.[8]

Please refer to Exhibit: 9-1-3: Group 2 Accounts for additional information on the accounts described in this Schedule.

3. ACCOUNTING STANDARDS USED

Hydro Ottawa adopted International Financial Reporting Standards ("IFRS") for financial reporting purposes on January 1, 2015.

4. ACCOUNTING TREATMENT FOR UTILITY-OWNED GENERATION

Hydro Ottawa confirms that the accounting for utility-owned generation, other than behind-the-meter generation, has been segregated from its rate-regulated activities.

5. ACCOUNTING TREATMENT OF NON-UTILITY BUSINESS

Hydro Ottawa confirms that the accounting treatment used by the utility segregates the business activities of its non-utility business from its rate-regulated business.

6. CHANGES TO ACCOUNTING POLICIES USED IN PREVIOUS APPLICATIONS

The following are the IFRS that the utility adopted and were accepted as part of the 2021-2025 Approved Settlement Agreement:

- IFRS 15 – Revenue from Contracts with Customers,

[7] Ontario Energy Board, *Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs* (May 18, 2017).
[8] Ontario Energy Board, *Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs*: Section B - Variance Tracking Account (Sept 14, 2017).

- IFRS 9 – Financial Instruments, and;
- IFRS 16 – Leases.

RATE BASE OVERVIEW

1. INTRODUCTION

This Schedule provides an overview of Hydro Ottawa's yearly distribution rate base, including information on approved net fixed assets, calculated on a mid-year average basis, along with working capital allowance ("WCA"). Net fixed assets are gross assets in service minus accumulated amortization and contributed capital.

2. SUMMARY OF 2021-2025 RATE BASE

As part of the 2021-2025 Approved Settlement Agreement[1] both gross and net capital additions have been set for the five year term while working capital will be annually adjusted based on an approved inflationary parameter. Details regarding WCA can be found in Exhibit 2-3-1: Working Capital Requirement.

Table 1 provides a summary of Hydro Ottawa's 2021-2022 approved, 2023 proposed and 2024-2025 illustrative rate base.

Table 1 – Summary of Rate Base ($'000s)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Opening Net Book Value	$1,083,600	$1,182,840	$1,248,271	$1,267,004	$1,289,424
Closing Net Book Value	$1,182,840	$1,248,271	$1,267,004	$1,289,424	$1,345,241
Average Net Fixed Assets	**$1,133,220**	**$1,215,555**	**$1,257,638**	**$1,278,214**	**$1,317,333**
Working Capital Allowance	$85,459	$88,279	$91,193	$91,224	$93,231
RATE BASE	**$1,218,679**	**$1,303,834**	**$1,348,831**	**$1,369,438**	**$1,410,564**

Hydro Ottawa will update its proposed rate base and resulting impact of its proposed 2023 revenue requirement and rates when the OEB published its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. Please see Exhibit 2-3-1: Working Capital Requirement for more details.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).

Please see Exhibit 2-2-1: Assets Property Plant & Equipment & Accumulated Depreciation for details regarding gross assets and accumulated depreciation. The approved capital expenditure plan for 2021-2025 is summarized in Exhibit 2-4-1: Capital Expenditure Summary. Details regarding WCA can be found in Exhibit 2-3-1: Working Capital Requirement.

As per the 2021-2025 Approved Settlement Agreement, a number of regulatory accounts will track any revenue requirement associated with certain variances to the approved 2021-2025 rate base. Specifically, the Capital Variance Accounts ("CVA") and the Connection Cost Recovery Agreement ("CCRA") Payments Deferral Account. For more detail on the regulatory accounts that track revenue requirement variances please see Exhibit 9-1-3: Group 2 Accounts. For a summary of approved capital additions by capital program and items not included in Capital Asset Additions for the 2021-2025 term, please see Exhibit 2-4-1: Capital Expenditure Summary.

GROSS ASSETS - PROPERTY PLANT AND EQUIPMENT AND ACCUMULATED DEPRECIATION

This Schedule provides an overview of Hydro Ottawa's Approved Gross Assets and Accumulated Depreciation for its 2021-2025 Custom Incentive Rate-setting ("Custom IR") period. Net fixed assets (gross assets in service minus accumulated depreciation/amortization and contributed capital) is used in the determination of rate base. For the calculation of rate base, please see Exhibit 2-1-1: Rate Base Overview.

As per the 2021-2025 Approved Settlement Agreement,[1] Hydro Ottawa's Approved Gross Assets and Accumulated Depreciation are fixed for the five year rate term. The Parties[2] agreed that "Hydro Ottawa's 2021-2025 Custom IR plan, as updated with the amendments agreed upon in this Settlement Proposal, provides adequate resources to allow the utility to manage its assets while satisfying customer preferences and expectations, and to operate a safe and reliable electricity distribution system."[3] As part of the amendments, the Parties agreed it was reasonable to reduce the capital spending and additions by $10.M. Please see Exhibit 2-4-1: Capital Expenditure Summary for further details.

Table 1 below provides a summary of Hydro Ottawa's Approved 2021-2025 Gross Assets, Accumulated Depreciation and resulting average net book value.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 11

Table 1 – Gross Assets, Accumulated Depreciation and Net Book Value ($000)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Opening Gross Assets	$1,358,887	$1,507,478	$1,626,152	$1,700,252	$1,779,853
Closing Gross Assets	$1,507,478	$1,626,152	$1,700,252	$1,779,853	$1,896,452
Average Gross Assets	**$1,433,182**	**$1,566,815**	**$1,663,202**	**$1,740,052**	**$1,838,152**
Opening Accumulated Depreciation	$ (275,287)	$ (324,639)	$ (377,881)	$ (433,247)	$ (490,428)
Closing Accumulated Depreciation	$ (324,639)	$ (377,881)	$ (433,247)	$ (490,428)	$ (551,211)
Average Accumulated Depreciation	**$ (299,963)**	**$ (351,260)**	**$ (405,564)**	**$ (461,838)**	**$ (520,820)**
Opening Net Book Value	$1,083,600	$1,182,840	$1,248,271	$1,267,004	$1,289,424
Closing Net Book Value	$1,182,840	$1,248,271	$1,267,004	$1,289,424	$1,345,241
Average Net Book Value	**$1,133,220**	**$1,215,555**	**$1,257,638**	**$1,278,214**	**$1,317,333**

As per the 2021-2025 Approved Settlement Agreement, a number of regulatory accounts will track any revenue requirement associated with certain variances to the approved 2021-2025 capital additions that are included in rate base - namely, the Capital Variance Accounts ("CVA") and the Connection Cost Recovery Agreement ("CCRA") Payments Deferral Account. For a summary of Approved Capital Additions by capital program and for items not included in capital asset additions for the 2021-2025 term please see Exhibit 2-4-1: Capital Expenditure Summary. For more detail on the regulatory accounts that track revenue requirement variances, please see Exhibit 9-1-3: Group 2 Accounts.

WORKING CAPITAL REQUIREMENT

1. INTRODUCTION

This Schedule provides a summary of the components of the Working Capital Requirement agreed to in Hydro Ottawa's 2021-2025 Approved Settlement Agreement.[1] As part of the Agreement, all components of the working capital will be annually adjusted based on the inflationary factor published by the OEB for incentive rate-setting under Price Cap IR and Annual Index applications. Hydro Ottawa will update its proposed working capital and the resulting impact on its proposed 2023 revenue requirement and rates when the OEB publishes its inflation factor for the year 2023.

Table 1 presents the 2021 approved working capital allowance ("WCA").

Table 1 – 2021 Approved Working Capital Allowance ($'000s)

	2021 Approved[2]
Power Supply Expenses	$1,048,856
OM&A Expenses	$90,600
Total Expenses for Working Capital	$1,139,456
Working Capital %	7.50%
TOTAL WCA	**$85,459**

Table 2 below presents the 2022 approved,[3] 2023 proposed and 2024-2025 illustrative WCA. As a placeholder pending publication of the OEB's inflation factor, the 2023 WCA has been inflated by the OEB's 2022 inflation rate of 3.3%.[4] Values presented for 2024-2025 align with what was presented as

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] *Ibid.*
[3] Hydro Ottawa Limited, *2022 Electricity Distribution Rate Application - Application Updated, Appendices and Models*, EB-2021-0035, December 3, 2021), p. 4.
[4] OEB Decision and Order: *Inflation factors to be used in rate adjustment applications for rates effective in 2022*, EB-2021-0212 (November 18, 2021).

illustrative totals at the draft rate order stage of Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application.[5]

Table 2 – Working Capital Allowance 2022-2025 ($'000s)

	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Prior Year Working Capital Allowance	$85,459	$88,279	$89,261[6]	$91,224
Annual Increase	3.30%	3.30%	2.20%	2.20%
Current Year Total WCA	**$88,279**	**$91,193**	**$91,224**	**$93,231**

2. WORKING CAPITAL PERCENTAGE

The Parties to the 2021-2025 Settlement Agreement[7] agreed that Hydro Ottawa would incorporate the OEB's default WCA percentage of 7.5% for the WCA included in the rate base calculation.

3. OPERATIONS, MAINTENANCE AND ADMINISTRATION

For more details on the Operations, Maintenance & Administration ("OM&A") expenses summarized in Table 1, please see Exhibit 4-1-2: Operations, Maintenance and Administration Summary.

Please note all components of working capital are increased by the inflationary factor, which is a different escalation factor than what is applied to the proposed OM&A.

4. CALCULATION OF POWER SUPPLY EXPENSE

As discussed above, total Cost of Power for 2023 will be inflated from the base 2022 figure using the OEB's annual inflation factor when available.

[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 19.
[6] 2024 prior year total does not equal 2023 current year total as 2024 and 2025 are illustrative amounts that have not been updated for the impact of the annual update applications.
[7] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

Please see Exhibit 3-1-1: Load Forecast for details on the billing determinants underpinning the estimated 2021 Power Supply Expense and the forecasted purchased kWh and peak kW produced by the load forecast.

CAPITAL EXPENDITURE SUMMARY

1. INTRODUCTION

This Schedule provides a summary of the approved capital expenditures as per the 2021-2025 Approved Settlement Agreement.[1] Expenditures were planned in the following OEB-defined categories: System Access, System Renewal, System Service, and General Plant.

As part of the 2021-2025 Approved Settlement Agreement the Parties[2] agreed that it was reasonable to reduce the capital spending and additions by $10.0M. Although Hydro Ottawa summarized the $10.0M adjustment within the Settlement Agreement, which is also reflected in the tables below, it was agreed that "Hydro Ottawa will retain the flexibility within the agreed-upon envelope approach to make more informed decisions over the course of the five-year rate term regarding the implementation of these reductions."[3]

2. CAPITAL EXPENDITURES

Hydro Ottawa's service territory continues to be characterized by both a growing and a shifting customer base as expanding suburban areas and load intensification in established communities are driving a need for investments to maintain reliability, increase supply capacity, and reduce the frequency and duration of outages. At the same time, as customer priorities and needs evolve with the advancement of technology and innovation, discernible shifts are being triggered: in patterns of supply and demand; in preferences with regards to the availability of information on the services received by customers; and in expectations for how quickly and effectively Hydro Ottawa can restore service when an outage occurs.

Renewing Hydro Ottawa's aged and aging infrastructure in deteriorating condition (i.e. stations, and underground and overhead systems) at an appropriate pace remains a priority for both near-term performance and long-term sustainability of the distribution system.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 20.

Actual and planned capital spending for 2021-2025 continues to be focused on the enhancement of system capacity to keep pace with growth and shifts in loads within the service territory as well renewal of the aged and aging infrastructure at risk of failure. Table 1 provides a summary of these expenditures for 2021-2025.

Table 1 – Summary of Capital Expenditures ($'000,000s)

Investment Category	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
System Access (net of contribution)	$17.8	$17.9	$17.7	$15.6	$15.3
System Renewal and Service	$72.2	$72.3	$64.5	$64.6	$64.4
General Plant including CCRAs	$33.2	$11.3	$7.3	$17.0	$16.4
TOTAL	**$123.2**	**$101.5**	**$89.6**	**$97.2**	**$96.0**
$10.0M Reduction	($3.0)	($2.2)	($1.6)	($2.1)	($1.0)
TOTAL AFTER REDUCTION	**$120.2**	**$99.3**	**$88.0**	**$95.1**	**$95.0**

3. CAPITAL ADDITIONS SUMMARY

Hydro Ottawa's Approved Capital Additions, inclusive of $10.0M agreed reduction, over the 2021-2025 Custom Incentive Rate-setting ("Custom IR") Term is summarized in Table 2.

Table 2 – Summary of Capital Additions (inclusive of $10.0M Reduction) ($'000,000s)

Investment Category	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
System Access (net of contribution)	$19.5	$17.9	$17.6	$15.6	$15.3
System Renewal and Service	$67.5	$92.5	$53.9	$59.3	$81.0
General Plant including CCRAs	$65.8	$12.1	$6.2	$7.9	$22.9
TOTAL	**$152.8**	**$122.5**	**$77.8**	**$82.8**	**$119.2**

4. ITEMS NOT INCLUDED IN CAPITAL ADDITIONS

As part of the 2016-2020 Approved Settlement Agreement, a Capital Investment Variance Account was established to "track variances and associated revenue requirement impacts computed and tracked on an annual basis, resulting from any underspending in the three categories [General Plant, System Renewal and Service, and System Access] calculated on a cumulative basis. Disposition of any credit

to customers will occur at the end of the five-year term."[4] As part of the 2021-2025 Approved Settlement Agreement, the Parties agreed that this variance account would continue with some modification. For 2021-2025 the associated revenue requirement of a portion of the System Access category, specifically plant relocation and residential expansion, will be tracked in a separate Variance Account and will be symmetrical. The Capital Investment Variance Account does not impact Hydro Ottawa's proposed distribution rates for 2023. Please see Exhibit 9-1-3: Group 2 Accounts for more details.

In addition, as part of the 2021-2025 Approved Settlement Agreement, the Parties agreed to the continued use of the Connection Cost Recovery Agreement ("CCRA") Payment Deferral Account with modification. With the modification, the account will now include the difference in revenue requirement of new and true-up payments between what Hydro Ottawa has forecasted and what is actually paid for in CCRA payments. Please see Exhibit 9-1-3: Group 2 Accounts for more details.

Lastly, the Parties agreed to the application of a stretch factor to be applied to Hydro Ottawa's capital-related revenue requirement. Please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency for more details.

5. ADDITIONAL CAPITAL PLAN ITEMS

As part of the 2021-2025 Approved Settlement Agreement, Hydro Ottawa agreed to meaningfully consider the goals of its capital plan "with a view to pursuing cost efficiencies, reduced emissions, and enhanced energy outcomes for consumers in the City of Ottawa."[5] In addition, Hydro Ottawa will consider these elements in its next Distribution System Plan and Business Plan, and will report on realized cost-efficiency and coordination related to the City of Ottawa's action plan for reducing greenhouse gas emissions, also known as Energy Evolution, in its next rebasing application.

The Parties also accepted Hydro Ottawa's proposal to capitalize some integration-related, non-recurring cloud computing costs associated with its Enterprise Resource Planning system of the type that had previously been accepted by the utility's auditors. However, the Parties noted that "such acceptance

[4] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 7, 2015), p. 25.
[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 22.

should not be construed as: (i) Parties accepting the appropriateness of such regulatory treatment generally, or in the future, with respect to these specific costs; (ii) approval from the OEB that such regulatory treatment is appropriate; or (iii) the provision of guidance to Hydro Ottawa's auditors, who shall make an independent judgment regarding this issue."[6]

In addition, the parties agree that Hydro Ottawa shall prepare a plan to reduce distribution losses and implement as many of the cost-effective measures as possible during 2023-2025. In Hydro Ottawa's next rebasing application and DSP, all other cost-effective measures will be incorporated. Please see Exhibit 8-9-1: Loss Adjustment Factors for more detail.

Lastly, the Parties support Phase 2 of the MiGen pilot project[7] "on the understanding that (i) all parameters and metrics (including the project's impact on reliability, customer costs/savings, generation, electric vehicle penetration, line losses, and potential costs and savings from any proposed future expansion of the pilot after 2025) be reported and included in Hydro Ottawa's next rebasing application, and (ii) the ratepayer costs of the project be limited to the budgeted $2.2M over the 2021-2025 period."[8]

[6] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 22.
[7] As described in the updates to section 2.3.3 of Attachment 2-4-3(E): Material Investments filed on May 5, 2020 and in the response to interrogatory DRC-9 in *Hydro Ottawa's Custom IR proceeding*, EB-2019-0261.
[8] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 23.

LOAD FORECAST

1. INTRODUCTION

Hydro Ottawa engaged Itron to complete a 2021-2025 sales and energy forecast, including total energy and demand sales by rate class, total number of customers and connections, and billing demand, for its 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application. As an outcome of the 2021-2025 Approved Settlement Agreement,[1] the forecast numbers have been set for the five year Custom IR term. The Load Forecast was presented both with and without Conservation and Demand Management ("CDM") and included a customized approach for CDM saving thresholds for the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA").

As described in the 2021-2025 Approved Settlement Agreement, the Parties[2] acknowledge that "the values for Residential, General Service < 50 kW, General Service 50 to 1,000 kW Non Interval, and General Service 50 to 1,000 kW Interval models have a CDM variable in the regression models. The resulting model output includes the impact of future CDM. As a result of the coefficient on the CDM variable, the CDM output from the model is not a one-to-one relationship to the proposed CDM savings. Adjustments for CDM for the General Service 1,000 to 1,499 kW, General Service 1,500 to 4,999 kW, Large Use, Unmetered Scattered Load, and Street Lighting classes happen outside of the model specification. In addition, the annualized savings are transformed into a monthly series, and in some cases a centered moving average is used to smooth the transition from year to year. This also results in the proposed CDM savings not having a one-to-one relationship with the output of CDM within the Load Forecast."[3]

2. 2021-2025 LOAD FORECAST

Table 1 below provides Hydro Ottawa's sales forecast by MWh for 2021-2025.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), Attachment 3, p. 1.

Table 1 – 2021-2025 Energy Sales Forecast by Customer Class (MWh)[4]

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Residential	2,258,843	2,280,182	2,305,786	2,339,674	2,359,684
General Service < 50 kW	708,639	710,222	713,228	717,823	719,362
General Service 50 to 1,000 kW Non Interval	1,091,085	1,056,449	1,021,440	988,364	949,975
General Service 50 to 1,000 kW Interval	1,364,773	1,413,973	1,463,774	1,517,384	1,564,934
General Service 1,000 to 1,499 kW	389,402	392,217	394,994	398,727	401,058
General Service 1,500 to 4,999 kW	693,934	698,365	703,557	710,450	714,171
Large Use	575,952	575,413	575,413	577,069	575,413
Unmetered Scattered Load	13,641	13,188	12,737	12,285	11,834
Sentinel Lighting	47	47	47	47	47
Street Lighting	23,955	23,893	23,893	23,893	23,893
TOTAL MWh SALES	**7,120,269**	**7,163,948**	**7,214,868**	**7,285,717**	**7,320,370**

Table 2 provides Hydro Ottawa's demand forecast by kW for 2021-2025. CDM demand savings are modeled as a function of Sales.

Table 2 – 2021-2025 Demand Sales Forecast by Customer Class (kW)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
General Service 50 to 1,000 kW Non Interval	2,810,072	2,734,277	2,657,662	2,585,280	2,501,269
General Service 50 to 1,000 kW Interval	3,201,012	3,297,917	3,396,004	3,501,595	3,595,248
General Service 1,000 to 1,499 kW	860,836	866,547	872,179	879,752	884,481
General Service 1,500 to 4,999 kW	1,537,380	1,545,513	1,555,042	1,567,693	1,574,524
Large Use	1,055,426	1,054,605	1,054,605	1,057,124	1,054,605
Standby Power	7,440	7,440	7,440	7,440	7,440
Sentinel Lighting	132	132	132	132	132
Street Lighting	66,556	66,152	66,152	66,152	66,152
TOTAL KW DEMAND SALES	**9,538,854**	**9,572,582**	**9,609,217**	**9,665,168**	**9,683,851**

[4] This forecast does not include the Dry Core Transformer Charge.

3. CUSTOMER AND CONNECTION FORECAST

Table 3 below provides Hydro Ottawa's average number of customers for the 2021-2025 period as per the 2021-2025 Approved Settlement Agreement.

Table 3 – 2021-2025 Average Number of Customers by Class

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Residential	316,346	319,510	322,705	325,932	329,191
General Service < 50 kW	25,391	25,554	25,704	25,846	25,987
General Service 50 to 1,000 kW Non Interval	2,004	1,930	1,856	1,781	1,707
General Service 50 to 1,000 kW Interval	1,043	1,084	1,126	1,168	1,212
General Service 1,000 to 1,499 kW	73	73	73	73	73
General Service 1,500 to 4,999 kW	68	68	68	68	68
Large Use	11	11	11	11	11
Standby Power	3	3	3	3	3
TOTAL CUSTOMERS	**344,940**	**348,233**	**351,545**	**354,883**	**358,252**

Table 4 below provides Hydro Ottawa's average number of connections for the 2021-2025 period as per the 2021-2025 Approved Settlement Agreement.

Table 4 – 2021-2025 Average Number of Connections by Customer Class

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Unmetered Scattered Load	3,321	3,321	3,321	3,321	3,321
Sentinel Lighting	55	55	55	55	55
Street Lighting	62,806	63,725	64,645	65,564	66,484
TOTAL CONNECTIONS	**66,182**	**67,101**	**68,021**	**68,940**	**69,860**

4. TRANSFORMER OWNERSHIP CREDIT FORECAST

Table 5 below provides Hydro Ottawa's Approved forecast kW for 2021-2025 for the transformer ownership credit ("TOC").

As part of the Approved 2021-2025 Approved Settlement Agreement, the parties agreed that as of November 1, 2025, the TOC will be discontinued for all customers. Please refer to Exhibit 8-1-1: Fixed/Variable Proportion for more details.

Table 5 – 2021-2025 Demand Sales Forecast (kW) for Transformer Ownership Credit

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
General Service 50 to 1,000 kW Non Interval	312,336	313,462	314,671	316,518	265,838
General Service 50 to 1,000 kW Interval	101,746	102,113	102,507	103,108	86,599
General Service 1,000 to 1,499 kW	354,927	356,207	357,581	359,679	302,089
General Service 1,500 to 4,999 kW	889,684	892,893	896,336	901,596	757,236
Large Use	707,488	710,040	712,778	716,960	602,164
TOTAL KW DEMAND SALES	**2,366,182**	**2,374,715**	**2,383,873**	**2,397,861**	**2,013,925**

For the 2023 class level revenue forecast for the transformer ownership credit, please see Attachment 6-1-1(A): OEB Workform - 2023 Revenue Requirement Workform.

5. LOAD FORECAST PRIOR TO CDM ADJUSTMENTS

Table 6 below provides Hydro Ottawa's sales forecast excluding CDM impacts. As discussed in Section 1 above, the CDM savings do not have a one-to-one relationship with the output of CDM within the Load Forecast.

For clarity, Table 6 is the sum of Table 1 and Table 8.

Table 6 – 2021-2025 Energy Sales Forecast without CDM by Customer Class (MWh)[5]

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Residential	2,258,843	2,280,182	2,305,786	2,339,674	2,359,684
General Service < 50 kW	720,115	722,974	725,981	730,576	732,114
General Service 50 to 1,000 kW Non Interval	1,102,247	1,067,368	1,032,028	998,682	960,071
General Service 50 to 1,000 kW Interval	1,378,809	1,428,642	1,479,005	1,533,289	1,581,629
General Service 1,000 to 1,499 kW	394,239	397,048	399,591	402,923	404,684
General Service 1,500 to 4,999 kW	730,959	736,095	741,287	748,180	751,902
Large Use	604,263	604,263	604,263	605,919	604,263
Unmetered Scattered Load	13,714	13,263	12,812	12,360	11,909
Sentinel Lighting	47	47	47	47	47
Street Lighting	27,415	27,419	27,419	27,419	27,419
TOTAL MWh SALES	**7,230,651**	**7,277,300**	**7,328,220**	**7,399,069**	**7,433,723**

Table 7 provides Hydro Ottawa's demand forecast excluding CDM impacts. For clarity, Table 7 is the sum of Table 2 and Table 9.

Table 7 – 2021-2025 Demand Sales Forecast without CDM by Customer Class (kW)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
General Service 50 to 1,000 kW Non Interval	2,834,500	2,758,170	2,680,834	2,607,858	2,523,364
General Service 50 to 1,000 kW Interval	3,228,658	3,326,809	3,426,004	3,532,920	3,628,131
General Service 1,000 to 1,499 kW	870,649	876,346	881,506	888,263	891,836
General Service 1,500 to 4,999 kW	1,605,335	1,614,763	1,624,293	1,636,944	1,643,774
Large Use	1,098,490	1,098,490	1,098,490	1,101,009	1,098,490
Standby Power	7,440	7,440	7,440	7,440	7,440
Sentinel Lighting	132	132	132	132	132
Street Lighting	75,860	75,890	75,891	75,891	75,891
TOTAL KW DEMAND SALES	**9,721,064**	**9,758,040**	**9,794,589**	**9,850,457**	**9,869,058**

6. CDM ADJUSTMENTS IN LOAD FORECAST

Tables 8 and 9 provide Hydro Ottawa's approved CDM adjustments for savings achieved after 2019.

[5] This forecast does not include the Dry Core Transformer Charge.

Table 8 – 2021-2025 Energy Sales CDM Adjustments by Customer Class (MWh)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Residential	0	0	0	0	0
General Service < 50 kW	11,476	12,752	12,753	12,753	12,752
General Service 50 to 1,000 kW Non Interval	11,162	10,919	10,588	10,318	10,096
General Service 50 to 1,000 kW Interval	14,036	14,669	15,231	15,905	16,695
General Service 1,000 to 1,499 kW	4,837	4,831	4,597	4,196	3,626
General Service 1,500 to 4,999 kW	37,025	37,730	37,730	37,730	37,731
Large Use	28,311	28,850	28,850	28,850	28,850
Unmetered Scattered Load	73	75	75	75	75
Sentinel Lighting	0	0	0	0	0
Street Lighting	3,460	3,526	3,526	3,526	3,526
TOTAL MWh SALES	**110,382**	**113,352**	**113,352**	**113,352**	**113,353**

Table 9 – 2021-2025 Demand Sales CDM Adjustments by Customer Class (kW)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
General Service 50 to 1,000 kW Non Interval	24,428	23,893	23,172	22,578	22,095
General Service 50 to 1,000 kW Interval	27,646	28,892	30,000	31,325	32,883
General Service 1,000 to 1,499 kW	9,813	9,799	9,327	8,511	7,355
General Service 1,500 to 4,999 kW	67,955	69,250	69,251	69,251	69,250
Large Use	43,064	43,885	43,885	43,885	43,885
Standby Power	0	0	0	0	0
Sentinel Lighting	0	0	0	0	0
Street Lighting	9,304	9,738	9,739	9,739	9,739
TOTAL KW DEMAND SALES	**182,210**	**185,458**	**185,372**	**185,289**	**185,207**

7. ANNUALIZED CDM THRESHOLD FOR LRAMVA

Tables 10 and 11 provide Hydro Ottawa's Annualized CDM Thresholds for the LRAMVA for 2021-2025, as set in the 2021-2025 Approved Settlement Agreement.

Table 10 – 2021-2025 Annualized CDM Threshold for LRAMVA (MWh)[6]

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Residential	0	0	0	0	0
General Service < 50 kW	13,129	13,064	12,999	12,935	12,871
General Service 50 to 1,499 kW	35,710	35,533	35,358	35,183	35,008
General Service 1,500 to 4,999 kW	37,731	37,633	37,536	37,439	37,343
Large Use	28,851	28,837	28,823	28,809	28,795
Unmetered Scattered Load	75	75	74	74	74
Sentinel Lighting	0	0	0	0	0
Street Lighting	3,526	3,509	3,491	3,474	3,457
TOTAL MWh	**119,021**	**118,650**	**118,281**	**117,914**	**117,546**

Table 11 – 2021-2025 Annualized CDM Threshold for LRAMVA (kW)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
General Service 50 to 1,499 kW	63,939	63,623	63,308	62,995	62,682
General Service 1,500 to 4,999 kW	67,557	67,382	67,208	67,035	66,862
Large Use	51,658	51,632	51,607	51,582	51,557
Standby Power	0	0	0	0	0
Sentinel Lighting	0	0	0	0	0
Street Lighting	6,313	6,282	6,251	6,220	6,189
TOTAL KW DEMAND SALES	**189,467**	**188,920**	**188,375**	**187,833**	**187,291**

The CDM adjustments related to the Conservation First Framework ("CFF") wind-down were incorporated in the Load Forecast using a half-year approach, while the CDM LRAMVA thresholds were set on an annualized basis. For more details related to the LRAMVA Account, please see Exhibit 4-4-2: LRAM Variance Account.

[6] This forecast does not include the Dry Core Transformer Charge.

OTHER REVENUE SUMMARY

1. INTRODUCTION

Other Revenue, also referred to as Revenue Offsets, relates to all utility revenues other than distribution and cost of power revenues. Hydro Ottawa has classified these into categories, each of which is described in more detail within the following Schedules:

- Exhibit 3-2-2: Specific Service Charges
- Exhibit 3-2-3: Late Payment Charges
- Exhibit 3-2-4: Other Operating Revenue and
- Exhibit 3-2-5: Other Income and Deductions

Table 1 provides a summary of the approved, proposed and illustrative Other Revenue, by Uniform System of Accounts ("USofA") for 2021-2025. The totals for 2024 and 2025 are those provided during the draft rate order stage of Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application.

Table 1 – Other Revenue Summary ($'000s)

Other Revenue	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Specific Service Charges (4235)	$5,119	$5,243	$4,814	$5,872	$6,100
Late Payment Charges (4225)	$1,000	$1,000	$1,000	$1,000	$1,000
Other Operating Revenue (4082, 4084, 4086, 4090)	$1,456	$1,462	$1,460	$1,459	$1,472
Other Income & Deductions (4315, 4325, 4330, 4362, 4375, 4405)	$2,105	$1,691	$2,017	$2,181	$2,081
TOTAL OTHER REVENUE	**$9,680**	**$9,397**	**$9,291**	**$10,512**	**$10,653**

Some portions of other revenue have been set for the Custom IR term, while a portion of the rates and charges that are incorporated into other revenue will be updated annually per the agreed Custom Price

Escalation Factor ("CPEF") established in the 2021-2025 Approved Settlement Agreement, but will not include the "G" factor.[1] Table 2 provides a description of the CPEF (excluding the "G" factor).

Table 2 – Other Revenue Custom Price Escalation Factor

Component	As per Settlement Proposal
Inflation factor ("I")	• Uses the OEB inflation rate for incentive rate-setting under Price Cap IR and Annual Index plans • Uses standard OEB labour/non-labour weighting factors • Updated Annually
Productivity factor ("X")	• 0.45% (0% Total Productivity Factor plus 0.45% stretch factor) • Fixed for duration of Custom IR term
Total CPEF Value: (I - X)	• 3.3% - 0.45% = 2.85%[2]

Hydro Ottawa will update the proposed revenue requirement and impacted rates and charges when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. For the calculation of 2023 revenue required from distribution rates and revenue deficiency, please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency. Please see Exhibit 8-7-1: Specific Service Charges for a presentment of the rates and charges incorporated into other revenue.

[1] Hydro Ottawa Limited, 2021-2025 *Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020) p. 28.

[2] For illustrative purposes, this equation uses the OEB's inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2022, which is 3.3%. The inflation factor will be updated when the OEB's inflationary adjustment for 2023 is published.

SPECIFIC SERVICE CHARGES

1. INTRODUCTION

Specific Service Charges ("SSCs") are applied for service requests or activities which primarily benefit or are attributed to the requesting customer or are necessitated by customer inaction. Examples include setting up an account for a new customer or collection action arising from non-payment of an account.

The revenue from these charges offset the total revenue requirement. Please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency for more details regarding revenue requirement and revenue offsets.

As part of the rebasing Application process, routine service charges were reviewed to ensure that the associated costs of providing such services were appropriately recovered. As part of the 2021-2025 Approved Settlement Agreement,[1] the Parties[2] agreed to a modified approach to the annual inflation of certain SSCs and the removal of the reconnect at meter charges under the Customer Administration category. For a more detailed description of the annual escalation factor please see Exhibit 3-2-1: Other Revenue Summary.

2. SPECIFIC SERVICE CHARGE REVENUE

Each SSC is forecasted based on the rate factored by the estimated volume. Hydro Ottawa provides the expected revenue trend for each SSC in 2023 below, and describes how each rate will be adjusted. For each SSC's rates, please see Exhibit 8-7-1: Specific Service Charges. Volumes were set as part of the 2021-2025 Approved Settlement Agreement.

Table 1 below provides the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative revenue for each SSC.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

1 **Table 1 – Specific Service Charge Revenue ($'000s)**

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Customer Administration					
Arrears Certificate (formerly Account Certificate)	$0	$0	$0	$0	$0
Easement Certificate for Unregistered Easements	$7	$8	$8	$8	$8
Duplicate invoices for previous billing	$1	$1	$1	$1	$1
Special Billing Service	$6	$6	$7	$6	$7
Credit Reference/Credit Check (+ credit agency costs)	$2	$3	$3	$3	$3
Unprocessed Payment Charge	$50	$52	$54	$54	$54
Account Set Up Charge / Change of Occupancy Charge	$1,413	$1,470	$1,526	$1,527	$1,526
Interval Meter - Field Reading	$1	$1	$1	$1	$1
High Bill Investigation - If Billing is Correct	$2	$2	$3	$2	$3
Non-Payment of Account					
Collection of Account Charge - No Disconnection	$0	$0	$0	$0	$0
Reconnect at Meter - Regular Hours	$159	$164	$166	$166	$168
Reconnect at Meter - After Regular Hours	$60	$62	$64	$64	$65
Reconnect at Pole - Regular Hours	$4	$4	$5	$5	$5
Reconnect at Pole - After Regular Hours	$1	$1	$1	$1	$1
Other					
Temporary Service - Install and Remove ("TS-I&R") - Overhead - no transformer	$11	$12	$12	$12	$12
TS-I&R - Underground - no transformer	$25	$26	$27	$27	$27
TS-I&R Overhead - with transformer	$9	$10	$10	$10	$10
Wireline Pole Attachments	$3,246	$3,227	$2,655	$3,631	$3,770
Wireless Pole Attachments	$69	$142	$217	$295	$376
Drycore Transformer Distribution Charge	$49	$52	$56	$59	$63
Energy Resource Facilities Administration Charge	$0	$0	$0	$0	$0
TOTAL	**$5,119**	**$5,243**	**$4,814**	**$5,872**	**$6,100**

2

3 The SSC rate increases over the Custom Incentive Rate-setting ("Custom IR") term can be separated
4 into two groups: (1) those that are increased by the custom escalation factor, and (2) those that are driven

by other specific drivers. Regardless of the driver, the revenue provided above for 2023-2025, with the exception of the Wireless Pole Attachments revenue and the Drycore Transformer Distribution Charge revenue, reflects the volume totals as provided during the draft rate order stage of Hydro Ottawa's 2021-2025 Custom IR Application, and will be updated later during the 2023 rate application process. Please see below for more details.

2.1. SSCs ESCALATED BY THE CUSTOM ESCALATION FACTOR

Hydro Ottawa will update the proposed SSCs that are escalated by the custom escalation factor once the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023.

The following SSC volumes are based on the 2021-2025 rate application forecast.

2.1.1. Arrears Certificate

Hydro Ottawa expects minimal requests for this service in 2023.

2.1.2. Easement Certificate for Unregistered Easements

The forecast volume of 300 transactions for 2023 reflects historical trends.

2.1.3. Duplicate Invoices for Previous Billing

The forecast volume of 170 transactions for 2023 reflects historical trends.

2.1.4. Special Billing Service

The Special Billing Service charge (formerly Request for other Billing Information) is applied to all requests for customized billing information that involve sourcing, compiling, and presenting several months or years of billing information for customers or their agents. The volume of requests is expected to remain flat in 2023.

2.1.5. Credit Reference/Credit Check

The estimated volume of requests for this service is based on historical trends and is expected to remain flat in 2023.

2.1.6. Unprocessed Payment Charge

Costs associated with this service include internal costs for administering an unprocessable payment (i.e. non-sufficient funds or "NSF"), labour, and bank fees. Bank charges to the customer for processing a NSF cheque are not included. The annual volume of unprocessable payments in 2023 is estimated to be 2,000.

2.1.7. Account Set Up Charge/Change of Occupancy Charge

Estimated volume for this service in 2023 is 56,500, reflecting historical trends.

2.1.8. Interval Meter - Field Reading

The estimated volume is based on historical trends.

2.1.9. High Bill Investigation - If Billing is Correct

The forecasted volume is consistent with historical trends.

2.1.10. Reconnect at Meter during Regular Hours

The estimated volume for 2023 is based on historical trends.

2.1.11. Reconnect at Meter after Regular Hours

Volumes for this service are forecasted to remain low.

2.1.12. Reconnect at Pole during Regular Hours

Based upon historical trends, 17 requests for this service are estimated for 2023.

2.1.13. Reconnect at Pole after Regular Hours

Two requests for this service are forecasted in 2023, based upon historical trends.

2.1.14. Temporary Service - Install & Remove

Temporary services cover the connection, metering, installation, and removal of required assets to supply electrical energy on a planned temporary basis, as per Hydro Ottawa's Conditions of Service. Transformer rental costs are included in the Temporary Service - Install & Remove - Overhead - with

transformer charge. Any additional material costs beyond the standard service, such as the installation of a pole, the upgrade of a secondary buss, or new underground transformer requirements will be charged in addition to this SSC, and will be recorded as Other Income and Deductions.

The estimated volume of requests for this service is based on historical trends.

2.1.15. Energy Resource Facilities Administration Charge

Hydro Ottawa expects minimal requests for this service in 2023.

2.2. SSCs NOT ESCALATED BY THE CUSTOM ESCALATION FACTOR

2.2.1. Specific Access to Power Poles - Wireline Attachments

There are currently pole attachment agreements with telecommunication companies, and agreements with the City of Ottawa and Village of Casselman for streetlight attachments. As of January 1, 2021, Hydro Ottawa moved from an approved utility-specific wireline pole attachment rate to the OEB's provincial standard rate. The interim 2021 generic pole attachment rate of $44.5[3] was used to calculate estimated wireline pole attachment revenue for 2022. Proposed other revenue amounts were submitted by Hydro Ottawa on December 3, 2021 and were approved by the OEB as part of the Decision and Order EB-2021-0035.[4] Subsequently on December 16, 2021, the OEB approved a generic pole attachment rate of $34.76 effective January 1, 2022.[5] No adjustments were included in other revenue amounts as a result of the lower rate. Please see exhibit 9-1-3: Group 2 Accounts for more detail regarding the pole attachment variance account to track the revenue shortfall.

As a placeholder pending the OEB's rate order for 2023, the 2022 generic pole attachment rate has been inflated by the OEB's 2022 inflationary rate of 3.3% to estimate the proposed 2023 revenue. Revenues presented for 2024-2025 align with what was presented as illustrative revenue at the draft rate order stage of Hydro Ottawa's 2021-2025 Custom IR Application and incorporated into the Final Decision.

[3] Ontario Energy Board, *Order on Wireline Pole Attachment Charge* (December 10,2020).
[4] Ontario Energy Board, *Decision and Order Hydro Ottawa*, EB-2021-0035 (December 16,2021) p. 7.
[5] Ontario Energy Board, *Decision and Order Wireline Pole Attachment Charge,* EB-2021-0302 (December 16,2021).

The volume estimate for this service is based on the historical trend, which has seen a modest increase and is set for the five-year Custom IR term.

2.2.2. Specific Access to Power Poles - Wireless Attachments

As part of the 2021-2025 Approved Settlement Agreement, the revenue associated with wireless pole attachments was set for the Custom IR term. A volume of 600 attachments is expected in 2023. No adjustment will be required to the proposed Other Revenue related to wireless attachments.

2.2.3. Dry Core Transformer Charges

Dry Core transformer charges are applied to recover the cost of energy lost in the operation of dry core transformers. A specific charge is calculated for each transformer size that is currently in the utility's service area or in CSA-C802-94.

As per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa will calculate the dry core transformer loss charge for any new size of transformer upon connection, based on the approved dry core rate design. The Schedule of Rates and Tariffs will be updated annually for any new size of transformer. Please see Exhibit 8-7-1: Specific Service Charges for further details on the Dry Core transformer charges.

As part of the 2021-2025 Approved Settlement Agreement, the revenue associated with dry core transformers was set for the Custom IR term. No adjustment will be required to the proposed Other Revenue related to dry core transformer charges.

LATE PAYMENT CHARGES

An OEB-approved monthly interest rate of 1.5% (effective annual rate of 19.56% per annum or 0.04896% compounded daily rate) is applied to outstanding account balances that exceed 20 calendar days from the date on which the bill was issued to the customer.

Taking into account the continued promotion of automated payment withdrawal services, effective use of the Auto Dialer tool during the Disconnection Moratorium timeframe, and additional proposed OEB Customer Service Rule changes, the Late Payment Charge revenue was proposed at $1.0M each year of the 2021-2025 term. The Parties[1] agreed to this amount as part of the 2021-2025 Approved Settlement Agreement,[2] and this amount has been incorporated in the revenue requirement as part of this Application.

[1] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[2] Hydro Ottawa Limited, *2021-2025 Approved Settlement Agreement,* EB-2019-0261 (September 18, 2020), p. 30.

OTHER OPERATING REVENUES

1. OTHER OPERATING REVENUES

Other Operating Revenues include revenue associated with Standard Supply, Retailer, and Generator Services. Expected revenues for Other Operating Revenues were agreed to for all five years of Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting term, as per the 2021-2025 Approved Settlement Agreement.[1] Hydro Ottawa has incorporated the agreed-upon 2023 revenue into its proposed base revenue requirement.

Table 1 shows the approved revenue for Other Operating Revenues for the 2021-2025 period.

Table 1 – Other Operating Revenue 2021-2025 ($'000s)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Standard Supply Services	$1,012	$1,022	$1,031	$1,041	$1,051
Retailer Services	$165	$148	$133	$119	$107
Generator Services	$279	$293	$296	$299	$314
TOTAL[2]	**$1,456**	**$1,462**	**$1,460**	**$1,459**	**$1,472**

1.1. STANDARD SUPPLY SERVICE ADMINISTRATION CHARGE

The Standard Supply Service Administration Charge ("SSS Charge") is an administrative charge that allows Hydro Ottawa to recover costs of providing standard supply service to all customers who are not enrolled with a Retailer.

The Parties[3] agreed that Hydro Ottawa will continue the use of the $0.25 per customer per month charge set by the OEB, while acknowledging "that the charge has not been adjusted to reflect actual costs or inflation since it was first introduced in 2002. The Parties believe that timely review of the rate design

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 30.
[2] Totals may not sum due to rounding.
[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

methodology associated with the SSS Charge is warranted as part of the OEB's ongoing review of miscellaneous rates and charges."[4]

Please see Exhibit 8-7-1: Specific Service Charges for more information related to this charge.

1.2. RETAILER SERVICES

Hydro Ottawa charges Retailer Service Charges ("RSCs") to electricity retailers or their customers to recover the cost of providing distribution services on behalf of competitive electricity suppliers. While the revenue generated from the RSCs has declined annually due to a reduction in the number of customers enrolled with a Retailer, expenses related to providing these services have remained relatively constant.

As agreed to as part of the 2021-2025 Approved Settlement Agreement, Hydro Ottawa will continue to apply the OEB generic rates for RSCs for the five-year Custom Incentive Rate-setting ("Custom IR") term.[5]

Please see Exhibit 8-4-1: Retail Service Charges for more information on the 2023 RSCs.

1.3. GENERATOR SERVICES

Monthly fixed charges for generation customers were introduced by Hydro Ottawa in the 2016-2020 Rate Application to ensure recovery of the cost of managing these accounts. The Parties agreed to the continuation of the utility-specific charges for the 2021-2025 Custom IR term.

Please see Exhibit 8-7-1: Specific Service Charges for more information related to these charges.

[4] Hydro Ottawa *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 29.
[5] *Ibid.*, p. 61.

OTHER INCOME AND DEDUCTIONS

1. OTHER INCOME AND DEDUCTIONS

This Schedule provides an overview of the revenue Hydro Ottawa earns through Other Income and Deductions. As part of its 2021-2025 Approved Settlement Agreement,[1] Other Income and Deductions revenue was set for the five year Custom Incentive Rate-setting ("Custom IR") term. Hydro Ottawa has incorporated the agreed 2023 revenue into its proposed base revenue requirement as part of this Application.

The Other Income and Deductions are categorized as follows:

- Services to Third Parties, net of costs;
- Property Rental Income;
- Gains and Losses on Disposal of Utility Property;
- SLA Services to Hydro Ottawa Affiliates, net of costs; and
- Interest and Dividend Income.

Table 1 summarizes the Other Income and Deductions for the 2021-2025 period.

Table 1 – Other Income and Deductions 2021- 2025 ($'000s)

Other Income and Deductions	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Services to Third Parties (net of costs)	$1,170	$1,097	$974	$1,130	$1,117
Property Rental Income	$516	$516	$516	$516	$516
Gains and (Losses) on Disposal of Utility Property	$(389)	$(751)	$(323)	$(336)	$(445)
SLA Services to Hydro Ottawa Affiliates	$4,800	$4,920	$5,043	$5,169	$5,298
SLA Costs from Hydro Ottawa Affiliates	$(3,991)	$(4,091)	$(4,193)	$(4,298)	$(4,406)
Interest and Dividend Income	$ -	$ -	$ -	$ -	$ -
TOTAL	**$2,105**	**$1,691**	**$2,017**	**$2,181**	**$2,081**

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Agreement,* EB-2019-0261 (September 18, 2020).

1.1. SERVICES TO THIRD PARTIES

Services to third parties revenues, net of expenses, relate to services provided to customers or third parties that are outside the scope of standard temporary services included in Specific Service Charges (as itemized in Exhibit 3-2-2: Specific Service Charges). These additional services may include isolating and re-energizing services, mutual aid services, transformer vault shutdown escort services, inspection services, generator services, and bill reporting services. A small amount of revenue is also forecasted for providing ad hoc web portal services for viewing interval meter data in a web-based format. Services to the City of Ottawa and to affiliates for the aforementioned services are recorded in Uniform System of Accounts ("USofAs") Account 4325 Revenues from Merchandise, and Account 4330 Costs and Expenses of Merchandising.

Hydro Ottawa rents out its underground civil capacity to third parties on a temporary basis through a five-year Access Agreement. These duct rental agreements exist with the City of Ottawa and a major telecommunications provider.

1.2. PROPERTY RENTAL INCOME

Property rental relates to fees paid by Hydro One for land owned by Hydro Ottawa. In many locations in the City of Ottawa, Hydro Ottawa and Hydro One have joint facilities for transformer stations. For situations in which Hydro Ottawa owns the land on which Hydro One has facilities, a rental fee is received.

Income is also generated by rent paid on a small number of houses located adjacent to certain distribution stations that were previously purchased by Hydro Ottawa. These houses were purchased to facilitate future station expansion.

1.3. GAINS AND LOSSES ON DISPOSAL OF UTILITY PROPERTY

Hydro Ottawa periodically disposes of assets that are no longer necessary or re-usable in serving the public (e.g. end-of-life assets, asset failure, damaged beyond repair, relocation requests from third parties, surplus inventory, obsolescence, etc.). Where the proceeds vary from the net book value of an asset, Hydro Ottawa treats the variance as a debit or credit to income.

As part of Hydro Ottawa 2016-2020 Custom IR Application,[2] a variance account on the gains and loss on disposal of fixed assets was established. As per Hydro Ottawa's 2021-2025 Approved Settlement Agreement, the Parties[3] agreed to continue the use of the variance account. For more details related to USofA 1508 Other Regulatory Assets - Sub-Account - Gains and Loss on Disposal of Fixed Assets Variance Account, please refer to Exhibit 9-1-3: Group 2 Accounts.

1.4. SERVICES TO HYDRO OTTAWA AFFILIATES

Hydro Ottawa provides a range of services to its affiliates under the terms of Service Level Agreements ("SLAs"). In addition, Hydro Ottawa provides third party services as described in section 1.1 above. Consistent with section 2.4.3.2 of the OEB's *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications* as updated on April 18, 2022,[4] the costs related to SLA services should be included within Other Revenue.[5]

1.5. INTEREST AND DIVIDEND INCOME

Interest income refers to interest earned on cash balances within the year. Material cash balances were not forecasted for the 2021-2025 Custom IR term.

[2] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004 (April 29, 2015, Updated June 29, 2015).
[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[4] Ontario Energy Board, *Chapter 2 Filing Requirements for Electricity Distributor Rate Applications*, (April 18, 2022), p. 30-31.
[5] Ontario Energy Board, Presentation re: *Chapter 1 & 2 Filing Requirements Update for 2019 Applications: Summary of Key Changes* (July 19, 2018), slides 15-16.

EXPENSE SUMMARY

1. INTRODUCTION

This Schedule provides an overview of Hydro Ottawa's total operating expenses, in the context of the 2021-2025 Approved Settlement Agreement.[1] These expenses include Operations, Maintenance and Administration ("OM&A") expenditures, Property Taxes, Depreciation and Amortization expenses, and Payments in Lieu of Taxes ("PILS"). As per the 2021-2025 Approved Settlement Agreement, some of the operating expenses have been fixed while others will be annually adjusted based on a Custom Price Escalation Factor ("CPEF"). Detailed information with respect to these operating expenses is available in Exhibit 4-1-2: Operations, Maintenance and Administration Summary, Exhibit 4-2-1: Depreciation, Amortization Disposal, and Exhibit: 4-3-1: Payments in Lieu of Taxes.

Please note that throughout this evidence, unless it is explicitly stated otherwise, OM&A is inclusive of property taxes.

Table 1 below provides Hydro Ottawa's total operating expenses for years 2021-2025. The 2021-2022 amounts for OM&A and PILS were approved in each respective rate application. The 2023 proposed OM&A amounts are illustrative using a formulaic approach and using Hydro Ottawa's placeholder value of 3.19% for CPEF. Hydro Ottawa has used the approved amounts for Depreciation, Amortization and Disposal for 2023. At this time, the 2023 PILS amount uses a working capital value that has been inflated by the 2022 OEB approved inflationary rate of 3.3%.[2] The total 2023 proposed operating expenses have been incorporated into the proposed 2023 revenue requirement and rates. Hydro Ottawa will update its proposed operating expenses and resulting impact on its proposed 2023 revenue requirement and rates when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] OEB Decision and Order: *Inflation factors to be used in rate adjustment applications for rates effective in 2022*, EB-2021-0212 (November 18, 2021).

The illustrative other operating expenses for 2024-2025 are placeholders and are consistent with the amounts that were provided in the draft rate order evidence for the Custom IR plan for the 2021-2025 period.

Please see Exhibit 4-1-2: Operations, Maintenance and Administration Summary, and Exhibit: 4-3-1: Payments in Lieu of Taxes for more details.

Table 1 – Total Operating Expenses ($'000s)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
OM&A excluding Property Tax	$87,468	$90,258	$93,137	$93,068	$95,013
Property Tax	$3,132	$3,232	$3,335	$3,333	$3,402
OM&A including Property Tax	$90,600	$93,490	$96,472	$96,400	$98,415
Depreciation	$51,956	$55,472	$57,686	$59,039	$62,125
PILS	$891	$2,131	$6,327	$8,758	$5,431
TOTAL	**$143,448**	**$151,093**	**$160,485**	**$164,197**	**$165,971**

2. OM&A SUMMARY

Hydro Ottawa's OM&A planned expenses included costs that are incurred to continue providing a safe and reliable electricity distribution system, meeting legislative and regulatory compliance requirements, and satisfying other operational and maintenance needs.

Key projects and programs in the 2021-2025 period include distribution maintenance and operations programs, such as vegetation management, underground locates, information technology ("IT") maintenance, contact centre and billing activities, stations maintenance, and meter operations and testing activities.

3. PROPERTY TAXES

Property taxes are paid to the City of Ottawa annually based on the value of its buildings and substations and the associated municipal tax rates. Property Taxes are included in the funding envelope for OM&A.

4. DEPRECIATION AND AMORTIZATION EXPENSES

Hydro Ottawa adheres to the Modified International Financial Reporting Standards ("MIFRS") as its accounting standard, which informs its rate making and regulatory reporting requirements. Hydro Ottawa uses the half-year rule for calculating depreciation/amortization in the year that capital additions are added into rate base, except in the case of discrete material assets, such as a station. For more information regarding Hydro Ottawa's Depreciation and Amortization expenses, please refer to Exhibit 4-2-1: Depreciation, Amortization & Disposal.

5. PAYMENTS IN LIEU OF TAXES

Pursuant to its obligations under Section 93 of the *Electricity Act, 1998*, *S.O. 1998, c. 15, Sched. A*, Hydro Ottawa is liable for the payment of PILS to the Ministry of Finance based on its taxable income. For more information regarding PILS and details related to the 2021-2025 Approved Settlement Agreement, please see Exhibit 4-3-1: Payments in Lieu of Taxes.

Please see Exhibit 9-1-4: Account 1592 PILS and Tax Variance for any tax impact of differences related to legislative or regulatory changes to tax rates or rules or disclosure of a new assessing or administrative policy published by federal or provincial public tax bulletins that impact relevant balances.

In addition, any PILS impact related to other Deferral Accounts, and not related to Account 1592, will be addressed within those Accounts. Please see Exhibit 9-1-3: Group 2 Accounts for details on Group 2 deferral and variance accounts.

OPERATIONS, MAINTENANCE AND ADMINISTRATION SUMMARY

1. INTRODUCTION

This Schedule provides a brief summary of Hydro Ottawa's operations, maintenance and administration ("OM&A") expenditures as per the 2021-2025 Approved Settlement Agreement.[1] It also includes a brief overview of Hydro Ottawa's approach to OM&A planning, and the top-down and bottom-up budget process used to arrive at the utility's OM&A expenditures.

2. OM&A SUMMARY

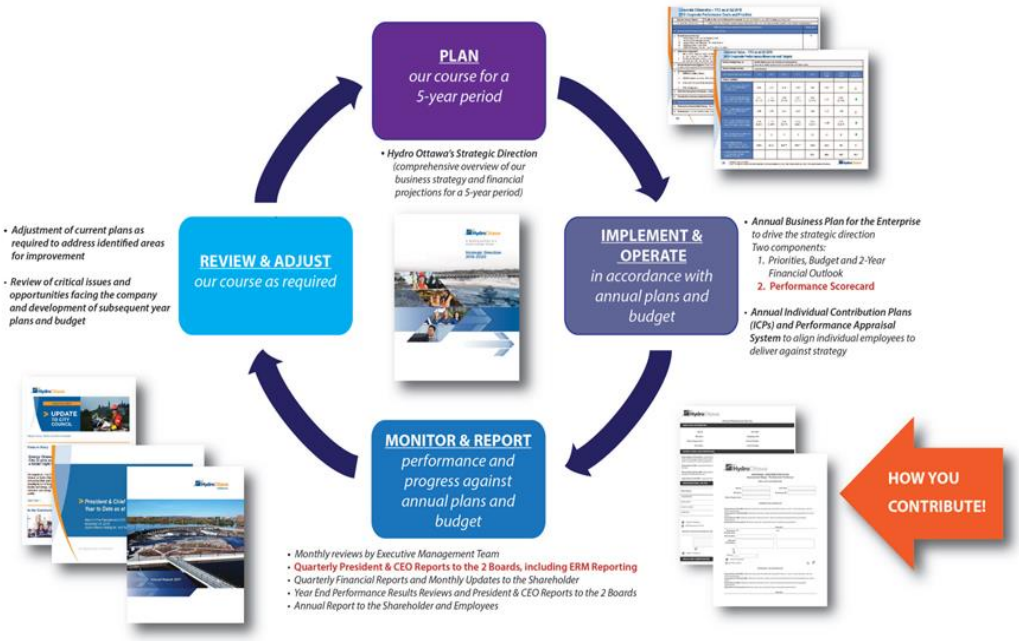
Hydro Ottawa's OM&A costs are significantly influenced by requirements to operate and maintain a safe and reliable distribution grid, provide service levels that are satisfactory to customers, and ensure continued compliance with all legislative and regulatory obligations. Among other things, this entails a need for the utility to strategically manage its workforce in a way that allows it to replace retiring workers with new tradespeople, and respond to the changing dynamics of the market and operating environment in which it is tasked with.

2.1. HYDRO OTTAWA'S APPROACH TO OM&A PLANNING AND BUDGETING

Hydro Ottawa's approach to OM&A planning and budgeting for the 2021-2025 period was guided by the utility's planning and performance management framework, which aligns corporate strategies with planning, operations, performance, and the drive for continuous improvement. Refer to Figure 1 below for an overview of Hydro Ottawa's Integrated Planning & Performance Management Framework.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).

Figure 1 – Hydro Ottawa's Integrated Planning & Performance Management Framework



The framework maintains that spending correspond to business priorities, be directed to achieve performance targets, and support Hydro Ottawa's four key focus areas, as set out in its *2016-2020 Strategic Direction*:

- **Customer Value:** we will deliver value across the entire customer experience by providing reliable, responsive and innovative services at competitive rates.

- **Financial Strength:** we will create sustainable growth in our business and our earnings by improving productivity and pursuing business growth opportunities that leverage our strengths – our core capabilities, our assets and our people.

- **Organizational Effectiveness:** we will achieve performance excellence by cultivating a culture of innovation and continuous improvement.

- **Corporate Citizenship:** we will contribute to the well-being of the community by acting at all times as a responsible and engaged corporate citizen.

2.2. OM&A BUDGET PROCESS

Hydro Ottawa undertook both a top-down and bottom-up forecasting exercise to develop the 2021-2025 budget. The budget forecasting exercise began with the preparation and issuance of a planning memorandum from the Chief Financial Officer that provided top-down guidance on the areas of constraints which were to inform the individual corporate Divisions in the bottom-up development of their budgets. Examples of top-down constraints and expectations included constraints on hiring, compensation, and benefits, as well as expectations for productivity and cost control activities. Bottom-up funding requests were then developed, evaluated, and scrutinized based on priority and alignment with core strategic objectives as well as customer impacts. Adjustments were subsequently made to the OM&A budget to reflect these priorities and impacts. The final OM&A budget was developed to accommodate Hydro Ottawa's operational requirements to provide a safe and reliable distribution system, while respecting legislative and regulatory obligations, including the conditions set forth in the utility's distribution license issued by the OEB. The OM&A budget was included in the assessment of customer rate impacts that were reviewed by Hydro Ottawa's senior management team and Board of Directors.

2.3. OM&A 2021 BASE YEAR AND 2022-2025 IR TERM

As per the 2021-2025 Approved Settlement Agreement, the Parties[2] agreed to set the 2021 Test Year envelope at $90.6M and were of the view that the $90.6M envelope was appropriate, and further, was supported by adequate rationale contained in the evidence provided in the application process.[3]

As established by the Renewed Regulatory Framework ("RRF"), under a Price Cap IR, rates are adjusted using a formulaic approach in the years following the first year base rates. This formula consists of a two-component Price Cap Index ("PCI"): inflation and productivity. For electricity distributors, the formula includes an industry-specific inflation factor and two factors for productivity: (1) a fixed amount for industry-wide productivity; and (2) a stretch factor which is set each year based on the level of productivity the distributor has achieved.

[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 55.

For the 2022-2025 Test Years, Hydro Ottawa proposed using a Custom Price Escalation Factor ("CPEF") to align with the principles of incentive regulation, as set out in the RRF. Setting rates based on a CPEF will result in the utility bearing the risk associated with any shortfall between revenues collected through rates and regularly incurred costs. This difference will be recovered through productivity initiatives and operational efficiencies.

For the 2022-2025 years, a modified Custom Price Escalation Factor ("CPEF") was agreed to. The CPEF will apply to OM&A expenditures only. The modified CPEF equation is explained in Table 1.

Table 1 – OM&A Custom Price Escalation Factor

Component	As per Settlement Proposal
Inflation factor ("I")	• Uses the OEB inflation rate for incentive rate-setting under Price Cap IR and Annual Index plans • Uses standard OEB labour/non-labour weighting factors • Updated annually
Productivity factor ("X")	• 0.45% (0% Total Productivity Factor plus 0.45% stretch factor) • Fixed for duration of Custom IR term
Growth factor ("G")	• 0.34% • Fixed for duration of Custom IR term
Total CPEF Value: (I - X + G)	• 3.3% - 0.45% + 0.34% = 3.19%[4]

The Parties agreed that the funding envelope for OM&A would "enable Hydro Ottawa to operate its distribution system in a manner consistent with the utility's core mandate and the needs and preferences of its customers."[5]

Table 2 provides Hydro Ottawa's approved 2021 base year OM&A, 2022 approved, the 2023 proposed OM&A incorporated into the proposed 2023 revenue requirement and rates based on the CPEF value in Table 1, and 2024-2025 illustrative OM&A. For the purpose of the proposed 2023 OM&A, Hydro Ottawa

[4] For illustrative purposes, this equation uses the OEB's inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2021, which is 2.2%. The inflation factor will be updated annually from 2022-2025 using the OEB's annual inflationary adjustment.
[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 56.

has used the OEB's inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2022, which is 3.3%. Hydro Ottawa will update its proposed OM&A and resulting impact of its proposed 2023 revenue requirement and rates when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. Values presented for 2024-2025 align with what was presented as illustrative totals at the draft rate order stage of Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application.[6]

Table 2 – Recoverable OM&A ($'000s)

2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
$90,600	$93,490	$96,472	$96,400	$98,415

2.4. PRODUCTIVITY

Under a Custom Incentive Rate-Setting ("Custom IR") approach, the annual rate adjustment must be based on a custom index supported by empirical evidence that can be tested. The annual adjustment must include explicit financial incentives for continuous improvement and cost control targets. As noted in the OEB's *Handbook for Utility Rate Applications*, "these incentive elements, including a productivity factor, must be incorporated through a custom index or an explicit revenue reduction over the term of the plan (not built into the cost forecast)."[7]

The Parties to the 2021-2025 Approved Settlement Agreement agreed that Hydro Ottawa's 2021-2025 Custom IR plan, as modified through the Settlement Proposal, "includes appropriate incentives and measures to ensure productivity and efficiency gains are embedded in the utility's proposed OM&A and capital expenditures."[8]

[6] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[7] Ontario Energy Board, *Handbook for Utility Rate Applications* (October 13, 2016), p. 25.
[8] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 49.

For more details regarding Hydro Ottawa's alignment with the OEB's *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* ("RRFE Report"), please see Exhibit 1-1-7: Alignment with the Renewed Regulatory Framework.

For details on productivity related to other components of revenue requirement please see Exhibit 2-4-1: Capital Expenditure Summary, Exhibit 2-1-1: Rate Base Overview and Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency.

For Hydro Ottawa's Performance Outcomes Accountability Mechanism Deferral Account please see Exhibit 9-1-3: Group 2 Accounts.

2.5. Z-FACTOR

Recognizing that Hydro Ottawa cannot accurately predict all potential OM&A funding requirements that may emerge during the 2021-2025 Custom IR term, the Parties agreed that the utility was not precluded from applying for Z-factor relief. Hydro Ottawa will only resort to applying for Z-factor relief if costs incurred arise from unforeseen events, decisions, or activities, the results of which cannot be reasonably anticipated or qualified at the time of the Application and where the costs exceed Hydro Ottawa's materiality threshold and satisfy OEB criteria. Examples include unforeseen weather events or changes to laws or regulations requiring significant implementation investment.[9]

For unforeseen costs related to COVID-19, please see Exhibit 9-1-3: Group 2 Accounts.

[9] Additional information on Hydro Ottawa's intended approach to Z-factor applications is available in Exhibit 9-2-1: New Deferral and Variance Accounts.

DEPRECIATION, AMORTIZATION AND DISPOSAL

1. INTRODUCTION

This Schedule provides a summary of the depreciation/amortization and disposal approved as part of the 2021-2025 Approved Settlement Agreement.[1] Hydro Ottawa's capital additions, depreciation/amortization, and disposal have been set for rate making purposes for the 2021-2025 Custom Incentive Rate-setting ("Custom IR") period. The depreciation/amortization and net disposal, per the 2021-2025 Approved Settlement Agreement, have been summarized in Table 1 below.

Table 1 – Depreciation/Amortization and Disposals

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
Depreciation/Amortization	$51,956	$55,472	$57,686	$59,039	$62,125
Net Disposals	$1,602	$1,568	$1,356	$1,313	$1,293

Hydro Ottawa uses the half-year rule for calculating depreciation/amortization in the year that capital additions are added to the rate base for both actual and budgeted pooled assets, except in the case of discrete material assets, such as a station. In those specific cases, the actual or forecasted in-service month is used to calculate the depreciation/amortization.

2. ITEMS NOT INCLUDED IN BASE REVENUE REQUIREMENT DEPRECIATION/AMORTIZATION AND DISPOSALS

As part of the 2016-2020 Approved Settlement Agreement,[2] a Capital Investment Variance Account was established to "track variances and associated revenue requirement impacts computed and tracked on an annual basis, resulting from any underspending in the three categories [General Plant, System Renewal and Service, and System Access] calculated on a cumulative basis. Disposition of any credit to customers will occur at the end of the five-year term."[3] As part of the 2021-2025 Approved Settlement

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 22, 2015).
[3] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 22, 2015), p. 25.

Agreement, the Parties[4] agreed that this variance account would continue with some modification. For 2021-2025, the associated revenue requirement of a portion of the System Access category, specifically plant relocation and residential expansion, will be tracked in a separate Variance Account and will be symmetrical. The Capital Investment Variance Account does not impact Hydro Ottawa's proposed distribution rates for 2023. Please see Exhibit 9-1-3: Group 2 Accounts for more details.

In addition, as part of the 2021-2025 Approved Settlement Agreement, the Parties agreed to continue the use of the Loss on Disposal Variance Account.[5] The Account will be disposed of as part of Group 2 Regulatory Accounts. Hydro Ottawa is not requesting clearance of the Loss on Disposal Variance Account as part of this Application, and the Account does not impact Hydro Ottawa's proposed 2023 distribution rates. Details on reporting on this variance account can be found in Exhibit 9-1-3: Group 2 Accounts.

Finally, as part of the 2021-2025 Approved Settlement Agreement, the Parties agreed to the continued use of the Connection Cost Recovery Agreement ("CCRA") Payment Deferral Account with modification.[6] With the modification, the account will now include the difference in revenue requirement of new and true-up payments between what Hydro Ottawa has forecasted and what is actually paid for in CCRA payments. Please see Exhibit 9-1-3: Group 2 Accounts for more details.

[4] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 33.
[6] *Ibid*., p. 30.

DEPRECIATION, AMORTIZATION AND DISPOSAL

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[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 22, 2015).
[3] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 22, 2015), p. 25.

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[4] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 33.
[6] *Ibid*., p. 30.

PAYMENTS IN LIEU OF TAXES

1. INTRODUCTION

Hydro Ottawa is required to make Payments in Lieu of Taxes ("PILS") based on its taxable income. Hydro Ottawa used the PILS Workform Model supplied by the OEB for 2020 Cost of Service Applications Filers during the settlement and draft rate order phase of its 2021-2025 Custom IR Application to calculate the PILS payable for 2021-2025.

As per the 2021-2025 Approved Settlement Agreement,[1] the Parties[2] agreed that PILS would be updated annually for changes to rate base as a result of the annual update to working capital. For further information, please see Exhibit 2-3-1: Working Capital Requirement. In addition, the Parties agreed that in 2023 for rates effective 2024 and 2025, Hydro Ottawa will update the return on equity ("ROE") using the applicable ROE value established by the OEB in the Fall of 2023. Please see Exhibit 5-1-1: Cost of Capital and Capital Structure for further detail on the update to ROE.

Hydro Ottawa continues to use the PILS Workform Model supplied by the OEB for 2020 Cost of Service Applications Filers. The 2023 PILS amount has been updated as a result of the annual update to working capital. Hydro Ottawa will update the PILS amounts and resulting impact on its proposed 2023 revenue requirement and rates when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. The 2023 PILS calculations have been provided in both PDF and Excel as Attachment 4-3-1(A): OEB Workform - 2023 Income Tax/PILS Workform.

Table 1 below presents approved, proposed and illustrative PILS for 2021-2025. Years 2021 and 2022 were the approved PILS amount in each respective rate application. As a placeholder pending publication of the OEB's inflation factor, which will impact the working capital component of the rate base, PILs has been adjusted using the OEB's 2022 inflation rate of 3.3%.[3] The PILS amounts for 2024-2025 are

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] OEB Decision and Order: *Inflation factors to be used in rate adjustment applications for rates effective in 2022*, EB-2021-0212 (November 18, 2021).

placeholders and are consistent with the draft rate order of Hydro Ottawa's 2021-2025 Custom IR Application.

Table 1 – Corporate PILS ($'000s)

2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
$891	$2,131	$6,327	$8,758	$5,431

Changes in taxes/PILS, as described in the Accounting Procedures Handbook and other Board guidance, will be captured in Account 1592. Please see Exhibit 9-1-4: Account 1592 PILS and Tax Variance for any tax impact of differences related to legislative or regulatory changes to tax rates or rules or disclosure of a new assessing or administrative policy published by federal or provincial public updated to reflect tax bulletins that impact relevant balances.

In addition, any PILS impact related to other Deferral Accounts and not related to Account 1592 will be addressed within those Accounts. Please see Exhibit 9-1-3: Group 2 Accounts for details on Group 2 deferral and variance accounts.

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Version 1.10

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2019-0261
Name and Title	April Barrie, Director, Regulatory Affairs
Phone Number	613-738-5499,2106
Email Address	RegulatoryAffairs@hydroottawa.com
Date	2023
Last COS Re-based Year	2020

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

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

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

Instructions

Purpose
The purpose of this workbook is to calculate the estimated Payment in Lieu of Taxes (PILs) for the Test Year. The calculation of PILs for the Test Year is on tab T0 and is based on the inputs on the other tabs.

Tab S Summary is a summary of the amounts to be transferred to the Data Input Sheet of the Revenue Requirement Workform.

Tab S1 Integrity Checks must be completed after the completion of the PILs calculation in this workbook.

Methodology
To calculate the PILs for the Test Year:

1) input the balances from the income tax return of the Historical Year in tabs H1 to H13.
2) input the balances for the Bridge Year and the Test Year.
Inputs should include:
- non-deductible expenses (Schedule 1 - B1 and T1)
- loss carryforward (Schedule 4 - B4 and T4)
- capital cost allowance (Schedule 8 - B8 and T8)
- non-deductible reserves (Schedule 13 - B13 and T13)

3) make any other adjustments and inputs required so that the PILs amount calculated for the Test Year on tab T0 is reasonable.

Other Notes
Tabs H0 to H13 relate to the Historical Year.
Tabs B0 to B13 relate to the Bridge Year.
Tabs T0 to T13 relate to the Test Year.

The amounts on tabs H0 to H13 should agree to the tax return filed with the Canada Revenue Agency. Any CRA audit adjustments or corrections should also be reflected.

It is assumed the net income before tax for the Test Year is equal to the Return on Equity. Return on Equity is calculated on tab A.

On tab "A. Data Input Sheet", input the "Rate Base" amount and "Return on Rate Base" amounts.

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

1. Info
S. Summary
A. Data Input Sheet
B. Tax Rates & Exemptions

Historical Year

H0 - PILs, Tax Provision Historical Year
H1 - Adj. Taxable Income Historical Year
H4 - Schedule 4 Loss Carry Forward Historical Year
H8 - Schedule 8 Historical
H13 - Schedule 13 Tax Reserves Historical

Bridge Year

B0 - PILs,Tax Provision Bridge Year
B1 - Adj. Taxable Income Bridge Year
B4 - Schedule 4 Loss Carry Forward Bridge Year
B8 - Schedule 8 CCA Bridge Year
B13 - Schedule 13 Tax Reserves Bridge Year

Test Year

T0 PILs, Tax Provision Test Year
T1 Taxable Income Test Year
T4 Schedule 4 Loss Carry Forward Test Year
T8 Schedule 8 CCA Test Year
T13 Schedule 13 Reserve Test Year

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

No inputs required on this worksheet.

Inputs on Service Revenue Requirement Worksheet

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

Item	Working Paper Reference		
Adjustments required to arrive at taxable income	as below	**-27,128,848**	
Test Year - Payments in Lieu of Taxes (PILs)	T0	**4,650,053**	
Test Year - Grossed-up PILs	T0	**6,326,603**	
Effective Federal Tax Rate	T0	**15.0%**	
Effective Ontario Tax Rate	T0	**11.5%**	

Calculation of Adjustments required to arrive at Taxable Income			
Regulatory Income (before income taxes)	T1	44,996,974	
Taxable Income	T1	17,868,126	
Difference	calculated	-27,128,848	as above

Income Tax/PILs Workform for 2020 Filers

Integrity Checks

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

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

			Test Year	Bridge Year	
Rate Base		S	**$ 1,348,830,158**	**$ 1,302,894,561**	
Return on Ratebase					
Deemed ShortTerm Debt %	4.00%	T	$ 53,953,206	*W = S * T*	
Deemed Long Term Debt %	56.00%	U	$ 755,344,888	*X = S * U*	
Deemed Equity %	40.00%	V	$ 539,532,063	*Y = S * V*	
Short Term Interest Rate	1.75%	Z	$ 944,181	*AC = W * Z*	
Long Term Interest	3.30%	AA	$ 24,926,381	*AD = X * AA*	
Return on Equity (Regulatory Income)	8.34%	AB	**$ 44,996,974**	*AE = Y * AB*	T1
Return on Rate Base			**$ 70,867,537**	*AF = AC + AD + AE*	

Questions that must be answered

	Historical Year	Bridge Year	Test Year
1. Does the applicant have any Investment Tax Credits (ITC)?	Yes	Yes	Yes
2. Does the applicant have any SRED Expenditures?	Yes	Yes	Yes
3. Does the applicant have any Capital Gains or Losses for tax purposes?	No	No	No
4. Does the applicant have any Capital Leases?	No	No	No
5. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?	No	No	No
6. Since 1999, has the applicant acquired another regulated applicant's assets?	No	No	No
7. Did the applicant pay dividends? *If Yes, please describe the tax treatment in the manager's summary.*	Yes	Yes	Yes
8. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?	No	No	No

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Tax Rates Federal & Provincial As of MMM XX, 2019	Effective January 1, 2015	Effective January 1, 2016	Effective January 1, 2017	Effective January 1, 2018	Effective January 1, 2019	Effective January 1, 2020
Federal income tax						
General Corporate Rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal Tax Abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted Federal Rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate Reduction	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%	-13.00%
Federal Income Tax	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Ontario Income Tax	11.50%	11.50%	11.50%	11.50%	11.50%	11.50%
Combined Federal and Ontario	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
Federal & Ontario Small Business						
Federal Small Business Limit	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Limit	500,000	500,000	500,000	500,000	500,000	500,000
Federal Small Business Rate	11.00%	10.50%	10.50%	10.00%	9.00%	9.00%
Ontario Small Business Rate	4.50%	4.50%	4.50%	3.50%	3.50%	3.50%

Notes

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

PILs Tax Provision - Historical Year

Note: Input the actual information from the tax returns for the historical year.

				Wires Only	
Regulatory Taxable Income			H1	$ 2,792,663	**A**
Combined Tax Rate and PILs	Ontario Tax Rate (Maximum 11.5%)	11.50%	**B**		
	Federal tax rate (Maximum 15%)	15.00%	**C**		
	Combined tax rate (Maximum 26.5%)			26.50%	**D = B+C**
Total Income Taxes				**$ 740,056**	**E = A * D**
	Investment Tax Credits			$ 85,000	**F**
	Miscellaneous Tax Credits			$ -	**G**
Total Tax Credits				**$ 85,000**	**H = F + G**
Corporate PILs/Income Tax Provision for Historical Year				**$ 655,056**	**I = E - H**

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILs/Taxes	**(A + 101 + 102)**	40,655,134		40,655,134
Additions:				
Interest and penalties on taxes	103	5,000		5,000
Amortization of tangible assets	104	52,209,936		52,209,936
Amortization of intangible assets	106	0		0
Recapture of capital cost allowance from Schedule 8	107	0		0
Income inclusion under subparagraph 13(38)(d)(iii) from Schedule 10	108	0		0
Loss in equity of subsidiaries and affiliates	110	0		0
Loss on disposal of assets	111	1,000,000		1,000,000
Charitable donations and gifts from Schedule 2	112	0		0
Taxable capital gains from Schedule 6	113	0		0
Political contributions	114	0		0
Deferred and prepaid expenses	116	0		0
Scientific research expenditures deducted on financial statements	118	0		0
Capitalized interest	119	0		0
Non-deductible club dues and fees	120	0		0
Non-deductible meals and entertainment expense	121	85,000		85,000
Non-deductible automobile expenses	122	0		0
Non-deductible life insurance premiums	123	0		0
Non-deductible company pension plans	124	0		0
Tax reserves deducted in prior year	125	1,981,112		1,981,112
Reserves from financial statements – balance at the end of the year	126	2,270,590		2,270,590
Soft costs on construction and renovation of buildings	127	0		0
Capital items expensed	206	0		0
Debt issue expense	208	0		0
Development expenses claimed in current year	212	0		0
Financing fees deducted in books	216	0		0
Gain on settlement of debt	220	0		0
Non-deductible advertising	226	0		0
Non-deductible interest	227	0		0
Non-deductible legal and accounting fees	228	0		0
Recapture of SR&ED expenditures	231	0		0
Share issue expense	235	0		0
Write down of capital property	236	0		0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0		0
Other additions				
Interest Expensed on Capital Leases	295	0		0
Realized Income from Deferred Credit Accounts	295	0		0
Pensions	295	780,000		780,000
Non-deductible penalties	295	0		0
	295	0		0
	295	0		0
ARO Accretion expense		0		0
Capital Contributions Received (ITA 12(1)(x))		0		0
Lease Inducements Received (ITA 12(1)(x))		0		0
Deferred Revenue (ITA 12(1)(a))		0		0
Prior Year Investment Tax Credits received		0		0
Current Year Investment Tax Credits received		85,000		85,000
				0
				0
				0
				0
				0
				0
				0
				0
				0
Total Additions		**58,416,638**	**0**	**58,416,638**
Deductions:				
Gain on disposal of assets per financial statements	401	0		0
Non-taxable dividends under section 83	402	0		0
Capital cost allowance from Schedule 8	403	89,529,124		89,529,124
Terminal loss from Schedule 8	404	0		0
Allowable business investment loss	406	0		0
Deferred and prepaid expenses	409	0		0
Scientific research expenses claimed in year	411	0		0
Tax reserves claimed in current year	413	1,981,112		1,981,112
Reserves from financial statements - balance at beginning of year	414	2,270,590		2,270,590
Contributions to deferred income plans	416	680,000		680,000
Book income of joint venture or partnership	305	0		0
Equity in income from subsidiary or affiliates	306	0		0
Other deductions				
Interest capitalized for accounting deducted for tax	395	0		0
Capital Lease Payments	395	0		0
Non-taxable imputed interest income on deferral and variance accounts	395	0		0
Scientific Research & Experimental Development Expenses	395	1,818,283		1,818,283
	395	0		0
ARO Payments - Deductible for Tax when Paid		0		0
ITA 13(7.4) Election - Capital Contributions Received		0		0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		0		0
Deferred Revenue - ITA 20(1)(m) reserve		0		0
Principal portion of lease payments		0		0
Lease Inducement Book Amortization credit to income		0		0
Financing fees for tax ITA 20(1)(e) and (e.1)		0		0
				0
				0
				0
				0
				0
				0
				0
				0
Total Deductions		**96,279,109**	**0**	**96,279,109**
Net Income for Tax Purposes		**2,792,663**	**0**	**2,792,663**
Charitable donations from Schedule 2	311	0		0
Taxable dividends received under section 112 or 113	320	0		0
Non-capital losses of previous tax years from Schedule 4	331	0		0
Net capital losses of previous tax years from Schedule 4	332	0		0
Limited partnership losses of previous tax years from Schedule 4	335	0		0
TAXABLE INCOME		**2,792,663**	**0**	**2,792,663**

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 4 Loss Carry Forward - Historical

Corporation Loss Continuity and Application

Non-Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical			0	B4

Net Capital Loss Carry Forward Deduction	Total	Non-Distribution Portion	Utility Balance	
Actual Historical			0	B4

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historical per tax returns	Less: Non-Distribution Portion	UCC Regulated Historical Year
1	Buildings, Distribution System (acq'd post 1987)	$ 139,884,403		$ 139,884,403
1b	Non-Residential Buildings [Reg. 1100(1)(a.1) election]	$ 75,711,160		$ 75,711,160
2	Distribution System (acq'd pre 1988)	$ 41,178,719		$ 41,178,719
3	Buildings (acq'd pre 1988)	$ 4,804,359		$ 4,804,359
6	Certain Buildings; Fences	$ -		$ -
8	General Office Equipment, Furniture, Fixtures	$ 11,326,522		$ 11,326,522
10	Motor Vehicles, Fleet	$ 5,055,581		$ 5,055,581
10.1	Certain Automobiles	$ -		$ -
12	Computer Application Software (Non-Systems)	$ -		$ -
13 $_1$	Lease # 1	$ -		$ -
13 $_2$	Lease # 2	$ -		$ -
13 $_3$	Lease # 3	$ -		$ -
13 $_4$	Lease # 4	$ -		$ -
14	Limited Period Patents, Franchises, Concessions or Licences	$ -		$ -
14.1	Eligible Capital Property (acq'd pre 2017)	$ 8,671,762		$ 8,671,762
14.1	Eligible Capital Property (acq'd post 2016)	$ 59,086,740		$ 59,086,740
17	Elec. Generation Equip. (Non-Bldng, acq'd post Feb 27/00); Roads, Lots, Storage	$ 923,529		$ 923,529
42	Fibre Optic Cable	$ 1,770,923		$ 1,770,923
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	$ -		$ -
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	$ 100,530		$ 100,530
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	$ 398		$ 398
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	$ -		$ -
47	Distribution System (acq'd post Feb 22/05)	$ 613,223,825		$ 613,223,825
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	$ 795,846		$ 795,846
95	CWIP	$ -		$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
	SUB-TOTAL - UCC	962,534,295	0	962,534,295

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only	
Capital gains reserves ss.40(1)			0	B13
Tax reserves not deducted for accounting purposes				
Reserve for doubtful accounts ss. 20(1)(l)	1,981,112		1,981,112	B13
Reserve for undelivered goods and services not rendered ss. 20(1)(m)			0	B13
Reserve for unpaid amounts ss. 20(1)(n)			0	B13
Debt & share issue expenses ss. 20(1)(e)			0	B13
Other tax reserves			0	B13
			0	
			0	
			0	
			0	
			0	
Total	**1,981,112**	**0**	**1,981,112**	
Financial Statement Reserves (not deductible for Tax Purposes)				
General reserve for inventory obsolescence (non-specific)			0	B13
General reserve for bad debts	2,270,590		2,270,590	B13
Accrued Employee Future Benefits:			0	B13
- Medical and Life Insurance			0	B13
-Short & Long-term Disability			0	B13
-Accmulated Sick Leave			0	B13
- Termination Cost			0	B13
- Other Post-Employment Benefits			0	B13
Provision for Environmental Costs			0	B13
Restructuring Costs			0	B13
Accrued Contingent Litigation Costs			0	B13
Accrued Self-Insurance Costs			0	B13
Other Contingent Liabilities			0	B13
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0	B13
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0	B13
Other			0	B13
			0	
			0	
Total	**2,270,590**	**0**	**2,270,590**	

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

PILS Tax Provision - Bridge Year

						Wires Only	
					Reference		
Regulatory Taxable Income					B1	$ 6,198,935	**A**
	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate			
Ontario (Max 11.5%)	11.5%	11.5%	$ 712,878	11.5%	**B**		
Federal (Max 15%)	15.0%	15.0%	$ 929,840	15.0%	**C**		
Combined effective tax rate (Max 26.5%)						26.50%	**D = B + C**
Total Income Taxes						**$ 1,642,718**	**E = A * D**
Investment Tax Credits						$ 85,000	**F**
Miscellaneous Tax Credits						$ -	**G**
Total Tax Credits						**$ 85,000**	**H = F + G**
Corporate PILs/Income Tax Provision for Bridge Year						**$ 1,557,718**	**I = E - H**

Note:

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Working Paper Reference	Total for Regulated Utility
Income before PILs/Taxes	**(A + 101 + 102)**		43,464,563
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets	104		55,709,637
Amortization of intangible assets	106		0
Recapture of capital cost allowance from Schedule 8	107	B8	0
Income inclusion under subparagraph 13(38)(d)(iii)	108		0
Income or loss for tax purposes- joint ventures or partnerships	109		
Loss in equity of subsidiaries and affiliates	110		0
Loss on disposal of assets	111		1,000,000
Charitable donations and gifts from Schedule 2	112		0
Taxable capital gains	113		0
Political contributions	114		0
Deferred and prepaid expenses	116		0
Scientific research expenditures deducted on financial statements	118		0
Capitalized interest	119		0
Non-deductible club dues and fees	120		0
Non-deductible meals and entertainment expense	121		85,000
Non-deductible automobile expenses	122		0
Non-deductible life insurance premiums	123		0
Non-deductible company pension plans	124		0
Tax reserves deducted in prior year	125	B13	1,981,112
Reserves from financial statements- balance at end of year	126	B13	2,270,590
Soft costs on construction and renovation of buildings	127		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions			
Interest Expensed on Capital Leases	295		
Realized Income from Deferred Credit Accounts	295		
Pensions	295		780,000
Non-deductible penalties	295		
	295		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			85,000
Total Additions			**61,916,339**
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	B8	92,513,305
Terminal loss from Schedule 8	404	B8	0
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves claimed in current year	413	B13	1,981,112
Reserves from financial statements - balance at beginning of year	414	B13	2,270,590
Contributions to deferred income plans	416		680,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions			
Interest capitalized for accounting deducted for tax	395		
Capital Lease Payments	395		
Non-taxable imputed interest income on deferral and variance accounts	395		
Scientific Research & Experimental Development Expenses	395		1,736,959
	395		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	**99,181,966**
Net Income for Tax Purposes		calculated	**6,198,935**
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of previous tax years from Schedule 4	331	B4	0
Net capital losses of previous tax years from Schedule 4	332	B4	0
Limited partnership losses of previous tax years from Schedule 4	335		
TAXABLE INCOME		calculated	**6,198,935**

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Corporation Loss Continuity and Application

Schedule 4 Loss Carry Forward - Bridge Year

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

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - Bridge Year

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the bridge year	(3) Cost of acquisitions during the year (new property must be available for use, except CWIP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 5 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus column 3 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIIP (column 8 plus column 6 minus column 3 plus column 4 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIIP acquired during the year (0.5 multiplied by the result of column 3 minus column 4 minus column 6 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)		(18) UCC at the end of the bridge year (column 9 minus column 17)	Working Paper Reference
1	Buildings, Distribution System (acq'd post 1987)	H8	$ 139,884,403	$ -	$ -					$ 139,884,403	$ -	$ -	0.50	$ -	$ -	4%			$ 5,595,376		$ 134,289,026	T8
1b	Non-Residential Buildings [Reg. 1100(1)(a.1) election]	H8	$ 75,711,160	$ 8,718,645	$ 8,718,645					$ 84,429,805	$ -	$ 8,718,645	0.50	$ 4,359,323	$ -	6%			$ 5,327,348		$ 79,102,457	T8
2	Distribution System (acq'd pre 1988)	H8	$ 41,178,719							$ 41,178,719	$ -	$ -		$ -	$ -	6%			$ 2,470,723		$ 38,707,996	T8
3	Buildings (acq'd pre 1988)	H8	$ 4,804,359							$ 4,804,359	$ -	$ -		$ -	$ -	5%			$ 240,218		$ 4,564,141	T8
6	Certain Buildings; Fences	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.50	$ -	$ -	10%			$ -		$ -	T8
8	General Office Equipment, Furniture, Fixtures	H8	$ 11,326,522	$ 2,882,520	$ 2,882,520					$ 14,209,042	$ -	$ 2,882,520	0.50	$ 1,441,260	$ -	20%			$ 3,130,060		$ 11,078,981	T8
10	Motor Vehicles, Fleet	H8	$ 5,055,581	$ 5,223,986	$ 5,223,986					$ 10,279,567	$ -	$ 5,223,986	0.50	$ 2,611,993	$ -	30%			$ 3,867,468		$ 6,412,099	T8
10.1	Certain Automobiles	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.50	$ -	$ -	30%			$ -		$ -	T8
12	Computer Application Software (Non-Systems)	H8	$ -	$ 3,639,769	$ 3,639,769					$ 3,639,769	$ -	$ 3,639,769	0.00	$ -	$ -	100%			$ 3,639,769		$ -	T8
13 1	Lease # 1	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -	T8
13 2	Lease # 2	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -	T8
13 3	Lease # 3	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -	T8
13 4	Lease # 4	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -	T8
14	Limited Period Patents, Franchises, Concessions or Licences	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -	T8
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	H8	$ 8,671,762							$ 8,671,762	$ -	$ -		$ -	$ -	7%			$ 607,023		$ 8,064,738	T8
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	H8	$ 59,086,740	$ 215,847	$ 215,847					$ 59,302,587	$ -	$ 215,847	0.50	$ 107,924	$ -	5%			$ 2,970,526		$ 56,332,062	T8
17	Elec. Generation Equip. (Non-Bldng, acq'd post Feb 27/00); Roads, Lots, Storage	H8	$ 923,529	$ -	$ -					$ 923,529	$ -	$ -	0.50	$ -	$ -	8%			$ 73,882		$ 849,647	T8
42	Fibre Optic Cable	H8	$ 1,770,923	$ 17,278	$ 17,278					$ 1,788,201	$ -	$ 17,278	0.50	$ 8,639	$ -	12%			$ 215,621		$ 1,572,580	T8
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	H8	$ -	$ -	$ -					$ -	$ -	$ -	2.33	$ -	$ -	30%			$ -		$ -	T8
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	H8	$ 100,530	$ 1,242,123	$ 1,242,123					$ 1,342,653	$ -	$ 1,242,123	1.00	$ 1,242,123	$ -	50%			$ 1,292,388		$ 50,265	T8
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	H8	$ 398							$ 398	$ -	$ -		$ -	$ -	45%			$ 179		$ 219	T8
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.50	$ -	$ -	30%			$ -		$ -	T8
47	Distribution System (acq'd post Feb 22/05)	H8	$ 613,223,825	$ 95,917,745	$ 95,917,745					$ 709,141,570	$ -	$ 95,917,745	0.50	$ 47,958,873	$ -	8%			$ 60,568,035		$ 648,573,535	T8
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	H8	$ 795,846	$ 2,517,544	$ 2,517,544					$ 3,313,390	$ -	$ 2,517,544	0.50	$ 1,258,772	$ -	55%			$ 2,514,689		$ 798,701	T8
95	CWIP	H8	$ -	$ -	$ -					$ -	$ -	$ -	0.00	$ -	$ -	0%			$ -		$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
		H8	$ -							$ -	$ -	$ -		$ -	$ -						$ -	T8
	TOTALS		$ 962,534,295	$ 120,375,457	$ 120,375,457	$ -	$ -	$ -	$ -	$ 1,082,909,752	$ -	$ 120,375,457		$ 58,988,906	$ -		$ -	$ -	$ 92,513,305	B1	$ 990,396,447	

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Reference	Historical Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance		Bridge Year Adjustments: Additions	Bridge Year Adjustments: Disposals	Balance for Bridge Year		Change During the Year	Disallowed Expenses
Capital gains reserves ss.40(1)	H13	0		0				0	T13	0	
Tax Reserves Not Deducted for Accounting Purposes											
Reserve for doubtful accounts ss. 20(1)(l)	H13	1,981,112		1,981,112				1,981,112	T13	0	
Reserve for goods and services not delivered ss. 20(1)(m)	H13	0		0				0	T13	0	
Reserve for unpaid amounts ss. 20(1)(n)	H13	0		0				0	T13	0	
Debt & share issue expenses ss. 20(1)(e)	H13	0		0				0	T13	0	
Other tax reserves	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**1,981,112**	**0**	**1,981,112**	B1	**0**	**0**	**1,981,112**	B1	**0**	**0**
Financial statement reserves (not deductible for tax purposes)											
General Reserve for Inventory Obsolescence (non-specific)	H13	0		0				0	T13	0	
General Reserve for Bad Debts	H13	2,270,590		2,270,590				2,270,590	T13	0	
Accrued Employee Future Benefits:	H13	0		0				0	T13	0	
- Medical and Life Insurance	H13	0		0				0	T13	0	
- Short & Long-term Disability	H13	0		0				0	T13	0	
- Accumulated Sick Leave	H13	0		0				0	T13	0	
- Termination Cost	H13	0		0				0	T13	0	
- Other Post-Employment Benefits	H13	0		0				0	T13	0	
Provision for Environmental Costs	H13	0		0				0	T13	0	
Restructuring Costs	H13	0		0				0	T13	0	
Accrued Contingent Litigation Costs	H13	0		0				0	T13	0	
Accrued Self-Insurance Costs	H13	0		0				0	T13	0	
Other Contingent Liabilities	H13	0		0				0	T13	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	H13	0		0				0	T13	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	H13	0		0				0	T13	0	
Other	H13	0		0				0	T13	0	
		0		0				0		0	
		0		0				0		0	
Total		**2,270,590**	**0**	**2,270,590**	B1	**0**	**0**	**2,270,590**	B1	**0**	**0**

Income Tax/PILs Workform for 2020 Filers

PILs Tax Provision - Test Year

							Wires Only	
Regulatory Taxable Income						T1	$ 17,868,126	**A**
	Tax Rate	Small Business Rate (If Applicable)	Taxes Payable	Effective Tax Rate				
Ontario (Max 11.5%)	11.5%	11.5%	$ 2,054,834	11.5%	**B**			
Federal (Max 15%)	15.0%	15.0%	$ 2,680,219	15.0%	**C**			
Combined effective tax rate (Max 26.5%)							26.50%	**D = B + C**
Total Income Taxes							**$ 4,735,053**	**E = A * D**
Investment Tax Credits							$ 85,000	**F**
Miscellaneous Tax Credits							$ -	**G**
Total Tax Credits							**$ 85,000**	**H = F + G**
Corporate PILs/Income Tax Provision for Test Year							**$ 4,650,053**	**I = E - H** S. Summary
Corporate PILs/Income Tax Provision Gross Up [1]						73.50% **J = 1-D**	**$ 1,676,550**	**K = I/J-I**
Income Tax (grossed-up)							**$ 6,326,603**	**L = K + I** S. Summary

Note:

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Taxable Income - Test Year

		Working Paper Reference	Test Year Taxable Income
Net Income Before Taxes		A.	44,996,974
	T2 S1 line #		
Additions:			
Interest and penalties on taxes	103		5,000
Amortization of tangible assets *2-4 ADJUSTED ACCOUNTING DATA P489*	104		57,895,057
Amortization of intangible assets *2-4 ADJUSTED ACCOUNTING DATA P490*	106		
Recapture of capital cost allowance from Schedule 8	107	T8	0
Income inclusion under subparagraph 13(38)(d)(iii) from Schedule 10	108		
Loss in equity of subsidiaries and affiliates	110		
Loss on disposal of assets	111		1,000,000
Charitable donations	112		
Taxable Capital Gains	113		
Political Donations	114		
Deferred and prepaid expenses	116		
Scientific research expenditures deducted on financial statements	118		
Capitalized interest	119		
Non-deductible club dues and fees	120		
Non-deductible meals and entertainment expense	121		85,000
Non-deductible automobile expenses	122		
Non-deductible life insurance premiums	123		
Non-deductible company pension plans	124		
Tax reserves beginning of year	125	T13	1,981,112
Reserves from financial statements- balance at end of year	126	T13	2,270,590
Soft costs on construction and renovation of buildings	127		
Book loss on joint ventures or partnerships	205		
Capital items expensed	206		
Debt issue expense	208		
Development expenses claimed in current year	212		
Financing fees deducted in books	216		
Gain on settlement of debt	220		
Non-deductible advertising	226		
Non-deductible interest	227		
Non-deductible legal and accounting fees	228		
Recapture of SR&ED expenditures	231		
Share issue expense	235		
Write down of capital property	236		
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		
Other Additions			
Interest Expensed on Capital Leases	295		
Realized Income from Deferred Credit Accounts	295		
Pensions	295		780,000
Non-deductible penalties	295		
	295		
	295		
	295		
	295		
ARO Accretion expense			
Capital Contributions Received (ITA 12(1)(x))			
Lease Inducements Received (ITA 12(1)(x))			
Deferred Revenue (ITA 12(1)(a))			
Prior Year Investment Tax Credits received			
Current Year Investment Tax Credits received			85,000
Total Additions			**64,101,759**
Deductions:			
Gain on disposal of assets per financial statements	401		
Dividends not taxable under section 83	402		
Capital cost allowance from Schedule 8	403	T8	85,233,727
Terminal loss from Schedule 8	404	T8	0
Allowable business investment loss	406		
Deferred and prepaid expenses	409		
Scientific research expenses claimed in year	411		
Tax reserves end of year	413	T13	1,981,112
Reserves from financial statements - balance at beginning of year	414	T13	2,270,590
Contributions to deferred income plans	416		680,000
Book income of joint venture or partnership	305		
Equity in income from subsidiary or affiliates	306		
Other deductions			
Interest capitalized for accounting deducted for tax	395		
Capital Lease Payments	395		
Non-taxable imputed interest income on deferral and variance accounts	395		
Scientific Research & Experimental Development Expenses	395		1,065,178
	395		
	395		
	395		
	395		
ARO Payments - Deductible for Tax when Paid			
ITA 13(7.4) Election - Capital Contributions Received			
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds			
Deferred Revenue - ITA 20(1)(m) reserve			
Principal portion of lease payments			
Lease Inducement Book Amortization credit to income			
Financing fees for tax ITA 20(1)(e) and (e.1)			
Total Deductions		calculated	**91,230,607**
NET INCOME FOR TAX PURPOSES		calculated	**17,868,126**
Charitable donations	311		
Taxable dividends received under section 112 or 113	320		
Non-capital losses of previous tax years from Schedule 4	331	T4	0
Net capital losses of previous tax years from Schedule 4	332	T4	0
Limited partnership losses of previous tax years from Schedule 4	335		
REGULATORY TAXABLE INCOME		calculated	**17,868,126**

T0

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Income Tax/PILs Workform for 2020 Filers

Schedule 4 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

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

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

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 8 CCA - Test Year

(1) Class	Class Description	Working Paper Reference	(2) Undepreciated capital cost (UCC) at the beginning of the test year	(3) Cost of acquisitions during the year (new property must be available for use, except CWIP)	(4) Cost of acquisitions from column 3 that are accelerated investment incentive property (AIIP)	(5) Adjustments and transfers (enter amounts that will reduce the UCC as negatives)	(6) Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition	(7) Amount from column 5 that is repaid during the year for a property, subsequent to its disposition	(8) Proceeds of dispositions	(9) UCC (column 2 plus column 3 plus or minus column 5 minus column 8)	(10) Proceeds of disposition available to reduce the UCC of AIIP (column 8 plus column 6 minus column 3 plus column 4 minus column 7) (if negative, enter "0")	(11) Net capital cost additions of AIIP acquired during the year (column 4 minus column 10) (if negative, enter "0")	Relevant factor	(12) UCC adjustment for AIIP acquired during the year (column 11 multiplied by the relevant factor)	(13) UCC adjustment for non-AIIP acquired during the year (0.5 multiplied by the result of column 3 minus column 4 minus column 5 plus column 7 minus column 8) (if negative, enter "0")	(14) CCA Rate %	(15) Recapture of CCA	(16) Terminal Loss	(17) CCA (for declining balance method, the result of column 9 plus column 12 minus column 13, multiplied by column 14)		(18) UCC at the end of the test year (column 9 minus column 17)
1	Buildings, Distribution System (acq'd post 1987)	BB	$ 134,289,026							$ 134,289,026	$ -	$ -	0.50	$ -	$ -	4%			$ 5,371,561		$ 128,917,465
1b	Non-Residential Buildings [Reg. 1100(1)(a.1) election]	BB	$ 79,102,457	887,335	887,335					$ 79,989,792	$ -	$ 887,335	0.50	$ 443,668	$ -	6%			$ 4,826,008		$ 75,163,785
2	Distribution System (acq'd pre 1988)	BB	$ 38,707,996							$ 38,707,996	$ -	$ -		$ -	$ -	6%			$ 2,322,480		$ 36,385,516
3	Buildings (acq'd pre 1988)	BB	$ 4,564,141							$ 4,564,141	$ -	$ -		$ -	$ -	5%			$ 228,207		$ 4,335,934
6	Certain Buildings; Fences	BB	$ -							$ -	$ -	$ -	0.50	$ -	$ -	10%			$ -		$ -
8	General Office Equipment, Furniture, Fixtures	BB	$ 11,078,981	1,501,981	1,501,981					$ 12,580,962	$ -	$ 1,501,981	0.50	$ 750,991	$ -	20%			$ 2,666,391		$ 9,914,572
10	Motor Vehicles, Fleet	BB	$ 6,412,099	2,233,064	2,233,064					$ 8,645,163	$ -	$ 2,233,064	0.50	$ 1,116,532	$ -	30%			$ 2,928,509		$ 5,716,655
10.1	Certain Automobiles	BB	$ -							$ -	$ -	$ -	0.50	$ -	$ -	30%			$ -		$ -
12	Computer Application Software (Non-Systems)	BB	$ -	1,667,433	1,667,433					$ 1,667,433	$ -	$ 1,667,433	0.00	$ -	$ -	100%			$ 1,667,433		$ -
13 1	Lease # 1	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -
13 2	Lease # 2	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -
13 3	Lease # 3	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -
13 4	Lease # 4	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -
14	Limited Period Patents, Franchises, Concessions or Licences	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	NA					$ -
14.1	Eligible Capital Property (acq'd pre Jan 1, 2017)	BB	$ 8,064,738							$ 8,064,738	$ -	$ -		$ -	$ -	7%			$ 564,532		$ 7,500,207
14.1	Eligible Capital Property (acq'd post Jan 1, 2017)	BB	$ 56,332,062	105,683	105,683					$ 56,437,745	$ -	$ 105,683	0.50	$ 52,842	$ -	5%			$ 2,824,529		$ 53,613,216
17	Elec. Generation Equip. (Non-Bldng, acq'd post Feb 27/00); Roads, Lots, Storage	BB	$ 849,647							$ 849,647	$ -	$ -	0.50	$ -	$ -	8%			$ 67,972		$ 781,675
42	Fibre Optic Cable	BB	$ 1,572,580	17,278	17,278					$ 1,589,858	$ -	$ 17,278	0.50	$ 8,639	$ -	12%			$ 191,820		$ 1,398,038
43.1	Certain Clean Energy/Energy-Efficient Generation Equipment	BB	$ -							$ -	$ -	$ -	2.33	$ -	$ -	30%			$ -		$ -
43.2	Certain Clean Energy/Energy-Efficient Generation Equipment	BB	$ 50,265							$ 50,265	$ -	$ -	1.00	$ -	$ -	50%			$ 25,132		$ 25,132
45	Computers & System Software (acq'd post Mar 22/04 and pre Mar 19/07)	BB	$ 219							$ 219	$ -	$ -		$ -	$ -	45%			$ 98		$ 120
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	BB	$ -							$ -	$ -	$ -	0.50	$ -	$ -	30%			$ -		$ -
47	Distribution System (acq'd post Feb 22/05)	BB	$ 648,573,535	68,886,103	68,886,103					$ 717,459,638	$ -	$ 68,886,103	0.50	$ 34,443,052	$ -	8%			$ 60,152,215		$ 657,307,422
50	General Purpose Computer Hardware & Software (acq'd post Mar 18/07)	BB	$ 798,701	1,160,674	1,160,674					$ 1,959,375	$ -	$ 1,160,674	0.50	$ 580,337	$ -	55%			$ 1,396,842		$ 562,533
95	CWIP	BB	$ -							$ -	$ -	$ -	0.00	$ -	$ -	0%			$ -		$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
		BB	$ -							$ -	$ -	$ -		$ -	$ -						$ -
	TOTALS		$ 990,396,447	$ 76,459,551	$ 76,459,551	$ -	$ -	$ -	$ -	$ 1,066,855,998	$ -	$ 76,459,551		$ 37,396,059	$ -		$ -	$ -	$ 85,233,727	T1	$ 981,622,270

Ontario Energy Board

Income Tax/PILs Workform for 2020 Filers

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Working Paper Reference	Bridge Year	Eliminate Amounts Not Relevant for Test Year	Adjusted Utility Balance		Test Year Adjustments: Additions	Test Year Adjustments: Disposals	Balance for Test Year		Change During the Year	Disallowed Expenses
Capital Gains Reserves ss.40(1)	B13	0		0				0		0	
Tax Reserves Not Deducted for accounting purposes											
Reserve for doubtful accounts ss. 20(1)(l)	B13	1,981,112		1,981,112				1,981,112		0	
Reserve for goods and services not delivered ss. 20(1)(m)	B13	0		0				0		0	
Reserve for unpaid amounts ss. 20(1)(n)	B13	0		0				0		0	
Debt & Share Issue Expenses ss. 20(1)(e)	B13	0		0				0		0	
Other tax reserves	B13	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		**1,981,112**	**0**	**1,981,112**	T1	**0**	**0**	**1,981,112**	T1	**0**	**0**
Financial Statement Reserves (not deductible for Tax Purposes)											
General Reserve for Inventory Obsolescence (non-specific)	B13	0		0				0		0	
General reserve for bad debts	B13	2,270,590		2,270,590				2,270,590		0	
Accrued Employee Future Benefits:	B13	0		0				0		0	
- Medical and Life Insurance	B13	0		0				0		0	
-Short & Long-term Disability	B13	0		0				0		0	
-Accmulated Sick Leave	B13	0		0				0		0	
- Termination Cost	B13	0		0				0		0	
- Other Post-Employment Benefits	B13	0		0				0		0	
Provision for Environmental Costs	B13	0		0				0		0	
Restructuring Costs	B13	0		0				0		0	
Accrued Contingent Litigation Costs	B13	0		0				0		0	
Accrued Self-Insurance Costs	B13	0		0				0		0	
Other Contingent Liabilities	B13	0		0				0		0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	B13	0		0				0		0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	B13	0		0				0		0	
Other	B13	0		0				0		0	
		0		0				0		0	
		0		0				0		0	
Total		**2,270,590**	**0**	**2,270,590**	T1	**0**	**0**	**2,270,590**	T1	**0**	**0**

LOST REVENUE ADJUSTMENT MECHANISM

1. INTRODUCTION

On March 31, 2010, the Ministry of Energy and Infrastructure issued a directive ("2010 Directive") to the OEB to take steps in order to establish Conservation and Demand Management ("CDM") targets to be met by licensed electricity distributors over a four-year period beginning January 1, 2011.[1]

In response to the 2010 Directive, the OEB established the *Conservation and Demand Management Code for Electricity Distributors* ("CDM Code") in September 2010. In addition, in April 2012 the OEB issued a set of *Guidelines for Electricity Distributor Conservation and Demand Management* ("2012 CDM Guidelines") which articulated more specific guidance on the obligations and requirements in relation to CDM targets with which distributors were mandated to comply, as stipulated in their licenses.[2] Of note, the 2012 CDM Guidelines provided updated details on the Lost Revenue Adjustment Mechanism ("LRAM") which was set-up to compensate distributors for lost revenues resulting from CDM programs for the 2011-2014 period. The CDM Code and 2012 CDM Guidelines were applicable for all activities related to the 2011-2014 CDM Framework.

Under the 2011-2014 CDM Framework, results were predominantly achieved through the delivery of provincially-developed programs that were funded by the Ontario Power Authority ("OPA") in cooperation with electricity distributors.[3] The 2011-2014 framework terminated on December 31, 2014.

In 2013, the Government of Ontario released an updated Long-Term Energy Plan ("LTEP").[4] A key priority in the 2013 LTEP was reinforcement of the principle of "conservation first" in the electricity sector's planning processes. In conjunction with the implementation of the 2013 LTEP, the Ministry of Energy established a new Conservation First Framework ("CFF"). The CFF was structured around the goal of achieving 7 TWh of electricity savings province-wide from 2015-2020, with programs funded by the

[1] Minister of Energy, *Directive to the Ontario Energy Board - Establishing Conservation and Demand Management Targets*, EB-2010-0216 (March 31, 2010).
[2] Ontario Energy Board, *Guidelines for Electricity Distributor Conservation and Demand Management*, EB-2012-0003, (April 26, 2012).
[3] References to the OPA remain for activities occurring prior to January 1, 2015. As of January 1, 2015, the functions of the OPA were transferred to the Independent Electricity System Operator through a merger of the two organizations.
[4] Ministry of Energy, *Achieving Balance - Ontario's Long-Term Energy Plan* (December 2013).

Independent Electricity System Operator ("IESO") and delivered by electricity distributors. In turn, the OEB received a directive from the Minister of Energy on March 31, 2014 that required the OEB to promote CDM and establish guidelines for CDM program implementation by electricity distributors. These new CDM guidelines were effective as of January 1, 2015, as part of the launch of the CFF framework.

On March 21, 2019, the Minister of Energy, Northern Development and Mines issued a directive to the IESO mandating the discontinuance of the CFF and the establishment of an Interim Framework for CDM programming.[5] Under the Interim Framework, the new province-wide target for CDM savings is 1.4 TWh, this framework was scheduled to expire on December 31, 2020. As a result of the impact of COVID-19 on eligible conservation projects, further directives have been received by the IESO to extend the deadline with the most recent extension issued on June 29, 2022 for an additional extension to December 31, 2022.

Subsequent to the discontinuance of the 2015-2020 CFF framework, the OEB issued a letter to distributors on June 20, 2019 stating that distributors should continue to have access to LRAM related to the successful delivery of CFF programs.[6] In addition, the OEB issued an addendum to both the *Chapter 2* and *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications*, in order to make modifications reflecting the new requirements set forth in the Interim Framework.[7]

The IESO historically had produced monthly Participation and Cost Reports available to electricity distributors, from January 1, 2018 to March 31, 2019. These reports include incremental first year energy savings as well as information related to persistence. The OEB has directed that the results from the IESO's 2017 program evaluation should be applied to the January 1, 2018 to March 31, 2019 gross unverified savings values, including net-to-gross factors and gross realization rates.[8] To calculate net savings values at the project level, distributors are instructed to rely on results from the IESO's 2017 program evaluation.

[5] Minister of Energy, Northern Development and Mines, *Directive to the Independent Electricity System Operator - Discontinuation of the Conservation First Framework* (March 21, 2019).
[6] Ontario Energy Board, Letter re: *Lost Revenue Adjustment Mechanism for 2020 Rate Applications* (June 20, 2019).
[7] Ontario Energy Board, *Addendum to Filing Requirements for Electricity Rate Applications - 2020 Rate Applications* (July 15, 2019).
[8] Ibid., p. 6-7.

On September 30, 2020 the Minister of Energy, Northern Development and Mines issued a directive to the IESO to implement a framework on the electricity CDM for the 2021-2024 period.[9] Subsequently on January 4, 2021, the IESO released its 2021-2024 Conservation and Demand Management Framework Program Plan.

On August 5, 2021 the OEB released updated Conservation and Demand Management Guidelines for Electricity Distributors for stakeholders to comment. Subsequently on December 20, 2021 the OEB released the CDM Guidelines for Electricity Distributors.[10]

2. LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT

The CDM Guidelines issued in 2012 authorized the establishment of an LRAM variance account ("LRAMVA") Uniform System of Accounts ("USofA") 1568 for the 2011-2014 CDM period to capture, at the customer rate-class, the difference between the following:

- The results of the actual verified impacts of authorized CDM activities undertaken by the electricity distributor for OEB-approved CDM programs and/or OPA-Contracted Province-Wide CDM programs in relation to activities undertaken by the distributor and/or delivered for the distributor by a third party under contract (in the distributor's franchise area);

  AND

- The level of CDM program activities included in the distributor's load forecast (i.e. the level embedded into rates).[11]

[9] Minister of Energy, Northern Development and Mines, *Directive to the Independent Electricity System Operator - 2021-2024 Conservation and Demand Management Framework,* September 30, 2020.
[10] Ontario Energy Board, *Conservation and Demand Management Guidelines for Electricity Distributors*, EB-2021-0106, (December 20, 2021).
[11] Ontario Energy Board, *Guidelines for Electricity Distributor Conservation and Demand Management*, EB-2012-0003, (April 26, 2012), p. 12 & Appendix B, p.1.

As part of the 2021-2025 Approved Settlement Agreement, the Parties[12]

> "acknowledge that Hydro Ottawa will include future CDM savings driven by the Independent Electricity System Operator ("IESO") or other provincial or federal initiatives in the LRAMVA. (With respect to potential provincial initiatives, it is acknowledged that the Government of Ontario posted a regulatory proposal on July 23, 2020 which contemplates the establishment of a new CDM framework for the 2021-2024 period). The Parties further acknowledge that the OEB may set generic guidelines to measure CDM savings outside the current CFF wind-down framework. However, any updated OEB guidelines will not preclude Hydro Ottawa from bringing forward an LRAM claim, given both known and unknown initiatives have been removed from the Load Forecast for which Hydro Ottawa would have otherwise included in the base Load Forecast.
>
> The Parties agree that Hydro Ottawa has the ability to record and bring forward a request to dispose it's LRAMVA for the impact of both known and unknown CDM initiatives. This agreement shall not be construed as agreement to the disposition of such account. Parties are free to take any position they deem appropriate at the time Hydro Ottawa seeks disposition of the LRAMVA."[13]

At this time, the Independent Electricity System Operator ("IESO") has provided Evaluation, Measurement, and Verification (EM&V) results for in-service activities from the Interim Framework for years 2019 and 2020. However, additional Evaluation, Measurement, and Verification (EM&V) results are expected for the remaining committed projects as well as for the 2021 year. IESO noted in its 2019-2020 Interim Framework Results[14] total electricity savings of 1.5 TWh and 186.4 MW of demand savings from both committed and in service project savings.

[12] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[13] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 24.
[14] IESO, *Making a difference Energy Efficiency in Ontario, 2019-2020 Interim Framework Results*, (October 14, 2021) slide 23.

LRAM VARIANCE ACCOUNT

Hydro Ottawa notes that as part of the update to the Chapter 2 *Filing Requirements for Electricity Rate Applications* issued by the OEB on April 18, 2022, the OEB has stated that "most distributors will be in a position to request disposition of LRAMVA balances for all years up to and including 2022."[1]

Hydro Ottawa is seeking clearance of $2,048,746, of which the principal portion is $1,869,833 and carrying charges are $178,913, in its Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") as part of its 2023 Application. This amount includes balances from 2017 to 2020. Hydro Ottawa has relied on the most recent input assumptions available at the time of program evaluation.

At the time of filing this Application, Hydro Ottawa has disposed of balances related to the years up until 2016.

CDM projects reduce the peak demand for and/or the consumption of electricity from the electricity grid. CDM savings are measured/reported as either energy or demand savings. CDM programs/initiatives by rate class indicating the energy savings (kWh) and peak demand (kW) savings assigned to the programs/initiatives are available in Attachment 4-4-2:(A) OEB Workform - LRAMVA Workform. To calculate net verified savings values from 2015-2020 Conservation First Framework, which includes CFF wind-down programs ("CFF or CFF framework"), Hydro Ottawa used results from the Independent Electricity System Operator's ("IESO") annual program evaluation (e.g., net-to gross values and gross realization rates), 2018 Program Participation and Cost Report, and individual project data for projects approved after the 2018 Program Participation and Cost Report Hydro Ottawa used its respective OEB-approved variable distribution charges in calculating the lost revenue. Hydro Ottawa confirms that carrying charges are being requested on the LRAMVA. The interest rate used for the calculation of all carrying charges was prescribed by the OEB and published quarterly on its website.

Detailed project level savings including persistence savings for CFF Framework for province-wide programs as well as local & regional programs are provided in Tab 7. Persistence Report of Attachment 4-4-2:(A) OEB Workform - LRAMVA Workform. For the purpose of calculating incremental CDM savings

[1] Ontario Energy Board, *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications,* (April 18, 2022), p. 66.

from the street lighting conversion project, Hydro Ottawa has continued to maintain a database of converted lights using information from the conversion project, which tracks the original light fixture kWh and kW, as well as the kWh and kW after the light has been converted. This data is also used for billing purposes. Hydro Ottawa has used this data to support the streetlight lost revenue claim. Detailed street light converted savings is provided in Tab 8. Streetlighting of Attachment 4-4-2:(A) OEB Workform - LRAMVA Workform.

The 2023 LRAMVA workform was used for this rate application. Please note Hydro Ottawa has made modifications to the LRAMVA model. Changes are noted as follows:

- Tab 5. 2015-2027 LRAM - Hydro Ottawa programs including local programs were added and their related Net Energy and/or Peak Demand Savings Persistence were added
    - No. 42 - Hydro Ottawa Limited - Residential Demand Response WI-Fi Thermostat Pilot
    - No. 43 - Swimming Pool Efficiency Program
    - No. 49 - Street Lighting
- Tab 6. Carrying Charges - Where known quarterly prescribed interest rates were added to Table 6, Hydro Ottawa assumed that 2022 Q4's interest rate would be the same as 2022 Q3's rate.
- Tab 8. Streetlighting - Additional Project information for years 2017 to 2020 has been included in columns X to BC (labeled Table 8-b) to support values provided in Table 8-a. Summary of Project Tables by year are monthly values in Column 'F'.

The LRAMVA balance is included in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule). In addition, please refer to Exhibit 9-3-1: Disposition of Deferral and Variance Accounts for details regarding the disposition period and rate riders for the LRAMVA.

In accordance to section 3.2.6.1 of Chapter 3 *Filing Requirements for Electricity Rate Applications*[2], Hydro Ottawa has appended the 2017 and 2018 IESO Reports to this Schedule, as follows:

- Attachment 4-4-2(B): IESO Final Verified 2017 CDM Summary Report
- Attachment 4-4-2(C): 2018 Program Participation and Cost Report

[2] Ontario Energy Board, *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications,* (May 24, 2022), p. 17.

The Independent Electricity System Operator ("IESO") ran all conservation and demand management (CDM) programs in Ontario from April 2019 to December 2020.

As discussed in Exhibit 4-4-1: Lost Revenue Adjustment Mechanism, as part of the 2021-2025 Approved Settlement Agreement, the Parties[3]

> "acknowledge that Hydro Ottawa will include future CDM savings driven by the IESO or other provincial or federal initiatives in the LRAMVA. (With respect to potential provincial initiatives, it is acknowledged that the Government of Ontario posted a regulatory proposal on July 23, 2020 which contemplates the establishment of a new CDM framework for the 2021-2024 period). The Parties further acknowledge that the OEB may set generic guidelines to measure CDM savings outside the current CFF wind-down framework. However, any updated OEB guidelines will not preclude Hydro Ottawa from bringing forward an LRAM claim, given both known and unknown initiatives have been removed from the Load Forecast for which Hydro Ottawa would have otherwise included in the base Load Forecast.
>
> The Parties agree that Hydro Ottawa has the ability to record and bring forward a request to dispose it's LRAMVA for the impact of both known and unknown CDM initiatives. This agreement shall not be construed as agreement to the disposition of such account. Parties are free to take any position they deem appropriate at the time Hydro Ottawa seeks disposition of the LRAMVA."[4]

At this time, the IESO has provided Evaluation, Measurement, and Verification ("EM&V") results for in-service activities from the Interim Framework for years 2019 and 2020. Additional EM&V results are expected for the remaining committed projects. IESO noted in its 2019-2020 Interim Framework Results[5] total electricity savings of 1.5 TWh and 186.4 MW of demand savings from both committed and in service project savings.

[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 24.
[5] IESO *Making a difference Energy Efficiency in Ontario, 2019-2020 Interim Framework Results*, (October 14, 2021) p.23.

IESO has not provided utility specific CDM results for IESO administered programs. Hydro Ottawa also notes that on June 29, 2022, IESO extended timelines for completion of certain projects under the now terminated Interim Framework Retrofit Project ("IF Retrofit") to December 31, 2022. The additional extension was intended to offset the disruptions that continue to be caused by disruptions in supply chains and labour shortages.[6]

Hydro Ottawa also notes that on September 30, 2020, the IESO received a Ministerial directive that enabled the IESO design, deliver and/or fund an electricity Conservation and Demand Management Framework between January 1, 2021 to December 31, 2024. The IESO has been authorized to spend up to $692 million in total for the 2021-2024 CDM framework with a mid-term review report to be issued by the end of 2022.

Until IESO issues all results for CDM programs that impact 2021 and beyond, Hydro Ottawa confirms that it is not in a position to complete its calculation of CDM savings for years after 2020 for which the continued use of an LRAMVA for 2021-2025 was approved as part of the Approved Settlement Agreement.

[6] IESO News and Updates Extension of Interim Framework Retrofit Project Completion Deadline, (June 29, 2022).

Ontario Energy Board

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

Version 7.0 (2023)

Generic LRAMVA Work Forms

Worksheet Name	Description
1. LRAMVA Summary	**Tables 1-a and 1-b** provide a summary of the LRAMVA balances and carrying charges associated with the LRAMVA disposition. **Table 1c** provides a summary of prospective LRAM-eligible amounts related to persisting CDM savings for all years until the LDC's next rebasing application. The balances are populated from entries into other tabs throughout this work form.
1-a. Summary of Changes	**Tables A-1 and A-2** include a template for LDCs to summarize changes to the LRAMVA work form.
2. LRAMVA Threshold	**Tables 2-a, 2-b and 2-c** include the LRAMVA thresholds and allocations by rate class.
3. Distribution Rates	**Tables 3-a and 3-b** include the distribution rates that are used to calculate lost revenues.
4. 2011-2014 LRAM	**Tables 4-a, 4-b, 4-c and 4-d** include the template 2011-2014 LRAMVA work forms.
5. 2015-2027 LRAM	**Tables 5-a, 5-b, 5-c, 5-d, 5-e, 5-f, 5-g, 5-h, 5-i, 5-j, 5-k, 5-l and 5-m** include the template 2015-2027 LRAMVA work forms.
6. Carrying Charges	**Table 6-b** includes the variance on carrying charges related to the LRAMVA disposition.
7. Persistence Report	A blank spreadsheet is provided to allow LDCs to populate with CDM savings persistence data provided by the IESO.
8. Streetlighting	A blank spreadsheet is provided to allow LDCs to populate data on streetlighting projects whose savings were not provided by the IESO in the CDM Final Results Report (i.e., streetlighting projects).

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

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

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LRAMVA Work Form: Instructions

Version 7.0 (2023)

Tab	Instructions
LRAMVA Checklist/Schematic Tab	The LRAMVA work form was created in a generic manner for use by all LDCs. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below: o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a. o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form. o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved. o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO. o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form. o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable. o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a.
Tab 1. LRAMVA Summary	Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. Distributors are also expected to provide prospective LRAM-eligible amounts related to persisting CDM savings for all years until their next rebasing application.There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations.
Tab 1-a. Summary of Changes	Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA.
Tab 2. LRAMVA Threshold	Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application.
Tab 3. Distribution Rates	Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable.
Tabs 4 and 5 (2011-to Next COS)	Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2022 program years and persisting savings until distributors next cost of service application, as applicable, by undertaking the following: o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO. o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used. o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change. o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate.
Tab 6. Carrying Charges	Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges. Carrying charges are not to be calculated for prospective LRAM-eligible amounts that relate to the persisting savings from CDM programs until the LDCs next cost-of-service application.
Tab 7. Persistence Report	Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report.
Tab 8. Streetlighting	A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects).

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LRAMVA Work Form: Checklist and Schematic

Version 6.0 (2022)

General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. Additionally, LDCs are also able to calculate prospective LRAM-eligible amounts, consistent with guidance provided in the 2021 CDM Guidelines. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results and Participation and Cost Report. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

LRAMVA ($) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance

Legend	Drop Down List (Blue)

Important Checklist

Yes	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Yes	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
Actual Incremental CDM Savings by Initiative	Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
Actual Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
LRAMVA ($) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"			Tables 1-a and 1-b
+ Carrying Charges ($) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
Total LRAMVA ($) by Rate Class	Tab "1. LRAMVA Summary"			

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LRAMVA Work Form: Summary Tab

Version 7.0 (2023)

Legend	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)
LDC Name	Hydro Ottawa Limited

Application Details

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

A. Previous LRAMVA Application

Previous LRAMVA Application (EB#)	EB-2019-0261
Application of Previous LRAMVA Claim	2021 - 2025 COS/IRM Application
Period of LRAMVA Claimed in Previous Application	2013-2016
Amount of LRAMVA Claimed in Previous Application	$ 2,733,351.00

B. Current LRAMVA Application

Current LRAMVA Application (EB#)	EB-2022-0042
Application of Current LRAMVA Claim	2023 COS/IRM Application
Period of New LRAMVA in this Application	2017-2020
Period of Rate Recovery (# years)	3

C. Documentation of Changes

Original Amount	
Amount for Final Disposition	$ 2,048,746.75

Actual Lost Revenues ($)	A	**$ 15,513,323**
Forecast Lost Revenues ($)	B	**$ 13,643,487**
Carrying Charges ($)	C	**$ 178,914**
LRAMVA ($) for Account 1568	A-B+C	**$ 2,048,750**
Total LRAM-Eligible Amounts for Prospective Disposition	(Annual amounts to be recovered in future rate applications)	**$ -**

Table 1-a. LRAMVA Totals by Rate Class

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.

Customer Class	Billing Unit	Principal ($)	Carrying Charges ($)	Total LRAMVA ($)
Residential	kWh	$2,695,689	$192,300	$2,887,989
GS<50 kW	kWh	$1,413,348	$76,254	$1,489,601
GS 50 TO 1,499 KW	kW	-$4,664,634	-$209,589	-$4,874,223
GS 1,500 TO 4,999	KW	$818,413	$41,268	$859,681
Large User	kW	$589,733	$31,281	$621,013
Unmetered Scattered Load	kWh	$0	$0	$0
Streetlighting	kW	$1,017,287	$47,400	$1,064,688
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
		$0	$0	$0
Total		**$1,869,836**	**$178,914**	**$2,048,750**

Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 90 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 92.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
		kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
2011 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2011 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2012 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2012 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2013 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2013 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2014 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2014 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2015 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2015 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2016 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2016 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2017 Actuals	☐	$1,863,036.70	$716,490.24	$911,024.70	$147,532.86	$131,765.02	$0.00	$116,698.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,886,548.27
2017 Forecast		($431,467.40)	($422,832.90)	($1,439,033.59)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($2,293,333.89)
Amount Cleared																
2018 Actuals	☐	$1,319,607.99	$988,097.63	$1,189,275.58	$191,825.98	$146,659.02	$0.00	$223,376.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,058,842.32
2018 Forecast		($414,109.50)	($615,682.20)	($2,118,054.85)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($3,147,846.55)
Amount Cleared																
2019 Actuals	☐	$624,900.95	$1,264,300.64	$1,473,018.21	$237,149.93	$158,625.87	$0.00	$319,731.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,077,727.41
2019 Forecast		($266,279.40)	($798,294.60)	($2,763,070.30)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($3,827,644.30)
Amount Cleared																
2020 Actuals	☐	$0.00	$1,257,168.81	$1,480,968.49	$241,904.09	$152,682.65	$0.00	$357,480.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,490,204.74
2020 Forecast		$0.00	($975,900.00)	($3,398,762.16)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	($4,374,662.16)
Amount Cleared																
2021 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2021 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
2022 Actuals	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2022 Forecast		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Amount Cleared																
Carrying Charges		$192,300.07	$76,253.58	($209,588.64)	$41,267.86	$31,280.85	$0.00	$47,400.29	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$178,914.02
Total LRAMVA Balance (2011-2022)		**$2,887,989.40**	**$1,489,601.21**	**-$4,874,222.56**	**$859,680.72**	**$621,013.41**	**$0.00**	**$1,064,687.66**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2,048,749.85**

Table 1-c. LRAM-Eligible Amounts for Prospective Disposition

Table 1-c provides a summary of all prospective LRAM-eligible amounts. Consistent with guidance in the 2021 CDM Guidelines, distributors filing an application for 2023 rates should seek disposition of all outstanding LRAMVA balances related to previously established thresholds. Distributors not rebasing for 2023 rates who have complete information on eligible savings (i.e., needing only to account for persistence of savings in future years) may seek a rate adjustment on a prospective basis to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application. Prospective treatment will not be necessary for cost-of-service applications.

All entries summarized below will be populated based on persisting savings from prior year CDM activities with no new savings from 2023-2027. Additionally, LRAM-eligible amounts for 2023 to 2027 are not added to the LRAMVA and do not accrue interest.

In their applications for 2023 rates, distributors should apply for approval of the 2023 to 2027 LRAM-eligible amounts shown in Table 1-C. Approval will mean that the LRAM-eligible amounts are accepted as final, subject only to the annual mechanistic adjustment to be completed in subsequent rate years.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
2023 Actuals (in 2022 $)	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2023 Forecast (in 2022 $)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2023 TOTAL LRAM-Eligible*		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Amount Cleared																
2024 Actuals (in 2022 $)	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2024 Forecast (in 2022 $)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2024 TOTAL LRAM-Eligible*		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Amount Cleared																
2025 Actuals (in 2022 $)	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2025 Forecast (in 2022 $)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2025 TOTAL LRAM-Eligible*		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Amount Cleared																
2026 Actuals (in 2022 $)	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2026 Forecast (in 2022 $)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2026 TOTAL LRAM-Eligible*		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Amount Cleared																
2027 Actuals (in 2022 $)	☐	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2027 Forecast (in 2022 $)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2027 TOTAL LRAM-Eligible*		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Amount Cleared																
Total LRAM-Eligible Amount (in 2022 $)		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Note: LDC to make note of assumptions included above, if any

Note: All 2023-2027 LRAM-Eligible Amounts are in 2022 dollars. LDCs are to follow the instructions noted above Table 5-i in Tab 5 when seeking recovery of prospective amounts in future rate applications.

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LRAMVA Work Form: Summary of Changes

Version 7.0 (2023)

Legend	
	User Inputs (Green)
	Drop Down List (Blue)
	Instructions (Grey)

Table A-1. Changes to Generic Assumptions in LRAMVA Work Form

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; etc. All changes should be highlighted in the work form as well.

No.	Tab	Cell Reference	Description	Rationale
1	5. 2015-2020 LRAM		Programs Overwritten; No. 42 - Hydro Ottawa Limited - Residential Demand Response Wi-Fi Thermostat Pilot ; No. 43 - Swimming Pool Efficiency Program; No. 49 - Street Lighting	These were specific programs for Hydro Ottawa that needed to be included
2	6. Carrying Charges	Table 6	Known quarterly prescribed interest rates were added; Hydro Ottawa assumed that 2022 Q4's interest rate would be the same as 2022 Q3's rate	2022 Q4 rate forecasted to be the same as 2022 Q3 rate, at the time of submission the 2022 Q4 rate has not been published, using the latest published rate to forecast remainder of 2022
3		Tab 8. Streetlighting	Additional Project information for years 2017 to 2020 included in columns X to BC (Table 8-b) to support values in Table 8-a.	Years 2017 to 2020 are being proposed to be disposed of in this rate application and data for each year required separately.
4		Tab 8. Streetlighting	Summary of Project Tables by year are monthly values in Column 'F'.	To avoid double counting.
5				
6				
7				
8				
9				
10				
etc.				

Table A-2. Updates to LRAMVA Disposition

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

No.	Tab	Cell Reference	Description	Rationale
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
etc.				

Ontario Energy Board

LRAMVA Work Form: Forecast Lost Revenues

Version 7.0 (2023)

Legend

User Inputs (Green)
Drop Down List (Blue)
Auto Populated Cells (White)
Instructions (Grey)

Table 2-a. LRAMVA Threshold — **2017**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	47,201,000	28,574,000	18,627,000												
kW	332,763			332,763											
Summary		28,574,000	18,627,000	332,763	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold: 2016-2020 Settlement Agreement, p. 57 & 58

Table 2-b. LRAMVA Threshold — **2018**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	258,685,000	39,439,000	25,869,000	193,377,000											
kW	461,943			461,943											
Summary		39,439,000	25,869,000	461,943	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold: 2016-2020 Settlement Agreement, p. 57 & 58

Table 2-b. LRAMVA Threshold — **2019**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	81,762,000	49,311,000	32,451,000												
kW	579,503			579,503											
Summary		49,311,000	32,451,000	579,503	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold: 2016-2020 Settlement Agreement, p. 57 & 58

Table 2-b. LRAMVA Threshold **2020**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	98,225,000	59,189,000	39,036,000												
kW	697,039			697,039											
Summary		59,189,000	39,036,000	697039	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold 2016-2020 Settlement Agreement, p. 57 & 58

Table 2-b. LRAMVA Threshold **2021**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold 2021-2025 Settlement Agreement, FINAL Attachment 3 - Load Forecast

Table 2-b. LRAMVA Threshold **2022**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-I. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

	Total	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold
Source of Threshold 2021-2025 Settlement Agreement, FINAL Attachment 3 - Load Forecast

Table 2-c. Inputs for LRAMVA Thresholds

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

Year	LRAMVA Threshold	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting							
		kWh	kWh	kW	KW	kW	kWh	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017	2017	28,574,000	18,627,000	332,763	0	0	0	0	0	0	0	0	0	0	0
2018	2018	39,439,000	25,869,000	461,943	0	0	0	0	0	0	0	0	0	0	0
2019	2019	49,311,000	32,451,000	579,503	0	0	0	0	0	0	0	0	0	0	0
2020	2020	59,189,000	39,036,000	697,039	0	0	0	0	0	0	0	0	0	0	0
2021		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2022		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2023		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2024		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2025		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2026		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2027		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: LDC to make note of assumptions included above, if any

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LRAMVA Work Form:
2011 - 2014 Lost Revenues Work Form

Legend

User Inputs (Green)
Auto Populated Cells (White)
Instructions (Grey)

Instructions

1. The following LRAMVA work forms apply to LDCs that need to recover lost revenues arising from CDM activity from the 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence data

2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the

3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in

4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template

5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the

Tables

Table 4-a. 2011 Lost Revenues
Table 4-b. 2012 Lost Revenues
Table 4-c. 2013 Lost Revenues
Table 4-d. 2014 Lost Revenues

Table 4-a. 2011 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														
		2011	2011	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Consumer Program				kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2011		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2011				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2011				$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2011 from 2011 programs				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2011				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2011																		**$0.00**
2011 Savings Persisting in 2012				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2013				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2021				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2022				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2023				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2024				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2025				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2026				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2011 Savings Persisting in 2027				0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 4-b. 2012 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														
		2012	2012	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Consumer Program				kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2012		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2012				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2012				$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2012 from 2011 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2012 from 2012 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2012				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2012				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2012																		**$0.00**
2012 Savings Persisting in 2013				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2021				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2022				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2023				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2024				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2025				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2026				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012 Savings Persisting in 2027				0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 4-c. 2013 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														
		2013	2013	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Consumer Program				kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2013		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2013				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2013				$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2013 from 2011 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2013 from 2012 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2013 from 2013 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2013				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2013				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2013																		**$0.00**
2013 Savings Persisting in 2014				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2021				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2022				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2023				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2025				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2026				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013 Savings Persisting in 2027				0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 4-d. 2014 Lost Revenues Work Form Return to Top

Program	Results Status	Net Energy Savings (kWh)	Net Demand Savings (kW)	Rate Allocations for LRAMVA														
		2014	2014	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Consumer Program				kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2014		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2014				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2014				$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2014 from 2011 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2014 from 2012 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2014 from 2013 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2014 from 2014 programs				$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2014				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2014				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2014																		**$0.00**
2014 Savings Persisting in 2015				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2016				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2017				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2018				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2019				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2020				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2021				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2022				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2023				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2024				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2025				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2026				0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2014 Savings Persisting in 2027				0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Ontario Energy Board

LRAMVA Work Form:
2015 - 2027 Lost Revenues Work Form

Version 7.0 (2023)

Legend

User Inputs (Green)
Auto Populated Cells (White)
Instructions (Grey)

Instructions

1. LDCs are expected to apply for disposition of all LRAMVA balances, includng persisting amounts that extend to the LDCs next COS, as part of 2023 rate applications. The following LRAMVA work forms apply to all LDCs that need to recover lost revenues for the 2015-2027 period, resulting from CDM activity in the 2015-2022 period. This includes the ability to recover lost revenues that persist until the LDCs next COS application. The 2021 CDM Guidelines indicate that distributors filing an application for 2023 rates should seek disposition of all outstanding LRAMVA balances related to previously established thresholds. Distributors not rebasing for 2023 rates who have complete information on eligible savings (i.e., needing only to account for persistence of savings in future years) may seek a rate adjustment on a prospective basis to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application. Prospective treatment will not be necessary for cost-of-service applications.

More detailed instructions related to prospective LRAM-eligible amounts are included above Table 5-i (2023 Lost Revenue Work Form).

Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.

2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2016 programs that were reported by the IESO in 2017 should be included in the 2016 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future cannot be claimed as approved LRAMVA amounts are considered to be final.

3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless suported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.

4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.

5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table. note #5: As noted above, the work form has been expanded to allow for persistence of savings and lost revenues into the future, up to the time of an LDCs next cost of service application. LDCs should include all persisting lost revenues in order to be able to close its LRAMVA balances entirely.

Tables

Table 5-a. 2015 Lost Revenues
Table 5-b. 2016 Lost Revenues
Table 5-c. 2017 Lost Revenues
Table 5-d. 2018 Lost Revenues
Table 5-e. 2019 Lost Revenues
Table 5-f. 2020 Lost Revenues
Table 5-f. 2021 Lost Revenues
Table 5-f. 2022 Lost Revenues
Table 5-f. 2023 Lost Revenues
Table 5-f. 2024 Lost Revenues
Table 5-f. 2025 Lost Revenues
Table 5-f. 2026 Lost Revenues
Table 5-f. 2027 Lost Revenues

Table 5-a. 2015 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)												Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)												Rate Allocations for LRAMVA										
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2015		**82,855,998**														**14,038.76**													**19,740,136**	**9,466,197**	**68,311**	**17,356**	**12,342**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2015																													**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2015																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2015 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2015 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2015 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2015 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2015 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2015																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2015																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2015																																											**$0.00**
2015 Savings Persisting in 2016																													19,442,880	9,602,582	68,301	17,353	12,338	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2017																													19,415,414	9,657,179	68,293	17,352	12,332	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2018																													19,389,373	9,272,749	68,292	17,371	12,241	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2019																													19,237,862	9,272,749	68,574	17,508	12,264	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2020																													19,018,875	9,254,303	68,444	17,487	12,173	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2021																													18,997,604	9,020,061	65,569	17,040	10,065	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2022																													18,991,359	9,019,974	65,569	17,040	10,065	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2023																													18,751,282	8,844,542	63,323	16,365	9,733	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2024																													18,750,171	8,389,235	58,513	15,310	8,865	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2025																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2026																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2015 Savings Persisting in 2027																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA										
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2016		**90,724,304**														**11,509**													**34,870,192**	**9,268,373**	**61,235**	**8,299**	**9,701**	**0**	**2,271**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2016																													**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2016																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2016 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2016 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2016 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2016 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2016 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2016 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2016																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2016																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2016																																											**$0.00**
2016 Savings Persisting in 2017																													34,870,192	9,274,599	61,339	8,315	9,720	0	8,295	0	0	0	0	0	0	0	
2016 Savings Persisting in 2018																													34,870,192	9,287,376	61,410	8,326	9,734	0	8,253	0	0	0	0	0	0	0	
2016 Savings Persisting in 2019																													34,870,192	9,284,046	61,367	8,320	9,726	0	8,212	0	0	0	0	0	0	0	
2016 Savings Persisting in 2020																													34,870,583	9,025,627	55,912	7,910	9,230	0	8,171	0	0	0	0	0	0	0	
2016 Savings Persisting in 2021																													34,868,827	8,824,835	54,802	7,693	9,031	0	8,130	0	0	0	0	0	0	0	
2016 Savings Persisting in 2022																													34,868,827	9,047,346	54,476	7,642	8,969	0	0	0	0	0	0	0	0	0	
2016 Savings Persisting in 2023																													34,864,294	9,047,346	54,476	7,642	8,969	0	0	0	0	0	0	0	0	0	
2016 Savings Persisting in 2024																													34,864,294	8,992,992	54,426	7,634	8,960	0	0	0	0	0	0	0	0	0	
2016 Savings Persisting in 2025																													34,579,630	8,992,992	54,426	7,634	8,960	0	0	0	0	0	0	0	0	0	
2016 Savings Persisting in 2026																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2016 Savings Persisting in 2027																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-c. 2017 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)														Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)														Rate Allocations for LRAMVA										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029			2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																														kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2017		**141,393,331**															**18,432**													**69,094,308**	**12,631,668**	**81,033**	**11,987**	**13,370**	**0**	**12,360**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2017																														**28,674,000**	**18,627,000**	**332,763**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2017																														$0.01510	$0.02270	$4.32450	$3.91810	$3.71990	$0.02260	$5.65010	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2017 from 2011 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2017 from 2012 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2017 from 2013 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2017 from 2014 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2017 from 2015 programs																														$293,172.75	$219,217.97	$295,334.93	$87,984.96	$45,872.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$921,583.08
Lost Revenue in 2017 from 2016 programs																														$526,539.90	$210,533.41	$265,261.05	$32,579.80	$36,158.82	$0.00	$46,865.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,117,938.52
Lost Revenue in 2017 from 2017 programs																														$1,043,324.05	$286,738.87	$350,428.72	$46,968.10	$49,733.73	$0.00	$69,833.20	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,847,026.67
Total Lost Revenues in 2017																														**$1,863,036.70**	**$716,490.24**	**$911,024.70**	**$147,532.86**	**$131,765.02**	**$0.00**	**$116,698.75**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,886,548.27**
Forecast Lost Revenues in 2017																														**$431,467.40**	**$422,832.90**	**$1,439,033.59**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2,293,333.89**
LRAMVA in 2017																																											**$1,593,214.38**
2017 Savings Persisting in 2018																														54,644,254	12,602,488	81,576	12,016	13,478	0	20,797	0	0	0	0	0	0	0	
2017 Savings Persisting in 2019																														54,644,254	12,597,441	81,534	12,010	13,471	0	20,693	0	0	0	0	0	0	0	
2017 Savings Persisting in 2020																														53,560,957	9,525,313	66,124	9,672	11,284	0	20,590	0	0	0	0	0	0	0	
2017 Savings Persisting in 2021																														53,560,957	9,471,732	66,118	9,669	11,284	0	20,487	0	0	0	0	0	0	0	
2017 Savings Persisting in 2022																														53,560,957	8,597,927	58,591	8,575	9,950	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2023																														53,541,131	8,111,115	50,607	7,399	8,620	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2024																														53,540,177	8,045,666	50,594	7,393	8,620	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2025																														53,540,177	7,888,099	50,526	7,393	8,611	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2026																														53,478,350	7,843,362	50,526	7,393	8,611	0	0	0	0	0	0	0	0	0	
2017 Savings Persisting in 2027																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence												Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)												Rate Allocations for LRAMVA									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2018		**54,913,905**														**7,108**													**16,773,132**	**10,354,094**	**48,101**	**8,140**	**1,480**	**0**	**8,330**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Forecast CDM Savings in 2018																													**39,439,000**	**25,869,000**	**461,943**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Distribution Rate in 2018																													$0.01050	$0.02380	$4.58510	$4.18340	$3.97100	$0.02350	$5.97580	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2018 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2018 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2018 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2018 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2018 from 2015 programs																													$203,588.42	$220,691.42	$313,124.49	$72,670.65	$48,609.17	$0.00	$49,318.99	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$858,684.14
Lost Revenue in 2018 from 2016 programs																													$366,137.02	$221,039.55	$281,571.59	$34,832.46	$38,653.20	$0.00	$49,318.99	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$991,552.81
Lost Revenue in 2018 from 2017 programs																													$573,764.67	$299,939.22	$374,033.57	$50,268.59	$53,519.50	$0.00	$124,279.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,475,806.45
Lost Revenue in 2018 from 2018 programs																													$176,117.89	$246,427.44	$220,545.93	$34,053.28	$5,877.15	$0.00	$49,777.22	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$732,798.91
Total Lost Revenues in 2018																													**$1,319,607.99**	**$988,097.63**	**$1,189,275.58**	**$191,825.98**	**$146,659.02**	**$0.00**	**$223,376.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,058,842.32**
Forecast Lost Revenues in 2018																													**$414,109.50**	**$615,682.20**	**$2,118,054.85**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,147,846.55**
LRAMVA in 2018																																											**$910,995.77**
2018 Savings Persisting in 2019																													3,922,028	10,273,246	48,340	8,181	1,487	0	15,828	0	0	0	0	0	0	0	
2018 Savings Persisting in 2020																													3,922,028	10,073,853	47,863	8,100	1,473	0	15,756	0	0	0	0	0	0	0	
2018 Savings Persisting in 2021																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2022																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2023																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2024																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2025																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2026																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2018 Savings Persisting in 2027																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA										
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2019		**40,131,293**														**7,857**													**3,048,062**	**9,966,853**	**49,124**	**8,364**	**1,331**	**0**	**6,793**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**13,080,526**
Forecast CDM Savings in 2019																													**49,311,000**	**32,451,000**	**579,503**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**82,341,503**
Distribution Rate in 2019																													$0.00540	$0.02460	$4.76800	$4.36080	$4.14400	$0.02400	$6.20530	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2019 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2019 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2019 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2019 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2019 from 2015 programs																													$103,884.45	$228,109.62	$326,963.06	$76,348.86	$50,821.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$786,127.35
Lost Revenue in 2019 from 2016 programs																													$188,299.04	$228,387.54	$292,595.80	$36,279.73	$40,302.85	$0.00	$50,956.93	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$836,821.89
Lost Revenue in 2019 from 2017 programs																													$295,078.97	$309,897.05	$388,752.76	$52,373.91	$55,823.72	$0.00	$128,407.27	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,230,333.68
Lost Revenue in 2019 from 2018 programs																													$21,178.95	$252,721.86	$230,483.78	$35,673.82	$6,163.69	$0.00	$98,217.49	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$644,439.59
Lost Revenue in 2019 from 2019 programs																													$16,459.53	$245,184.57	$234,222.80	$36,473.61	$5,514.27	$0.00	$42,150.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$580,004.91
Total Lost Revenues in 2019																													**$624,900.95**	**$1,264,300.64**	**$1,473,018.21**	**$237,149.93**	**$158,625.87**	**$0.00**	**$319,731.81**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,077,727.41**
Forecast Lost Revenues in 2019																													**$266,279.40**	**$798,294.60**	**$2,763,070.30**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,827,644.30**
LRAMVA in 2019																																											**$250,083.10**
2019 Savings Persisting in 2020																													3047898	9858958	49,124	8,364	1,331	0	10,380	0	0	0	0	0	0	0	
2019 Savings Persisting in 2021																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2022																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2023																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2024																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2025																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2026																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Savings Persisting in 2027																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

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Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)														Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)														Rate Allocations for LRAMVA										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032			2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																														kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2020		**11,584,995**															**2,208**													**0**	**2,548,699**	**16,259**	**2,752**	**500**	**0**	**1,476**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,569,686**
Forecast CDM Savings in 2020																														**59,189,000**	**39,036,000**	**697,039**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**98,922,039**
Distribution Rate in 2020																														$0.00000	$0.02500	$4.87600	$4.45620	$4.24220	$0.02420	$6.34140	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2020 from 2011 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2020 from 2012 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2020 from 2013 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2020 from 2014 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2020 from 2015 programs																														$0.00	$231,357.58	$333,731.68	$77,926.05	$51,640.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$694,655.73
Lost Revenue in 2020 from 2016 programs																														$0.00	$225,640.67	$272,627.03	$35,250.68	$39,157.40	$0.00	$51,814.31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$624,490.09
Lost Revenue in 2020 from 2017 programs																														$0.00	$238,132.83	$322,422.70	$43,099.74	$47,870.10	$0.00	$130,567.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$782,093.03
Lost Revenue in 2020 from 2018 programs																														$0.00	$251,846.32	$233,378.39	$36,094.49	$6,247.48	$0.00	$99,915.10	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$627,481.78
Lost Revenue in 2020 from 2019 programs																														$0.00	$246,473.94	$239,528.18	$37,271.53	$5,644.94	$0.00	$65,823.73	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$594,742.32
Lost Revenue in 2020 from 2020 programs																														$0.00	$63,717.47	$79,280.51	$12,261.59	$2,122.32	$0.00	$9,359.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$166,741.80
Total Lost Revenues in 2020																														**$0.00**	**$1,257,168.81**	**$1,480,968.49**	**$241,904.09**	**$152,682.65**	**$0.00**	**$357,480.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$3,490,204.74**
Forecast Lost Revenues in 2020																														**$0.00**	**$975,900.00**	**$3,398,762.16**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$4,374,662.16**
LRAMVA in 2020																																											**-$884,457.42**
2020 Savings Persisting in 2021																														0	2548699	16259	2752	500	0	1992	0	0	0	0	0	0	0	
2020 Savings Persisting in 2022																														0	2536095	16179	2738	498	0	1983	0	0	0	0	0	0	0	
2020 Savings Persisting in 2023																														0	2536095	16179	2738	498	0	1973	0	0	0	0	0	0	0	
2020 Savings Persisting in 2024																														0	2536095	16179	2738	498	0	1963	0	0	0	0	0	0	0	
2020 Savings Persisting in 2025																														0	2536028	16178	2738	498	0	0	0	0	0	0	0	0	0	
2020 Savings Persisting in 2026																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2020 Savings Persisting in 2027																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

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Table 5-g. 2021 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)														Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)														Rate Allocations for LRAMVA										
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																														kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2021		**0**															**0**													**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Forecast CDM Savings in 2021																														**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Distribution Rate in 2021																														$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2021 from 2011 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2012 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2013 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2014 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2015 programs																														$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2016 programs																														$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2017 programs																														$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2018 programs																														$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2019 programs																														$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2020 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2021 from 2021 programs																														$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2021																														**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2021																														**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2021																																											**$0.00**
2021 Savings Persisting in 2022																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 Savings Persisting in 2023																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 Savings Persisting in 2024																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 Savings Persisting in 2025																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 Savings Persisting in 2026																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2021 Savings Persisting in 2027																														0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Table 5-h. 2022 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)												Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)												Rate Allocations for LRAMVA											
		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
Legacy Framework																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2022		0														0													0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forecast CDM Savings in 2022																													0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2022 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2015 programs																													$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2016 programs																													$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2017 programs																													$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2018 programs																													$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2019 programs																													$0.00					$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2020 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2022 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2022																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2022																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAMVA in 2022																																										**$0.00**
2022 Savings Persisting in 2023																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 Savings Persisting in 2024																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 Savings Persisting in 2025																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 Savings Persisting in 2026																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2022 Savings Persisting in 2027																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Note: LDC to make note of key assumptions included above

Prospective Disposition of Persisting CDM Savings

Instructions

As noted above, prospective treatment will not be necessary for cost-of-service applications. For incentive rate-setting mechanism applications, treatment of prospective LRAM-eligible amounts should be done as follows:

Table 5-i. 2023 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA											
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2023 (set to zero)																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2023																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2023 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2017 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2018 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2019 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2020 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2023 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2023 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2023 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAM-Eligible Amount in 2023 (in 2022 $)																																										**$0.00**

Note: LDC to make note of key assumptions included above

Table 5-j. 2024 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA											
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2024 (set to zero)																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2024																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2024 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2017 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2018 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2019 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2020 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2024 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2024 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2024 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAM-Eligible Amount in 2024 (in 2022 $)																																										**$0.00**

Note: LDC to make note of key assumptions included above

Table 5-k. 2025 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2025 (set to zero)																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2025																													59,189,000	39,036,000	697,039	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2025 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2017 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2018 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2019 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2020 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2025 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2025 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2025 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAM-Eligible Amount in 2025 (in 2022 $)																																										**$0.00**

Note: LDC to make note of key assumptions included above

Table 5-l. 2026 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)													Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)													Rate Allocations for LRAMVA											
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting								Total
																													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	
Actual CDM Savings in 2026 (set to zero)																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2026																													59,189,000	39,036,000	697,039	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2026 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2017 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2018 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2019 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2020 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2026 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2026 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2026 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAM-Eligible Amount in 2026 (in 2022 $)																																										**$0.00**

Note: LDC to make note of key assumptions included above

Table 5-m. 2027 Lost Revenues Work Form Return to top

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)												Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)												Rate Allocations for LRAMVA												
		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting									Total
		kWh														kW													kWh	kWh	kW	KW	kW	kWh	kW	0	0	0	0	0	0	0	0	
Actual CDM Savings in 2027 (set to zero)																													0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Forecast CDM Savings in 2027																													59,189,000	39,036,000	697,039	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution Rate in 2022																													$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Lost Revenue in 2027 from 2011 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2012 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2013 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2014 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2015 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2016 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2017 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2018 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2019 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2027 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2021 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Lost Revenue in 2027 from 2022 programs																													$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Lost Revenues in 2027 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Forecast Lost Revenues in 2027 (in 2022 $)																													**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
LRAM-Eligible Amount in 2027 (in 2022 $)																																											**$0.00**

Ontario Energy Board

LRAMVA Work Form:
Carrying Charges by Rate Class

Version 7.0 (2023)

Legend

User Inputs (Green)
Auto Populated Cells (White)
Instructions (Grey)

Instructions

1. Please update Table 6 as new approved prescribed interest rates for deferral and variance accounts become available. Monthly interest rates are used to calculate the variance on the carrying charges for LRAMVA. Starting from column I, the principal will auto-populate as monthly variances in Table 6-a, and are multiplied by the interest rate from column H to determine the monthly variances on carrying charges for each rate class by year.

2. The annual carrying charges totals in Table 6-a below pertain to the amount that was originally collected in interest from forecasted CDM savings and what should have been collected based on actual CDM savings. As the amounts calculated in Table 6-a are cumulative, LDCs are requested to enter any collected interest amounts into the "Amounts Cleared" row in order to clear the balance and calculate outstanding variances on carrying charges.

3. Please calculate the projected interest amounts in the LRAMVA work form. Project carrying charges amounts incuded in Table 6-a should be consistent with the projected interest amounts included in the DVA Continuity Schedule. **If there are additional adjustments required to the formulas to calculate the projected interest amounts, please adjust the formulas in Table 6-a accordingly.**

Table 6. Prescribed Interest Rates

Quarter	Approved Deferral & Variance Accounts
2011 Q1	1.47%
2011 Q2	1.47%
2011 Q3	1.47%
2011 Q4	1.47%
2012 Q1	1.47%
2012 Q2	1.47%
2012 Q3	1.47%
2012 Q4	1.47%
2013 Q1	1.47%
2013 Q2	1.47%
2013 Q3	1.47%
2013 Q4	1.47%
2014 Q1	1.47%
2014 Q2	1.47%
2014 Q3	1.47%
2014 Q4	1.47%
2015 Q1	1.47%
2015 Q2	1.10%
2015 Q3	1.10%
2015 Q4	1.10%
2016 Q1	1.10%
2016 Q2	1.10%
2016 Q3	1.10%
2016 Q4	1.10%
2017 Q1	1.10%
2017 Q2	1.10%
2017 Q3	1.10%
2017 Q4	1.50%
2018 Q1	1.50%
2018 Q2	1.89%
2018 Q3	1.89%
2018 Q4	2.17%
2019 Q1	2.45%
2019 Q2	2.18%
2019 Q3	2.18%
2019 Q4	2.18%
2020 Q1	2.18%
2020 Q2	2.18%
2020 Q3	0.57%
2020 Q4	0.57%
2021 Q1	0.57%
2021 Q2	0.57%
2021 Q3	0.57%
2021 Q4	0.57%
2022 Q1	0.57%
2022 Q2	1.02%
2022 Q3	2.20%
2022 Q4	2.20%

Check OEB website

Table 6-a. Calculation of Carrying Costs by Rate Class

Go to Tab 1: Summary

Month	Period	Quarter	Monthly Rate	Residential	GS<50 kW	GS 50 TO 1,499 KW	GS 1,500 TO 4,999	Large User	Unmetered Scattered Load	Streetlighting									Total
Jan-11	2011	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-11	2011	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-11	2011	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-11	2011	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-11	2011	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-11	2011	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-11	2011	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-11	2011	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-11	2011	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-11	2011	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-11	2011	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-11	2011	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2011				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																			
Opening Balance for 2012				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-12	2011-2012	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-12	2011-2012	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-12	2011-2012	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-12	2011-2012	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-12	2011-2012	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-12	2011-2012	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-12	2011-2012	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-12	2011-2012	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-12	2011-2012	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-12	2011-2012	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-12	2011-2012	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-12	2011-2012	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2012				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																			
Opening Balance for 2013				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-13	2011-2013	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-13	2011-2013	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-13	2011-2013	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-13	2011-2013	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-13	2011-2013	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-13	2011-2013	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-13	2011-2013	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-13	2011-2013	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2013				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																			
Opening Balance for 2014				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-14	2011-2014	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-14	2011-2014	Q2	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-14	2011-2014	Q3	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-14	2011-2014	Q4	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2014				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																			

Opening Balance for 2015				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-15	2011-2015	Q1	0.12%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-15	2011-2015	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-15	2011-2015	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-15	2011-2015	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2015				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2016				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-16	2011-2016	Q1	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-16	2011-2016	Q1	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mar-16	2011-2016	Q1	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Apr-16	2011-2016	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
May-16	2011-2016	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jun-16	2011-2016	Q2	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Jul-16	2011-2016	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Aug-16	2011-2016	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sep-16	2011-2016	Q3	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Oct-16	2011-2016	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Nov-16	2011-2016	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Dec-16	2011-2016	Q4	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total for 2016				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Amount Cleared																		
Opening Balance for 2017				**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Jan-17	2011-2017	Q1	0.09%	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Feb-17	2011-2017	Q1	0.09%	$109.36	$22.43	-$40.33	$11.27	$10.07	$0.00	$8.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$121.70
Mar-17	2011-2017	Q1	0.09%	$218.71	$44.86	-$80.67	$22.54	$20.13	$0.00	$17.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$243.41
Apr-17	2011-2017	Q2	0.09%	$328.07	$67.30	-$121.00	$33.81	$30.20	$0.00	$26.74	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$365.11
May-17	2011-2017	Q2	0.09%	$437.42	$89.73	-$161.34	$45.08	$40.26	$0.00	$35.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$486.82
Jun-17	2011-2017	Q2	0.09%	$546.78	$112.16	-$201.67	$56.35	$50.33	$0.00	$44.57	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$608.52
Jul-17	2011-2017	Q3	0.09%	$656.14	$134.59	-$242.00	$67.62	$60.39	$0.00	$53.49	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$730.22
Aug-17	2011-2017	Q3	0.09%	$765.49	$157.03	-$282.34	$78.89	$70.46	$0.00	$62.40	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$851.93
Sep-17	2011-2017	Q3	0.09%	$874.85	$179.46	-$322.67	$90.16	$80.52	$0.00	$71.32	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$973.63
Oct-17	2011-2017	Q4	0.13%	$1,342.10	$275.30	-$495.01	$138.31	$123.53	$0.00	$109.41	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,493.64
Nov-17	2011-2017	Q4	0.13%	$1,491.22	$305.89	-$550.01	$153.68	$137.26	$0.00	$121.56	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,659.60
Dec-17	2011-2017	Q4	0.13%	$1,640.34	$336.48	-$605.01	$169.05	$150.98	$0.00	$133.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,825.56
Total for 2017				**$8,410.47**	**$1,725.24**	**-$3,102.05**	**$866.76**	**$774.12**	**$0.00**	**$685.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$9,360.13**
Amount Cleared																		
Opening Balance for 2018				**$8,410.47**	**$1,725.24**	**-$3,102.05**	**$866.76**	**$774.12**	**$0.00**	**$685.61**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$9,360.13**
Jan-18	2011-2018	Q1	0.13%	$1,789.46	$367.07	-$660.01	$184.42	$164.71	$0.00	$145.87	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,991.52
Feb-18	2011-2018	Q1	0.13%	$1,883.78	$405.86	-$756.76	$204.40	$179.98	$0.00	$169.14	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,086.41
Mar-18	2011-2018	Q1	0.13%	$1,978.11	$444.66	-$853.51	$224.38	$195.26	$0.00	$192.41	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,181.31
Apr-18	2011-2018	Q2	0.16%	$2,611.26	$609.15	-$1,197.32	$307.90	$265.28	$0.00	$271.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,868.02
May-18	2011-2018	Q2	0.16%	$2,730.11	$658.03	-$1,319.22	$333.07	$284.53	$0.00	$301.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,987.59
Jun-18	2011-2018	Q2	0.16%	$2,848.96	$706.91	-$1,441.13	$358.25	$303.77	$0.00	$330.39	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,107.15
Jul-18	2011-2018	Q3	0.16%	$2,967.80	$755.79	-$1,563.03	$383.43	$323.02	$0.00	$359.71	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,226.72
Aug-18	2011-2018	Q3	0.16%	$3,086.65	$804.67	-$1,684.93	$408.60	$342.27	$0.00	$389.03	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,346.29
Sep-18	2011-2018	Q3	0.16%	$3,205.50	$853.55	-$1,806.83	$433.78	$361.52	$0.00	$418.35	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,465.86
Oct-18	2011-2018	Q4	0.18%	$3,816.84	$1,036.12	-$2,214.47	$526.95	$437.18	$0.00	$513.98	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,116.60
Nov-18	2011-2018	Q4	0.18%	$3,953.29	$1,092.24	-$2,354.43	$555.86	$459.28	$0.00	$547.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,253.88
Dec-18	2011-2018	Q4	0.18%	$4,089.74	$1,148.36	-$2,494.40	$584.77	$481.38	$0.00	$581.31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,391.16
Total for 2018				**$43,371.96**	**$10,607.64**	**-$21,448.09**	**$5,372.56**	**$4,572.31**	**$0.00**	**$4,906.27**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$47,382.65**
Amount Cleared																		
Opening Balance for 2019				**$43,371.96**	**$10,607.64**	**-$21,448.09**	**$5,372.56**	**$4,572.31**	**$0.00**	**$4,906.27**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$47,382.65**
Jan-19	2011-2019	Q1	0.20%	$4,771.51	$1,359.90	-$2,974.28	$692.86	$568.45	$0.00	$694.32	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,112.76
Feb-19	2011-2019	Q1	0.20%	$4,832.53	$1,439.18	-$3,193.76	$733.21	$595.44	$0.00	$748.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,155.31
Mar-19	2011-2019	Q1	0.20%	$4,893.54	$1,518.47	-$3,413.25	$773.55	$622.43	$0.00	$803.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,197.86
Apr-19	2011-2019	Q2	0.18%	$4,408.55	$1,421.68	-$3,232.40	$724.21	$577.85	$0.00	$763.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,662.89
May-19	2011-2019	Q2	0.18%	$4,462.84	$1,492.22	-$3,427.70	$760.11	$601.86	$0.00	$811.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,700.75
Jun-19	2011-2019	Q2	0.18%	$4,517.13	$1,562.77	-$3,623.00	$796.01	$625.87	$0.00	$859.82	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,738.61
Jul-19	2011-2019	Q3	0.18%	$4,571.42	$1,633.32	-$3,818.30	$831.91	$649.89	$0.00	$908.23	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,776.47
Aug-19	2011-2019	Q3	0.18%	$4,625.71	$1,703.87	-$4,013.60	$867.81	$673.90	$0.00	$956.63	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,814.33
Sep-19	2011-2019	Q3	0.18%	$4,680.00	$1,774.42	-$4,208.89	$903.72	$697.92	$0.00	$1,005.03	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,852.19
Oct-19	2011-2019	Q4	0.18%	$4,734.30	$1,844.97	-$4,404.19	$939.62	$721.93	$0.00	$1,053.44	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,890.05
Nov-19	2011-2019	Q4	0.18%	$4,788.59	$1,915.51	-$4,599.49	$975.52	$745.95	$0.00	$1,101.84	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,927.91
Dec-19	2011-2019	Q4	0.18%	$4,842.88	$1,986.06	-$4,794.79	$1,011.42	$769.96	$0.00	$1,150.24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,965.77
Total for 2019				**$99,500.96**	**$30,260.01**	**-$67,151.74**	**$15,382.51**	**$12,423.75**	**$0.00**	**$15,762.09**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$106,177.59**
Amount Cleared																		
Opening Balance for 2020				**$99,500.96**	**$30,260.01**	**-$67,151.74**	**$15,382.51**	**$12,423.75**	**$0.00**	**$15,762.09**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$106,177.59**
Jan-20	2011-2020	Q1	0.18%	$4,897.17	$2,056.61	-$4,990.09	$1,047.32	$793.97	$0.00	$1,198.65	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$5,003.63
Feb-20	2011-2020	Q1	0.18%	$4,897.17	$2,099.19	-$5,280.43	$1,083.95	$817.09	$0.00	$1,252.77	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,869.74
Mar-20	2011-2020	Q1	0.18%	$4,897.17	$2,141.77	-$5,570.76	$1,120.57	$840.20	$0.00	$1,306.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,735.84
Apr-20	2011-2020	Q2	0.18%	$4,897.17	$2,184.35	-$5,861.09	$1,157.19	$863.32	$0.00	$1,361.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,601.94
May-20	2011-2020	Q2	0.18%	$4,897.17	$2,226.93	-$6,151.42	$1,193.81	$886.43	$0.00	$1,415.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,468.04
Jun-20	2011-2020	Q2	0.18%	$4,897.17	$2,269.51	-$6,441.76	$1,230.43	$909.55	$0.00	$1,469.24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,334.15
Jul-20	2011-2020	Q3	0.05%	$1,280.45	$604.54	-$1,760.23	$331.29	$243.86	$0.00	$398.31	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,098.23
Aug-20	2011-2020	Q3	0.05%	$1,280.45	$615.67	-$1,836.14	$340.87	$249.90	$0.00	$412.46	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,063.22
Sep-20	2011-2020	Q3	0.05%	$1,280.45	$626.81	-$1,912.05	$350.44	$255.95	$0.00	$426.61	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,028.21
Oct-20	2011-2020	Q4	0.05%	$1,280.45	$637.94	-$1,987.96	$360.02	$261.99	$0.00	$440.76	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$993.20
Nov-20	2011-2020	Q4	0.05%	$1,280.45	$649.07	-$2,063.88	$369.60	$268.04	$0.00	$454.91	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$958.19
Dec-20	2011-2020	Q4	0.05%	$1,280.45	$660.21	-$2,139.79	$379.17	$274.08	$0.00	$469.06	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$923.18
Total for 2020				**$136,566.69**	**$47,032.62**	**-$113,147.33**	**$24,347.18**	**$19,088.13**	**$0.00**	**$26,367.87**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$140,255.16**
Amount Cleared																		
Opening Balance for 2021				**$136,566.69**	**$47,032.62**	**-$113,147.33**	**$24,347.18**	**$19,088.13**	**$0.00**	**$26,367.87**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$140,255.16**

2017 Final Verified Annual LDC CDM Program Results Report
Letter from the Vice-President, Policy, Engagement & Innovation

June 29, 2018

To: Ontario's Local Distribution Companies

At the mid-way point of the Conservation First Framework (CFF) Ontario's Local Distribution Companies (LDCs) along with the IESO have shown significant progress towards the 2020 CFF 7.0 TWh target. The province has achieved 1.8 TWh of persisting energy savings in 2017, the highest performing year on record. Approximately 20% ($364M) of the allocated $1.835B CFF LDC Conservation Demand Management (CDM) budget was accounted for in 2017. From 2015, LDCs have achieved 4.8 TWh of energy savings, representing 69% of the CFF 7.0 TWh target. The savings realized to date demonstrate the significant efforts made by LDCs and the IESO in delivering and promoting conservation programs across the province.

Key highlights from the 2017 results include:

- The share of residential portfolio savings increased for the third consecutive year, accounting for 46% of 2017 results, while the business portfolio program contributed to 45%, and local/pilot/centrally delivered programs accounting for 9% of 2017 savings.
- The Coupon & Instant Discount residential retail program produced a record achievement of 740 GWh of persisting energy savings, increasing by over 53% of the results from 2016. LED light bulbs remained the most common measure accounting 91% of savings.
- The Retrofit program achieved 663 GWh of persisting energy savings in 2017, which represents a small reduction in savings despite completing approximately half the number projects compared to 2016 results (including adjustments). Lighting continues to represent the majority of results, representing 79% of savings in 2017.
- The Process and Systems Upgrades Program achieved 15 GWh in 2017, but also verified an additional 65 GWh in 2016 completed projects and 11 GWh in 2015 completed projects as part of this year's evaluation. Behind-the-meter generation projects account for 82% of program savings-to-date.
    - The data lag associated with unreported (yet completed) 2017 projects for the Retrofit and Process and Systems Upgrade programs remain an ongoing challenge. Together with the Heating & Cooling program, these programs have approximately 723 GWh in unverified savings yet to be reported by LDCs for which is anticipated to be reported a future verified annual results reports as 2017 adjustments.

Minor revisions were made to the final 2017 results relative to the preliminary 2017 results issued to LDCs on June 1, 2018. Details on the revisions between the 2017 preliminary and final verified results can be found in the 2017 Frequently Asked Questions (FAQs) along with key 2017 evaluation findings and province-wide and local program cost effectiveness test results posted alongside LDC results.

Consistent with prior year evaluation cycles, all 2017 final verified annual results reports will be posted on the IESO website in early July. LDC-specific cost effectiveness test results (program- and portfolio-level) will be available by September 15, 2017. Finally, 2017 EM&V reports will be available later this summer along with key program recommendations to be shared with the Joint Program Operations Committee (JPOC) and associated committees.

I look forward to the continued collaboration with LDCs and stakeholders building off lessons learned and implementing feedback from the mid-term review process to enhance current programs and future efforts.

Sincerely,

Terry Young
Vice-President, Policy, Engagement & Innovation
Independent Electricity System Operator

2017 Final Verified Annual LDC CDM Program Results Report
Summary

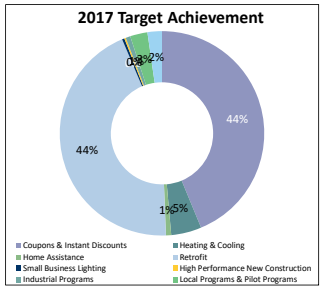
For: Hydro Ottawa Limited

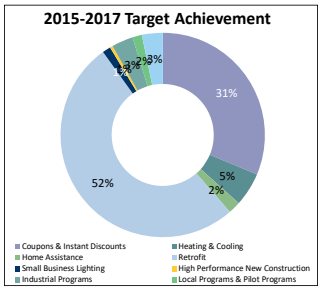
Results

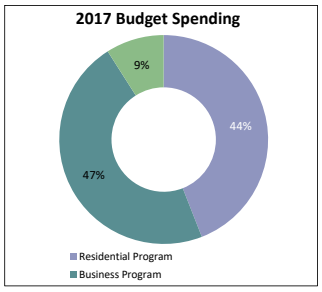
#	Metric	2015 Verified Results	2016 Verified Results	2017 Verified Results	2015-2017 Verified Results	Allocated Target / Budget	2015-2017 Progress versus Allocated Target / Budget	2015-2020 LDC CDM Plan Forecast	2015-2017 Progress versus 2015-2020 LDC CDM Plan Forecast	2017 LDC CDM Plan Forecast	2017 Progress versus 2017 LDC CDM Plan Forecast	2015-2017 LDC CDM Plan Forecast	2015-2017 Progress versus 2015-2017 LDC CDM Plan Forecast
1	Net Verified Annual Energy Savings Persisting to 2020	77,765 MWh	89,951 MWh	108,371 MWh	276,087 MWh	394,540 MWh	70 %	394,586 MWh	70 %	80,473 MWh	135 %	213,664 MWh	129 %
2	LDC Ranking - Net Verified Annual Energy Savings Persisting to 2020	5	4	4	4	4	31	4	29	4	35	4	28
3	Total Spending ($)	$ 389,296	$ 13,469,631	$ 24,399,639	$ 38,258,566	$ 105,242,155	36 %	$ 105,242,155	36 %	$ 30,043,738	81 %	$ 43,902,666	87 %
4	LDC Ranking - Total Spending ($)	8	4	4	4	4	19	4	18	4	51	4	30

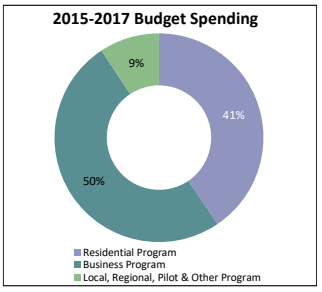
Annual FCR Progress

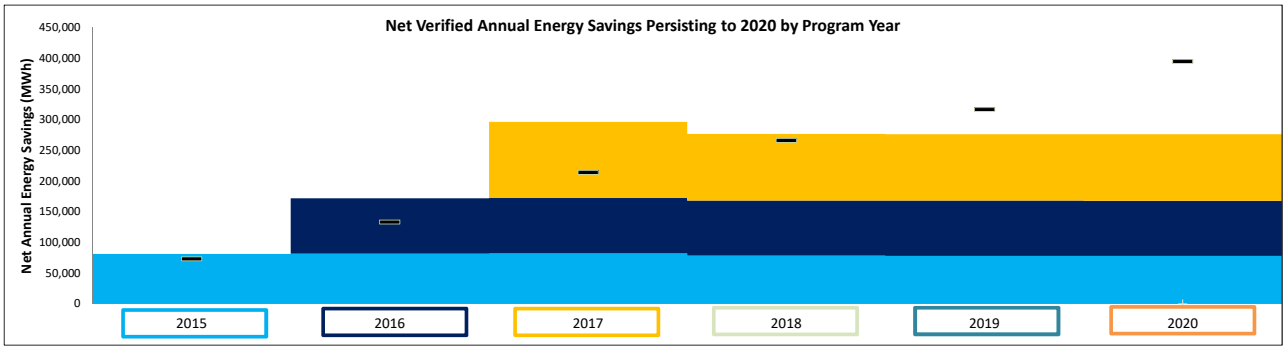
#	Metric	2015 Program Year	2016 Program Year	2017 Program Year	Total 2015-2017 Framework-to-Date
1	Net Verified 2020 Annual Energy Savings from Full Cost Recovery Programs	8,702 MWh	89,947 MWh	107,613 MWh	**206,261 MWh**
2	CDM Plan Forecasted Net 2020 Annual Energy Savings from Full Cost Recovery Programs	8,354 MWh *(2015 Annual Milestone from FCR Programs)*	59,903 MWh *(2016 Annual Milestone from FCR Programs)*	80,473 MWh *(2017 Annual Milestone from FCR Programs)*	**148,730 MWh** ***(Cumulative FCR Milestone)***
FCR Progress					**138.7 %**

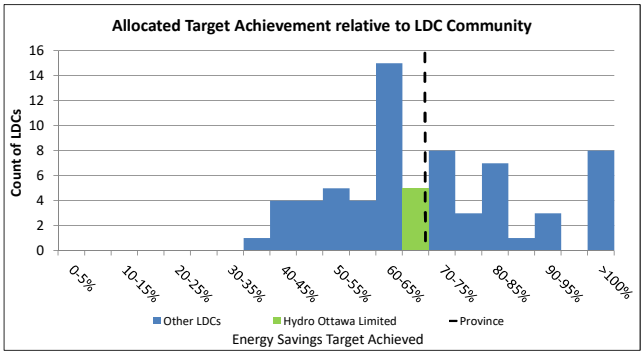


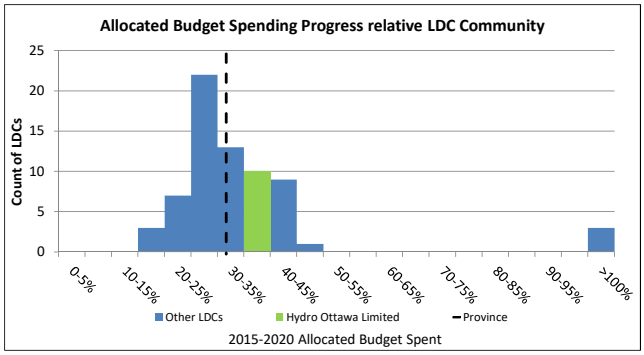












Program Participation & Cost Report

Message from the IESO Reporting Team

The IESO is pleased to provide LDCs with the Monthly Program Participation & Cost Report.

This report is generally posted on the IESO LDC Extranet by the Friday of the week following the 15th of each month. The report provides province-wide and LDC specific program participation and costs to the extent known based on information received by the IESO from all distribution companies and IESO Value Added Service Provider.

The Monthly Program Participation & Cost Report includes preliminary, unverified results based on information received by the IESO. Upon verification of project information through the IESO Evaluation, Measurement and Verification (EM&V) process, results will be reported as 'verified'. Performance against CDM Plan information is also available in this report and is based on the LDC's approved CDM Plan as at the end of the reporting period. Where two or more LDCs have submitted a joint CDM Plan, the IESO will provide a Monthly Program Participation & Cost Report for each LDC included in the CDM Plan.

The IESO strives to improve on the current reporting processes to provide meaningful and timely information to LDCs. Your feedback is encouraged and appreciated. Should you have any feedback, questions or comments on this report please contact us at LDC.Support@ieso.ca.

Program Participation & Cost Report
Summary

		CDM Plan	vs	Allocated	Paid Pre-Funding
Hydro Ottawa Limited	**CFF Target (kWh):**	395,036,000		394,539,159	
As of: 15-Feb-19	**CFF Budget:**	$105,238,136		$105,242,155	$4,447,050

Summary of Performance Metrics

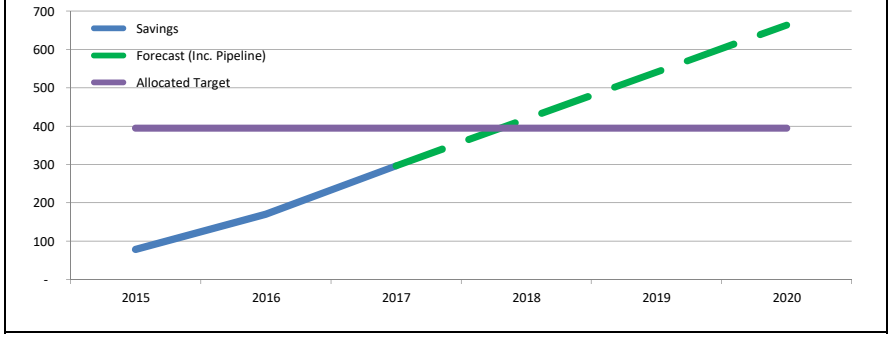
	2019 CDM Results	2019 CDM Plan %	6-year CDM Results	6-year CDM Plan %	6-year Allocated %
Net Energy Savings (kWh) as at 2020	6,322	0%	332,068,340	84.1%	84.2%
Total Actual Spending ($)	$ 1,402,316	6%	$ 59,859,537	56.9%	56.9%
Cost-effectiveness: Total Resource Cost Test (Ratio)	1.28		1.26		
Cost-effectiveness: Program Administrator Cost Test (Ratio)	3.73		2.96		
Cost-effectiveness: Levelized Unit Electricity Cost ($/kWh)	0.02		0.02		

LDC Ranking in the Province out of 67

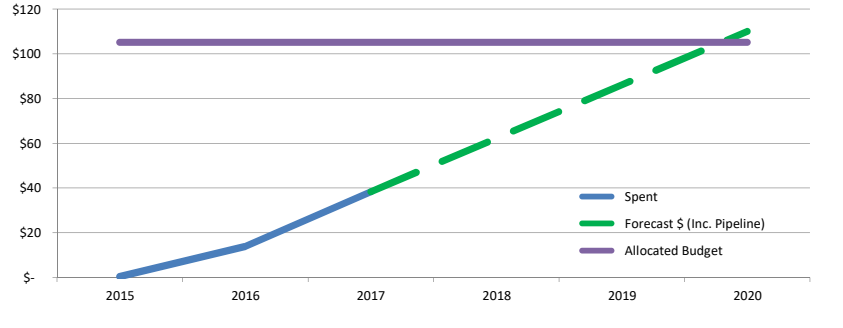
	Total % of 6-year Allocated Budget Spent	Total % of 6-year Allocated Target
This Month:	**15**	**28**
Last Month:	**15**	**27**

MTI Calculated Payout:	**$**	**4,141,305**	
2015-17 kWh & MTI Rate:		**276,086,993**	**0.15 cents/kWh**
Paid MTI Amount:	**$**	**4,141,305**	

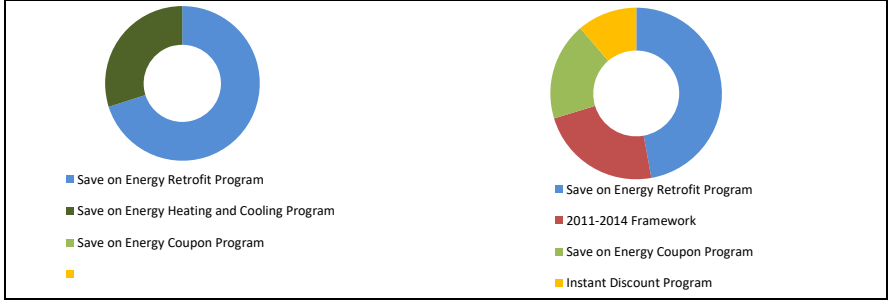
Forecasted Savings (GWh)



Forecasted Spending (Millions)

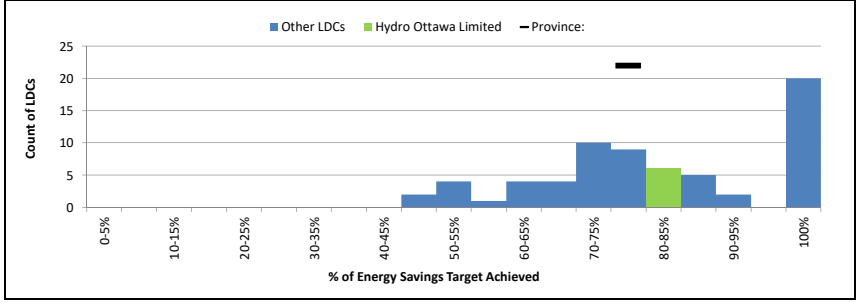


2019 % Contribution by Program

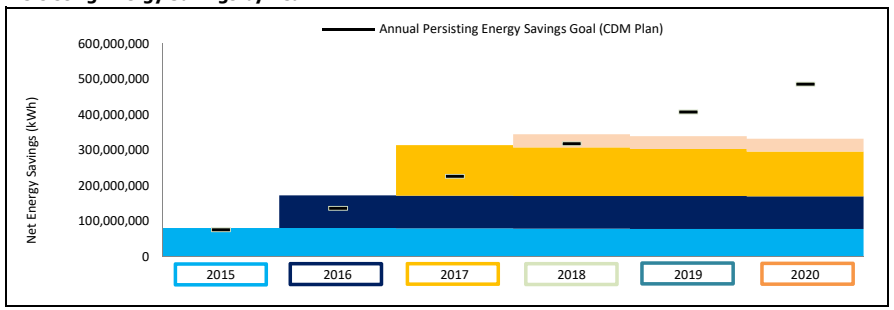


Framework to Date Contribution by Program

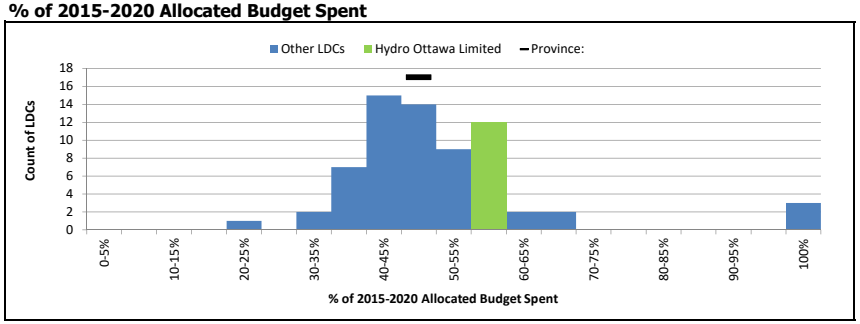
% of 2015-2020 Allocated Energy Savings Target Achieved



Persisting Energy Savings by Year



% of 2015-2020 Allocated Budget Spent



COST OF CAPITAL AND CAPITAL STRUCTURE

1. INTRODUCTION

This Schedule provides an overview of Hydro Ottawa's capital structure and cost of capital parameters incorporated into its 2023 revenue requirement as per its 2021-2025 Approved Settlement Agreement.[1]

2. CAPITAL STRUCTURE

Hydro Ottawa's capital structure is set in accordance with the OEB guidelines provided in the *Report of the Board on Cost of Capital for Ontario's Regulated Utilities,* issued on December 11, 2009 and as agreed to per the 2021-2025 Approved Settlement Agreement. As a result, a 60:40 debt to equity range is incorporated into Hydro Ottawa's revenue requirement. The 60% debt component is made up of 56% long-term debt and 4% short-term debt.

3. DEBT RATES

3.1. SHORT-TERM DEBT

Per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa's short-term debt rate will be fixed for the 2021-2025 Custom IR term. The Parties[2] in that agreement concurred that the short-term debt rate would be set using the "2021 Cost of Capital Parameters" set by the OEB in the Fall of 2020.[3]

The OEB issued an update to the Cost of Capital Parameters on November 9, 2020, establishing 1.75% as the short-term debt to be incorporated into rate-setting applications. Per the 2021-2025 Approved Settlement Agreement, 1.75% will remain in effect for all five rate years.

3.2. LONG-TERM DEBT

Per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa's long-term debt rate will be fixed for the Custom IR term based on the weighted average long-term debt rate, as calculated and presented in OEB Appendix 2-OB for the year 2021, and will not change for the 2022-2025 period. The Parties agreed

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (November 19, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] 2021-2025 Approved Settlement Agreement, p. 25.

on a methodology to calculate the forecast debt rate for its planned mid-year $80M debt issuance in 2021[4] and used the actual, embedded rate for existing debt instruments.

The weighted long-term debt rate of 3.30% for 2021-2025 was set as part of the Final Decision and Order issued by the OEB on January 7, 2021.[5]

4. RETURN ON EQUITY

Per the 2021-2025 Approved Settlement Agreement, the Parties agreed that Hydro Ottawa's Return on Equity ("ROE") for the three years beginning in 2021 and ending in 2023 will be established by using the ROE set by the OEB in the Fall of 2020. The OEB issued an update to the Cost of Capital Parameters on November 9, 2020 establishing 8.34% as the ROE to be incorporated into rate-setting applications. Therefore, Hydro Ottawa's proposed 2023 revenue requirement has incorporated the ROE rate of 8.34%.

The Parties of the 2021-2025 Approved Settlement Agreement concurred that "for 2024 and 2025, Hydro Ottawa will update its ROE using the applicable ROE value established by the OEB in the Fall of 2023 for January 1, 2024 rates."[6]

The Parties also agreed that, "if the OEB revises its underlying methodology for calculating ROE in advance of Hydro Ottawa's scheduled adjustment for 2024 and 2025, then the updated ROE for 2024 and 2025 will be the lower of the following: (i) the ROE rate established by the OEB for 2024, based upon the revised methodology; or (ii) the ROE rate calculated for 2024 in September 2023 using the OEB's current formulaic methodology for updating the deemed ROE, as determined in the Report of the Board on the Cost of Capital for Ontario's Regulated Utilities, issued December 11, 2009 (Appendix B)."[7]

[4] *Ibid.*, p. 25-26.
[5] Ontario Energy Board, Decision and Rate Order, EB-2019-0261 (January 7, 2021), p. 3.
[6] 2021-2025 Approved Settlement Agreement, p. 26.
[7] 2021-2025 Approved Settlement Agreement, p. 26.

CALCULATION OF REVENUE DEFICIENCY OR SUFFICIENCY

1. INTRODUCTION

This Schedule provides a summary of the revenue requirement being requested by Hydro Ottawa for the 2023 year as agreed to in the 2021-2025 Approved Settlement Agreement.[1]

The utility's total Service Revenue Requirement is offset by revenues obtained by sources other than distribution rates (i.e. other revenue). The calculation of the revenue deficiency/sufficiency does not include the recovery of deferral and variance accounts, as outlined in Exhibit 9-3-1: Disposition of Deferral and Variance Accounts, or Low Voltage Charges as outlined in Exhibit 8-8-1: Low Voltage Service Rates. As directed in the *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications,* as updated on April 18, 2022*,* costs and revenues related to the cost of power are kept separate from the determination of the distribution revenue sufficiency/deficiency.[2]

As part of the 2021-2025 Approved Settlement Agreement, the Parties[3] agreed to specific annual and mid-term adjustments over the Custom Incentive Rate-setting ("Custom IR") term.

2. CALCULATION OF DEFICIENCY OR SUFFICIENCY

The revenue deficiency/sufficiency for 2021-2025 is calculated using the following inputs:

- 2020 approved rates; and
- 2021-2025 approved load forecast and forecast of customers and connections, as provided in Exhibit 3-1-1: Load Forecast.

The revenue deficiency/sufficiency is determined by calculating what the revenue would have been with 2020 rates and the approved forecast for 2021-2025 load and customer/connection numbers. As a result, revenue deficiency in the tables of this Schedule and 2023 Revenue Requirement Workform produce a

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Ontario Energy Board, *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications,* (April 18, 2022), p.36.
[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

cumulative revenue requirement rather than a year-over-year revenue requirement. Hydro Ottawa compiled the analysis in this manner, as the 2020 rates gave a stable base upon which to compare each year during the 2021-2025 Custom IR term. Hydro Ottawa continues to compile the analysis in this manner in order to provide a stable base for comparison to its 2021-2025 Custom IR Application.

2.1. REVENUE DEFICIENCY/SUFFICIENCY 2021-2025

Table 1 shows 2021-2025 base revenue requirement calculations. More details for the 2023 year can be found in the 2023 Revenue Requirement Workforms ("RRWF") attached to this Schedule:

- Attachment 6-1-1(A): OEB Workform - 2023 Revenue Requirement Workform

The references to Costs Allocated from Previous Study and Previously Approved Ratios on Sheet 11 Cost Allocation in the 2023 RRWF Workform refer to 2021 in each case. In addition, the difference in Sheet 11 Cost Allocation between columns (7C) and (7D) is the difference between allocated Base Revenue Requirement and achieved Base Revenue Requirement.

Table 1 below provides Hydro Ottawa's approved 2021-2022 revenue requirement, the 2023 revenue requirement incorporated into the proposed 2023 rates and charges, as well as 2024-2025 illustrative revenue requirement. For the purpose of the proposed 2023 revenue requirement the 2022 OEB approved inflationary rate of 3.3%[4] has been used where relevant, please see Table 4. For the 2024 and 2025 illustrative revenue requirement, Hydro Ottawa has used the approved amounts for any component of revenue requirement that was set as part of the 2021-2025 Approved Settlement Agreement and placeholders for the remaining components which align with the amounts provided in the draft rate order evidence for 2021-2025.

Hydro Ottawa will update its proposed revenue requirement and rates and charges when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023. Please see Table 4 for an outline of the annual and mid-term adjustments.

[4] OEB Decision and Order: *Inflation factors to be used in rate adjustment applications for rates effective in 2022*, EB-2021-0212 (November 18, 2021).

Table 1 – Revenue Deficiency/Sufficiency for 2021-2025 ($'000s)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Return on Rate Base	$64,029	$68,503	$70,868	$71,950	$74,111
Distribution Expenses (not including amortization)	$90,600	$93,490	$96,472	$96,400	$98,415
Depreciation, amortization	$51,956	$55,472	$57,686	$59,039	$62,125
Payment in Lieu of Taxes	$891	$2,131	$6,327	$8,758	$5,431
Service Revenue Requirement	**$207,477**	**$219,597**	**$231,352**	**$236,147**	**$240,082**
Less Capital Stretch Factor	$ -	$776	$1,659	$2,575	$3,482
Service Revenue Requirement Net of Capital Stretch Factor	**$207,477**	**$218,821**	**$229,694**	**$233,572**	**$236,601**
Less Revenue Offsets	$9,680	$9,397	$9,291	$10,512	$10,653
Base Revenue Requirement	**$197,797**	**$209,423**	**$220,403**	**$223,059**	**$225,948**
Transformer Ownership Credit	$1,065	$1,069	$1,073	$1,079	$906
Revenue Requirement from Rates	**$198,861**	**$210,492**	**$221,475**	**$224,138**	**$226,854**
Forecasted Load at 2020 Rates	$188,518	$189,731	$191,002	$192,415	$193,588
Cumulative Revenue Deficiency (over 2020)	**$(10,344)**	**$(20,761)**	**$(30,473)**	**$(31,723)**	**$(33,266)**
Yearly Revenue Deficiency over 2020	**$(10,344)**	**$(10,417)**	**$(9,712)**	**$(1,250)**	**$(1,543)**

Table 2, provides Revenue Deficiency that is calculated by multiplying the previous Test Year's rates against the current Test Year's load forecast. The 2024 and 2025 illustrative values continue to use placeholders which align with the rates used during the draft rate order evidence of the 2021-2025 Custom IR Application.

Table 2 – Revenue Sufficiency/Deficiency using Prior Test Year's Rates ($'000s)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Base Revenue Requirement	$197,797	$209,423	$220,403	$223,059	$225,948
Forecast Load at Prior Year's Rates[5]	$187,453	$199,077	$210,847	$219,111	$224,562
Yearly Revenue Deficiency	**$(10,344)**	**$(10,347)**	**$(9,556)**	**$(3,948)**	**$(1,385)**

2.2. CAPITAL STRETCH FACTOR

As part of the 2021-2025 Approved Settlement Agreement, the Parties agreed to a Capital Stretch Factor. A Capital Stretch Factor is designed to incent utilities to achieve productivity savings and continuous improvement in their capital programs. The Capital Stretch Factor ensures customers receive an incremental benefit over the Custom IR term, in addition to the productivity already embedded into the five year plan.

As 2021 was a rebasing year, no Capital Stretch factor was applied. Starting in 2022, a Capital Stretch Factor of 0.60% was applied, which was calculated by adding a stretch factor of 0.15% to the stretch factor of 0.45% used in Hydro Ottawa's Custom Price Escalation Factor ("CPEF"). For the remaining years of the Custom IR term the Capital Stretch Factor will be annually increased by a value of 0.60%, as outlined in Table 3.

Table 3 – 2021-2025 Capital Stretch Factor Values

Test Year	Capital Stretch Factor
2021	0.0%
2022	0.6%
2023	1.2%
2024	1.8%
2025	2.4%

[5] Distribution Revenues less Transformer Ownership Credit.

3. ANNUAL AND MID-TERM REVENUE REQUIREMENT ADJUSTMENTS

Table 4 below provides the 2021-2022 annual and mid-term revenue requirement adjustments by Exhibit as well as the year-over-year dollar value difference by revenue requirement component.

Table 4 – 2022-2023 Revenue Deficiency Amounts & Cost Drivers ($'000s)[6]

Driver of Deficiency	2022 Approved	2023 Proposed	+/-	Cost Drivers	Exhibit Reference
Return on Rate Base	$68,503	$70,868	$2,364	- Gross Assets, Accumulated Depreciation and Capital Additions are set for the five year term - Working Capital is annually adjusted - Long-term and Short-term debt rates are set for the five year term - Return on Equity is set for 2021-2023 and will be have a mid-term adjustment for 2024-2025	2-1-1 2-2-1 2-3-1
Distribution Expenses (not including amortization)	$93,490	$96,472	$2,982	- Annually adjusted	4-1-1 4-1-2
Amortization	$55,472	$57,686	$2,213	- Set for the five year term	4-2-1
Payment in Lieu of Taxes	$2,131	$6,327	$4,196	- Updated for working capital adjustments and ROE mid-term adjustment	4-3-1
Service Revenue Requirement	**$219,597**	**$231,352**	**$11,756**		6-1-1
Less Capital Stretch Factor	$776	$1,659	$(883)	- Annually Adjusted	6-1-1
Service Revenue Requirement Net of Capital Stretch Factor	**$218,821**	**$229,694**	**$10,873**		6-1-1
Less Revenue Offsets	$9,397	$9,291	$106	- A portion of Other Revenue is set for the five year term, while others will have their rates annually adjusted - The volumes are set for the five year term	3-2-1 3-2-2 3-2-3 3-2-4 3-2-5
Base Revenue Requirement	**$209,423**	**$220,403**	**$10,979**		6-1-1
Transformer Ownership Credit	$1,069	$1,073	$4	- Set for the five year term	3-1-1
Revenue Requirement from Rates	**$210,492**	**$221,475**	**$10,983**		6-1-1 8-1-1
Forecasted Load at 2020 Rates	$189,731	$191,002	$1,271	- Load forecast is set for the five year term - Distribution rates are annually adjusted	3-1-1 8-12-1
Cumulative Revenue Deficiency (over 2020)	**$(20,761)**	**$(30,473)**			6-1-1 8-11-1

[6] Totals may not sum due to rounding.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Version 1.00

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2022-0042
Name and Title	April Barrie, Director Regulatory Affairs
Phone Number	613-738-5499, 2106
Email Address	RegulatoryAffairs@HydroOttawa.com
Test Year	2023
Bridge Year	
Last Rebasing Year	2020

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

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

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

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Data Input (1)

		Initial Application	(2)		(6)	Per Board Decision	
1	**Rate Base**						
	Gross Fixed Assets (average)	$1,663,201,972		$ 1,663,201,972		$1,663,201,972	
	Accumulated Depreciation (average)	($405,564,373)	(5)	($405,564,373)		($405,564,373)	
	Allowance for Working Capital:						
	Controllable Expenses	$96,678,263	(10)	$ 96,678,263		$96,678,263	
	Cost of Power	$1,119,222,511		$ 1,119,222,511		$1,119,222,511	
	Working Capital Rate (%)	7.50%	(9)		(9)		(9)
2	**Utility Income**						
	Operating Revenues:						
	Distribution Revenue at Current Rates	$189,929,425	(12)				
	Distribution Revenue at Proposed Rates	$220,402,615	(13)				
	Other Revenue:						
	Specific Service Charges	$4,814,003					
	Late Payment Charges	$1,000,000					
	Other Distribution Revenue	$1,460,107					
	Other Income and Deductions	$2,017,176					
	Total Revenue Offsets	$9,291,286	(7)				
	Operating Expenses:						
	OM+A Expenses	$93,137,358		$ 93,137,358		$93,137,358	
	Depreciation/Amortization	$57,685,869		$ 57,685,869		$57,685,869	
	Property taxes	$3,335,117		$ 3,335,117		$3,335,117	
	Other expenses	($1,658,582)	(11)	-1658582		($1,658,582)	
3	**Taxes/PILs**						
	Taxable Income:						
	Adjustments required to arrive at taxable income	($27,128,847)	(3)				
	Utility Income Taxes and Rates:						
	Income taxes (not grossed up)	$4,650,053					
	Income taxes (grossed up)	$6,326,603					
	Federal tax (%)	15.00%					
	Provincial tax (%)	11.50%					
	Income Tax Credits	($85,000)					
4	**Capitalization/Cost of Capital**						
	Capital Structure:						
	Long-term debt Capitalization Ratio (%)	56.0%					
	Short-term debt Capitalization Ratio (%)	4.0%	(8)		(8)		(8)
	Common Equity Capitalization Ratio (%)	40.0%					
	Prefered Shares Capitalization Ratio (%)	0.0%					
		100.0%					
	Cost of Capital						
	Long-term debt Cost Rate (%)	3.30%					
	Short-term debt Cost Rate (%)	1.75%					
	Common Equity Cost Rate (%)	8.34%					
	Prefered Shares Cost Rate (%)	0.00%					

Notes:

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

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

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

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

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

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

(6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

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

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

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

(10) All components of working capital are increased by the OEB inflationary factor, which is a different escalation factor than what is applied to the proposed OM&A

(11) Other Expenses represents revenue offset amount for capital stretch factor

(12) Revenue at current rates minus Transformer Ownership Allowance

(13) Distribution Revenue not including Transformer Ownership Allowance.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Base and Working Capital

Rate Base

Line No.	Particulars		Initial Application						Per Board Decision
1	Gross Fixed Assets (average)	(2)	$1,663,201,972		$ -		$1,663,201,972	$ -	$1,663,201,972
2	Accumulated Depreciation (average)	(2)	($405,564,373)		$ -		($405,564,373)	$ -	($405,564,373)
3	Net Fixed Assets (average)	(2)	$1,257,637,599		$ -		$1,257,637,599	$ -	$1,257,637,599
4	Allowance for Working Capital	(1)	$91,192,558		($91,192,558)		$ -	$ -	$ -
5	**Total Rate Base**		$1,348,830,157		($91,192,558)		$1,257,637,599	$ -	$1,257,637,599

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses		$96,678,263		$ -		$96,678,263	$ -	$96,678,263
7	Cost of Power		$1,119,222,511		$ -		$1,119,222,511	$ -	$1,119,222,511
8	Working Capital Base		$1,215,900,774		$ -		$1,215,900,774	$ -	$1,215,900,774
9	Working Capital Rate %	(1)	7.50%		-7.50%		0.00%	0.00%	0.00%
10	Working Capital Allowance		$91,192,558		($91,192,558)		$ -	$ -	$ -

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Utility Income

Line No.	Particulars		Initial Application					Per Board Decision
	Operating Revenues:							
1	Distribution Revenue (at Proposed Rates)		$220,402,615	($220,402,615)	$ -	$ -		$ -
2	Other Revenue	(1)	$9,291,286	($9,291,286)	$ -	$ -		$ -
3	Total Operating Revenues		$229,693,901	($229,693,901)	$ -	$ -		$ -
	Operating Expenses:							
4	OM+A Expenses		$93,137,358	$ -	$93,137,358	$ -		$93,137,358
5	Depreciation/Amortization		$57,685,869	$ -	$57,685,869	$ -		$57,685,869
6	Property taxes		$3,335,117	$ -	$3,335,117	$ -		$3,335,117
7	Capital taxes		$ -	$ -	$ -	$ -		$ -
8	Other expense		($1,658,582)	$ -	($1,658,582)	$ -		($1,658,582)
9	Subtotal (lines 4 to 8)		$152,499,762	$ -	$152,499,762	$ -		$152,499,762
10	Deemed Interest Expense		$25,870,562	($25,870,562)	$ -	$ -		$ -
11	Total Expenses (lines 9 to 10)		$178,370,324	($25,870,562)	$152,499,762	$ -		$152,499,762
12	**Utility income before income taxes**		$51,323,577	($203,823,339)	($152,499,762)	$ -		($152,499,762)
13	Income taxes (grossed-up)		$6,326,603	$ -	$6,326,603	$ -		$6,326,603
14	**Utility net income**		$44,996,974	($203,823,339)	($158,826,365)	$ -		($158,826,365)

Notes

(1) **Other Revenues / Revenue Offsets**

Specific Service Charges	$4,814,003		$ -		$ -
Late Payment Charges	$1,000,000		$ -		$ -
Other Distribution Revenue	$1,460,107		$ -		$ -
Other Income and Deductions	$2,017,176		$ -		$ -
Total Revenue Offsets	$9,291,286	$ -	$ -	$ -	$ -

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision
	Determination of Taxable Income			
1	Utility net income before taxes	$44,996,974	$ -	$ -
2	Adjustments required to arrive at taxable utility income	($27,128,847)	$ -	$ -
3	Taxable income	$17,868,127	$ -	$ -
	Calculation of Utility income Taxes			
4	Income taxes	$4,650,053	$4,650,053	$4,650,053
6	Total taxes	$4,650,053	$4,650,053	$4,650,053
7	Gross-up of Income Taxes	$1,676,550	$1,676,550	$1,676,550
8	Grossed-up Income Taxes	$6,326,603	$6,326,603	$6,326,603
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	$6,326,603	$6,326,603	$6,326,603
10	Other tax Credits	($85,000)	($85,000)	($85,000)
	Tax Rates			
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	26.50%	26.50%	26.50%

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	56.00%	$755,344,888	3.30%		$24,926,381
2	Short-term Debt	4.00%	$53,953,206	1.75%		$944,181
3	**Total Debt**	60.00%	$809,298,094	3.20%		$25,870,562
	Equity					
4	Common Equity	40.00%	$539,532,063	8.34%		$44,996,974
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	40.00%	$539,532,063	8.34%		$44,996,974
7	**Total**	100.00%	$1,348,830,157	5.25%		$70,867,536
		(%)	($)	(%)		($)
	Debt					
1	Long-term Debt	0.00%	$ -	0.00%		$ -
2	Short-term Debt	0.00%	$ -	0.00%		$ -
3	**Total Debt**	0.00%	$ -	0.00%		$ -
	Equity					
4	Common Equity	0.00%	$ -	0.00%		$ -
5	Preferred Shares	0.00%	$ -	0.00%		$ -
6	**Total Equity**	0.00%	$ -	0.00%		$ -
7	**Total**	0.00%	$1,257,637,599	0.00%		$ -
		Per Board Decision				
		(%)	($)	(%)		($)
	Debt					
8	Long-term Debt	0.00%	$ -	3.30%		$ -
9	Short-term Debt	0.00%	$ -	1.75%		$ -
10	**Total Debt**	0.00%	$ -	0.00%		$ -
	Equity					
11	Common Equity	0.00%	$ -	8.34%		$ -
12	Preferred Shares	0.00%	$ -	0.00%		$ -
13	**Total Equity**	0.00%	$ -	0.00%		$ -
14	**Total**	0.00%	$1,257,637,599	0.00%		$ -

Notes

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application				Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		$32,736,854		($47,326,458)		$207,482,669
2	Distribution Revenue	$189,929,425	$187,665,761	$189,929,425	$267,729,073	$ -	($207,482,669)
3	Other Operating Revenue Offsets - net	$9,291,286	$9,291,286	$ -	$ -	$ -	$ -
4	**Total Revenue**	$199,220,711	$229,693,901	$189,929,425	$220,402,615	$ -	$ -
5	Operating Expenses	$152,499,762	$152,499,762	$152,499,762	$152,499,762	$152,499,762	$152,499,762
6	Deemed Interest Expense	$25,870,562	$25,870,562	$ -	$ -	$ -	$ -
8	**Total Cost and Expenses**	$178,370,324	$178,370,324	$152,499,762	$152,499,762	$152,499,762	$152,499,762
9	**Utility Income Before Income Taxes**	$20,850,387	$51,323,577	$37,429,663	$67,902,853	($152,499,762)	($152,499,762)
10	Tax Adjustments to Accounting Income per 2013 PILs model	($27,128,847)	($27,128,847)	($27,128,847)	($27,128,847)	$ -	$ -
11	**Taxable Income**	($6,278,460)	$24,194,730	$10,300,816	$40,774,006	($152,499,762)	($152,499,762)
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	**Income Tax on Taxable Income**	$ -	$6,411,603	$2,729,716	$10,805,112	$ -	$ -
14	**Income Tax Credits**	($85,000)	($85,000)	($85,000)	($85,000)	$ -	$ -
15	**Utility Net Income**	$20,935,387	$44,996,974	$34,784,947	($158,826,365)	($152,499,762)	($158,826,365)
16	**Utility Rate Base**	$1,348,830,157	$1,348,830,157	$1,257,637,599	$1,257,637,599	$1,257,637,599	$1,257,637,599
17	Deemed Equity Portion of Rate Base	$539,532,063	$539,532,063	$ -	$ -	$ -	$ -
18	Income/(Equity Portion of Rate Base)	3.88%	8.34%	0.00%	0.00%	0.00%	0.00%
19	Target Return - Equity on Rate Base	8.34%	8.34%	0.00%	0.00%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	-4.46%	0.00%	0.00%	0.00%	0.00%	0.00%
21	Indicated Rate of Return	3.47%	5.25%	2.77%	0.00%	-12.13%	0.00%
22	Requested Rate of Return on Rate Base	5.25%	5.25%	0.00%	0.00%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	-1.78%	0.00%	2.77%	0.00%	-12.13%	0.00%
24	Target Return on Equity	$44,996,974	$44,996,974	$ -	$ -	$ -	$ -
25	Revenue Deficiency/(Sufficiency)	$24,061,587	($0)	($34,784,947)	$ -	$152,499,762	$ -
26	**Gross Revenue Deficiency/(Sufficiency)**	$32,736,854 (1)		($47,326,458) (1)		$207,482,669 (1)	

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Revenue Requirement

Line No.	Particulars	Application				Per Board Decision	
1	OM&A Expenses	$93,137,358		$93,137,358		$93,137,358	
2	Amortization/Depreciation	$57,685,869		$57,685,869		$57,685,869	
3	Property Taxes	$3,335,117		$3,335,117		$3,335,117	
5	Income Taxes (Grossed up)	$6,326,603		$6,326,603		$6,326,603	
6	Other Expenses	($1,658,582)		($1,658,582)		($1,658,582)	
7	Return						
	Deemed Interest Expense	$25,870,562		$ -		$ -	
	Return on Deemed Equity	$44,996,974		$ -		$ -	
8	**Service Revenue Requirement (before Revenues)**	$229,693,901		$158,826,365		$158,826,365	
9	Revenue Offsets	$9,291,286		$ -		$ -	
10	**Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)**	$220,402,615		$158,826,365		$158,826,365	
11	Distribution revenue	$220,402,615		$ -		$ -	
12	Other revenue	$9,291,286		$ -		$ -	
13	**Total revenue**	$229,693,901		$ -		$ -	
14	**Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)**	($0)	(1)	($158,826,365)	(1)	($158,826,365)	(1)

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application		Δ% (2)	Per Board Decision	Δ% (2)
Service Revenue Requirement	$229,693,901	$158,826,365	**(30.85%)**	$158,826,365	**(100.00%)**
Grossed-Up Revenue Deficiency/(Sufficiency)	$32,736,854	($47,326,458)	**(244.57%)**	$207,482,669	**(100.00%)**
Base Revenue Requirement (to be recovered from Distribution Rates)	$220,402,615	$158,826,365	**(27.94%)**	$158,826,365	**(100.00%)**
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	$30,473,190	$ -	**(100.00%)**	$ -	**(100.00%)**

Notes

(1) Line 11 - Line 8

(2) Percentage Change Relative to Initial Application

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Load Forecast Summary

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

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

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

Stage in Process: Initial Application

	Customer Class	Initial Application						Per Board Decision		
	Input the name of each customer class.	Customer / Connections Test Year average or mid-year	kWh Annual	kW/kVA [1] Annual	Customer / Connections Test Year average or mid-year	kWh Annual	kW/kVA [1] Annual	Customer / Connections Test Year average or mid-year	kWh Annual	kW/kVA [1] Annual
1	Residential	322,705	2,305,786,350							
2	GS < 50 kW	25,704	713,228,266							
3	GS > 50 to 1,499 kW	3,055	2,880,207,420	6,925,846						
4	GS > 1,500 to 4,999 kW	68	703,556,852	1,555,042						
5	Large Use	11	575,412,630	1,054,605						
6	Street Lighting	64,645	23,892,674	66,152						
7	Sentinel Lighting	55	47,000	132						
8	Unmetered Scattered Load	3,321	12,736,766							
9	Standby Power	3		7,440						
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
	Total		**7,214,867,959**	**9,609,217**		**-**	**-**		**-**	**-**

Notes:

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Cost Allocation and Rate Design

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

Stage in Application Process: ***Initial Application***

A) Allocated Costs

	Name of Customer Class [3] From Sheet 10. Load Forecast	Costs Allocated from Previous Study [1]	%	Allocated Class Revenue Requirement [1] (7A)	%
1	Residential	$ 107,281,788	53.50%	$ 129,537,142	56.40%
2	GS < 50 kW	$ 20,646,221	10.30%	$ 23,129,227	10.07%
3	GS > 50 to 1,499 kW	$ 48,750,762	24.31%	$ 54,862,578	23.89%
4	GS > 1,500 to 4,999 kW	$ 13,365,246	6.66%	$ 11,550,773	5.03%
5	Large Use	$ 8,063,832	4.02%	$ 8,800,074	3.83%
6	Street Lighting	$ 1,811,439	0.90%	$ 1,111,993	0.48%
7	Sentinel Lighting	$ 6,568	0.00%	$ 11,135	0.00%
8	Unmetered Scattered Load	$ 547,549	0.27%	$ 620,412	0.27%
9	Standby Power	$ 70,655	0.04%	$ 70,566	0.03%
10					
11					
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19					
20					
	Total	$ 200,544,060	100.00%	**$ 229,693,901**	100.00%
			Service Revenue Requirement (from Sheet 9)	**$ 229,693,901.17**	

(1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.

(2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.

(3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

	Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	$ 119,155,563	$ 124,244,014	$ 124,228,485	$ 6,688,066
2	GS < 50 kW	$ 25,682,049	$ 26,885,132	$ 26,875,859	$ 855,048
3	GS > 50 to 1,499 kW	$ 46,409,699	$ 48,346,987	$ 48,347,280	$ 1,266,834
4	GS > 1,500 to 4,999 kW	$ 11,459,794	$ 11,570,477	$ 11,570,539	$ 248,104
5	Large Use	$ 7,363,816	$ 7,404,541	$ 7,404,584	$ 171,701
6	Street Lighting	$ 1,244,992	$ 1,297,327	$ 1,296,999	$ 36,320
7	Sentinel Lighting	$ 5,923	$ 6,258	$ 6,589	$ 666
8	Unmetered Scattered Load	$ 582,676	$ 626,084	$ 626,560	$ 22,892
9	Standby Power	$ 20,668	$ 21,796	$ 21,796	$ 1,655
10					
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19					
20					
	Total	$ 211,925,181	$ 220,402,615	$ 220,378,690	$ 9,291,286

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

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

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

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

C) Rebalancing Revenue-to-Cost Ratios

	Name of Customer Class	Previously Approved Ratios Most Recent Year: 2016 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1	Residential	104.29%	101.08%	101.06%	85 - 115
2	GS < 50 kW	118.23%	119.94%	119.90%	80 - 120
3	GS > 50 to 1,499 kW	86.34%	90.43%	90.43%	80 - 120
4	GS > 1,500 to 4,999 kW	98.24%	102.32%	102.32%	80 - 120
5	Large Use	85.36%	86.09%	86.09%	85 - 115
6	Street Lighting	80.00%	119.93%	119.90%	80 - 120
7	Sentinel Lighting	76.00%	62.18%	65.15%	80 - 120
8	Unmetered Scattered Load	118.72%	104.60%	104.68%	80 - 120
9	Standby Power	21.03%	33.23%	33.23%	80 - 120
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(8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.

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

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

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

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2022	2023	2024	
1	Residential	101.06%	101.06%	101.06%	85 - 115
2	GS < 50 kW	119.90%	119.90%	119.90%	80 - 120
3	GS > 50 to 1,499 kW	90.43%	90.43%	90.43%	80 - 120
4	GS > 1,500 to 4,999 kW	102.32%	102.32%	102.32%	80 - 120
5	Large Use	86.09%	86.09%	86.09%	85 - 115
6	Street Lighting	119.90%	119.90%	119.90%	80 - 120
7	Sentinel Lighting	65.15%	65.15%	72.58%	80 - 120
8	Unmetered Scattered Load	104.68%	104.68%	104.68%	80 - 120
9	Standby Power	33.23%	33.23%	33.23%	80 - 120
10					
11					
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16					
17					
18					
19					
20					

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2021 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2022 and 2023 Price Cap IR models, as necessary. For 2022 and 2023, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Rate Design and Revenue Reconciliation

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

Stage in Process: *Initial Application*

	Customer and Load Forecast					Class Allocated Revenues (From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design)			Fixed / Variable Splits [2] (Percentage to be entered as a fraction between 0 and 1)		Transformer Ownership Allowance [1] ($)	Distribution Rates				Revenue Reconciliation		
	Customer Class (From sheet 10. Load Forecast)	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable		Monthly Service Charge Rate	Monthly Service Charge No. of decimals	Volumetric Rate	Volumetric Rate No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership Allowance
1	Residential	kWh	322.705	2.305.786.350	-	$ 124.228.485	$ 124.228.485	$ -	100.00%	0.00%		$32.08	2	$0.0000 /kWh	4	$ 124.228.516.80	$ -	$ 124.228.516.80
2	GS < 50 kW	kWh	25.704	713.228.266	-	$ 26.875.859	$ 6.727.028	$ 20.148.832	25.03%	74.97%		$21.81		$0.0283 /kWh		$ 6.727.250.88	$ 20.184.359.9340	$ 26.911.610.81
3	GS > 50 to 1,499 kW	kW	3,055	2,880,207,420	6,925,846	$ 48,347,280	$ 7,331,865	$ 41,015,415	15.17%	84.84%	$ 348.641	$200.00		$5.9724 /kW		$ 7,332,000.00	$ 41,363,920.9948	$ 48,347,279.52
4	GS > 1,500 to 4,999 kW	kW	68	703,556,852	1,555,042	$ 11,570,539	$ 3,422,247	$ 8,148,292	29.58%	70.42%	$ 403.351	$4,193.93		$5.4993 /kW		$ 3,422,246.88	$ 8,551,643.6553	$ 11,570,539.18
5	Large Use	kW	11	575,412,630	1,054,605	$ 7,404,584	$ 2,010,534	$ 5,394,050	27.15%	72.85%	$ 320.750	$15,231.32		$5.4189 /kW		$ 2,010,534.24	$ 5,714,800.3482	$ 7,404,584.44
6	Street Lighting	kW	64,645	23,892,674	66,152	$ 1,296,999	$ 814,528	$ 482,470	62.80%	37.20%		$1.05		$7.2934 /kW		$ 814,527.00	$ 482,471.5744	$ 1,296,998.57
7	Sentinel Lighting	kW	55	47,000	132	$ 6,589	$ 3,399	$ 3,190	51.59%	48.41%		$5.15		$24.1635 /kW		$ 3,399.00	$ 3,189.5820	$ 6,588.58
8	Unmetered Scattered Load	kWh	3,321	12,736,766	-	$ 626,560	$ 248,462	$ 378,098	39.66%	60.35%		$6.23		$0.0297 /kWh		$ 248,277.96	$ 378,281.9496	$ 626,559.91
9	Standby Power	kW	3	-	7,440	$ 21,796	$ 6,175	$ 15,621	28.33%	71.67%		$171.53		$2.0996 /kW		$ 6,175.08	$ 15,621.0240	$ 21,796.10
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Total Transformer Ownership Allowance $ 1,072.743

Rates recover revenue requirement

Total Distribution Revenues	$ 220,414,473.91
Base Revenue Requirement	$ 220,402,615.17
Difference	$ 11,858.74
% Difference	0.005%

Notes:

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

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

Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2023 Filers

Tracking Form

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

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

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

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

Summary of Proposed Changes

			Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
	Reference (1)	Item / Description (2)	Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance ($)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
1		Original Application	$ 70,867,536	5.25%	$1,348,830,157	$1,215,900,774	$ 91,192,558	$ 57,685,869	$ 6,326,603	$ 93,137,358	$ 229,693,901	$ 9,291,286	$ 220,402,615	$ 32,736,854

COST ALLOCATION

1. INTRODUCTION

This Schedule includes information on cost allocation study requirements, class revenue requirements, and revenue-to-cost ratios.

2. COST ALLOCATION STUDY

Hydro Ottawa submitted a 2021 Cost Allocation model with its 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application that served as a basis to establish cost allocation for the full five year period of the Custom IR term. This approach was accepted as part of the 2021-2025 Approved Settlement Agreement[1] and as a result, annual updates of the Cost Allocation model are not required. Please see Attachment 6-1-1(A): OEB Workform - 2023 Revenue Requirement Workform and Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency for detailed proposed allocation of revenue requirement to customer classes.

2.1. LOAD PROFILES

Demand data figures for the 2021 Cost Allocation Model were calculated based on hourly demand figures used in previous rate applications, adjusted to the 2021 monthly load profile and customer count forecasts.

As an outcome of the 2021-2025 Approved Settlement Agreement, the Parties[2] agreed that the utility will develop in-house demand profiles by customer class as input to the next rebasing application. Specifically a new study will be undertaken on "the appropriate customer count and non-coincident peak ("NCP") split between primary and secondary for the Residential and GS < 50 kW customer classes."[3] Hydro Ottawa confirms that it has a plan in place to develop updated hourly load profiles based on in-house demand profiles in the details required to comply with the current Filing Requirements.

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[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, 2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2019-0261 (September 18, 2020), p. 27.

2.2. PRIMARY / SECONDARY SPLITS

In conjunction with the customer count study detailed in the previous section, Hydro Ottawa has also agreed to complete a study of its distribution assets to produce an updated split of certain asset classes to primary and secondary components for cost allocation purposes.[4] The asset classes to be investigated are Poles, Towers and Fixtures (Uniform System of Accounts ("USofA") 1830), Overhead Conductors and Devices (USofA 1835), Underground Conductors (USofA 1840) and Underground Conductors and Devices (USofA 1845). Hydro Ottawa confirms work is underway to complete this requirement of the 2021-2025 Approved Settlement Agreement.

3. PROPOSED REVENUE TO COST RATIOS

As part of the 2021-2025 Approved Settlement Agreement, the Parties agreed on the methodology for setting the rate class percentage of revenue requirement and revenue-to-cost ratios.

Sentinel Lighting is the only customer class with a revenue-to-cost ratio outside the OEB policy range. As agreed, the ratio for this customer class is being brought into its policy range over the five year period to mitigate the impact of a large rate increase on a small number of class participants. All other classes will remain constant in 2023.

Please see Attachment 6-1-1(B): OEB Workform - 2023 Revenue Requirement Workform, Cost Allocation Sheet 11, for Proposed Revenue Requirement and Proposed Ratios by Customer Class.

[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 27.

Table 1 below provides the current and proposed rate class percentage of revenue requirement and the current and proposed revenue-to-cost ratios.

Table 1 – Current and Proposed Rate Class Percentage & Revenue-to-Cost Ratios

Rate Class	% Revenue Requirement				Revenue-to-Cost Ratios			Policy Range
	2021 Cost Study	2021 Approved	2022 Approved	2023 Proposed	2021 Approved	2022 Approved	2023 Proposed	
Residential	56.4%	56.3%	56.3%	56.4%	101.08%	101.08%	101.06%	85-115
GS < 50 kW	10.1%	12.2%	12.2%	12.2%	119.92%	119.94%	119.90%	80-120
GS > 50 to 1,499 kW	23.9%	22.0%	22.0%	21.9%	90.44%	90.44%	90.43%	80-120
GS > 1,500 to 4,999 kW	5.0%	5.3%	5.3%	5.3%	102.32%	102.32%	102.32%	80-120
Large Use	3.8%	3.4%	3.4%	3.4%	86.10%	86.10%	86.09%	85-115
Street Lighting	0.5%	0.6%	0.6%	0.6%	120.00%	119.94%	119.90%	80-120
Sentinel Lighting	0.0%	0.0%	0.0%	0.0%	56.25%	62.19%	65.15%	80-120
Unmetered Scattered Load	0.3%	0.3%	0.3%	0.3%	104.51%	104.61%	104.68%	80-120
Standby Power	0.0%	0.0%	0.0%	0.0%	33.23%	33.23%	33.23%	

UNMETERED LOADS

As part of the 2016-2020 Approved Settlement Agreement,[1] Parties[2] agreed to Hydro Ottawa's proposed cost allocation and rate design with the qualification that the Sentinel Lighting rate class move within the OEB's approved range by 2020. Effective January 1, 2020, the Sentinel Lighting rates fell within the OEB-approved range.

In the 2021-2025 period the Sentinel rate class once again fell below the OEB's approved range. As part of the 2021-2025 Approved Settlement Agreement,[3] the Parties accepted Hydro Ottawa's proposal to bring the rate class within the approved range over a five year period to mitigate the rate impact on a small number of class participants. Hydro Ottawa confirms that the Sentinel rate class will be brought within OEB approved policy range by 2025.

[1] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 7, 2015).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Hydro Ottawa Limited, 2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal, EB-2019-0261 (September 18, 2020)

FIXED / VARIABLE PROPORTION

1. INTRODUCTION

This Schedule describes how Hydro Ottawa's proposed rates have been designed to collect the requested revenue requirement for 2023. The corresponding Bill Impacts and Tariffs of Rates and Charges are provided in Exhibit 8-12-1: Bill Impact Information.

Hydro Ottawa is requesting approval of a Base Revenue Requirement in 2023 of $220.4M and Transformer Ownership Credit of $1.07M, for total revenue from distribution rates of $221.5M. Table 1 summarizes the approved 2021-2022, proposed 2023 and illustrative 2024-2025 requested revenue from distribution rates.

Table 1 – Revenue from Distribution Rates 2021-2025 ($'000s)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Base Revenue Requirement	$197,797	$209,423	$220,403	$223,059	$225,948
Transformer Ownership Credit	$1,065	$1,069	$1,073	$1,079	$906
REVENUE FROM DISTRIBUTION RATES	**$198,861**	**$210,492**	**$221,475**	**$224,138**	**$226,854**

Hydro Ottawa will update its 2023 proposed revenue requirement and rates and charges when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023.

Please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency for the calculation of revenue required from distribution rates and of revenue deficiency for this Application.

2. FIXED/VARIABLE PROPORTION

As part of the 2021-2025 Approved Settlement Agreement,[1] the Parties[2] agreed on the fixed/variable rate design for each customer rate class with the exception of the following three commercial customer classes: General Service > 50 to 1,499 kW, General Service 1,500 to 4,999 kW, and Large Use. Rate design parameters with respect to these three commercial classes were established as part of the OEB's Decision and Order issued on November 19, 2020.[3]

For the three affected commercial rate classes the OEB determined that "fixed charges should be set by comparing the fixed charge resulting from Hydro Ottawa's standard rate design approach with the previous year's level for the five year rate term. In years where maintaining the current fixed/variable revenue split results in a higher fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the previous year's level. In years where maintaining the current fixed/variable revenue split results in a lower fixed charge than the previous year, Hydro Ottawa shall maintain the fixed charge at the lower value."[4] The application of the decision was confirmed in the final OEB Decision and Order dated January 7, 2021.

Table 2 below provides the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative fixed/variable splits as per the 2021-2025 Approved Settlement Agreement. Tables 3 through 5 below provide the approved, proposed and future illustrative fixed/variable charges for the 2021-2025 rate period. The ratios presented for 2023 may change subsequent to the update to revenue requirement as noted above.

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Ontario Energy Board, *Decision and Order,* EB-2019-0261 (November 19, 2020).
[4] *Ibid*., p. 23.

Table 2 – Approved, Proposed and Illustrative Fixed/Variable Split

	2021 Approved		2022 Approved		2023 Proposed		2024 Illustrative		2025 Illustrative	
	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable	Fixed	Variable
Residential	100%	0%	100%	0%	100%	0%	100%	0%	100%	0%
GS < 50 kW	25%	75%	25%	75%	25%	75%	25%	75%	25%	75%
GS 50 to 1,499 kW	17%	83%	16%	84%	15%	85%	15%	85%	14%	86%
GS 1,500 to 4,999 kW	32%	68%	30%	70%	29%	71%	28%	72%	27%	73%
Large Use	29%	71%	27%	73%	26%	74%	25%	75%	24%	76%
Unmetered Scattered Load	38%	62%	39%	61%	40%	60%	41%	59%	42%	58%
Sentinel Lighting	52%	48%	52%	48%	52%	48%	52%	48%	52%	48%
Street Lighting	62%	38%	63%	37%	63%	37%	63%	37%	63%	37%
Standby Power	28%	72%	28%	72%	28%	72%	28%	72%	28%	72%

Table 3 details the 2022 approved and 2023 proposed fixed and variable charges by rate class.

Table 3 – Approved and Proposed Fixed/Variable Charges

	2022 Approved		2023 Proposed	
	Fixed $	Variable $/kWh or $/kW	Fixed $	Variable $/kWh or $/kW
Residential	$30.77	$0.0000	$32.08	$0.0000
GS < 50 kW	$20.83	$0.0270	$21.81	$0.0283
GS 50 to 1,499 kW	$200.00	$5.6423	$200.00	$5.9724
GS 1,500 to 4,999 kW	$4,193.93	$5.1687	$4,193.93	$5.4993
Large Use	$15,231.32	$5.0761	$15,231.32	$5.4189
Unmetered Scattered Load	$5.80	$0.0276	$6.23	$0.0297
Sentinel Lighting	$4.63	$21.7203	$5.15	$24.1635
Street Lighting	$1.01	$6.9763	$1.05	$7.2934
Standby Power GS 50 to 1,499 kW	$162.65	$2.0449	$171.53	$2.2890
Standby Power GS 1,500 to 4,999 kW	$162.65	$1.9910	$171.53	$2.0996
Standby Power Large Use	$162.65	$2.0816	$171.53	$2.3300

Table 4 outlines the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative fixed charges by rate class.

Table 4 – Approved, Proposed and Illustrative Fixed Charges

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Residential	$29.32	$30.77	$32.08	$32.11	$32.21
GS < 50 kW	$19.76	$20.83	$21.81	$21.96	$22.18
GS 50 to 1,499 kW	$200.00	$200.00	$200.00	$200.00	$200.00
GS 1,500 to 4,999 kW	$4,193.93	$4,193.93	$4,193.93	$4,132.49	$4,034.09
Large Use	$15,231.32	$15,231.32	$15,231.32	$14,930.22	$14,528.81
Unmetered Scattered Load	$5.37	$5.80	$6.23	$6.46	$6.69
Sentinel Lighting	$3.88	$4.63	$5.15	$5.97	$6.58
Street Lighting	$0.96	$1.01	$1.05	$1.05	$1.05
Standby Power GS 50 to 1,499 kW	$153.14	$162.65	$171.53	$172.93	$175.20
Standby Power GS 1,500 to 4,999 kW	$153.14	$162.65	$171.53	$172.93	$175.20
Standby Power Large Use	$153.14	$162.65	$171.53	$172.93	$175.20

Table 5 summarizes the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative variable charges by rate class.

Table 5 – Approved, Proposed and Illustrative Variable Charges ($/kWh or $/kW)

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Residential	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
GS < 50 kW	$0.0256	$0.0270	$0.0283	$0.0284	$0.0287
GS 50 to 1,499 kW	$5.2905	$5.6423	$5.9724	$6.0448	$6.1270
GS 1,500 to 4,999 kW	$4.8106	$5.1687	$5.4993	$5.5944	$5.6776
Large Use	$4.7117	$5.0761	$5.4189	$5.5447	$5.6526
Unmetered Scattered Load	$0.0255	$0.0276	$0.0297	$0.0306	$0.0317
Sentinel Lighting	$18.2019	$21.7203	$24.1635	$27.9664	$30.8271
Street Lighting	$6.6705	$6.9763	$7.2934	$7.3701	$7.4449
Standby Power GS 50 to 1,499 kW	$2.0437	$2.0449	$2.2890	$2.3074	$2.3376
Standby Power GS 1,500 to 4,999 kW	$1.8746	$1.9910	$2.0996	$2.1166	$2.1443
Standby Power Large Use	$2.0803	$2.0816	$2.3300	$2.3489	$2.3796

Table 6 below details the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative fixed charges by customer class compared to upper and lower bounds (floor and ceiling) calculated in the 2021 Cost Allocation Model[5] submitted in support of the Decision and Rate Order for Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting Application.

[5] As submitted in Hydro Ottawa's Draft Rate Order, EB-2019-0261: Cost_Allocation_Model (December 3, 2020).

Table 6 – Comparison of Approved, Proposed and Illustrative Fixed Charges to Cost Allocation Floor and Ceiling

	2021 Cost Allocation		2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
	Floor	Ceiling					
Residential	$4.07	$17.38	$29.32	$30.77	$32.08	$32.11	$32.21
GS < 50 kW	$6.01	$22.73	$19.76	$20.83	$21.81	$21.96	$22.18
GS > 50 to 1,499 kW	$25.49	$76.11	$200.00	$200.00	$200.00	$200.00	$200.00
GS > 1,500 to 4,999 kW	$64.71	$369.57	$4,193.93	$4,193.93	$4,193.93	$4,132.49	$4,034.09
Large Use	$15.86	$455.32	$15,231.32	$15,231.32	$15,231.32	$14,930.22	$14,528.81
Unmetered Scattered Load	$0.05	$9.33	$5.37	$5.80	$6.23	$6.46	$6.69
Sentinel Lighting	$1.78	$14.97	$3.88	$4.63	$5.15	$5.97	$6.58
Street Lighting	$0.06	$9.02	$0.96	$1.01	$1.05	$1.05	$1.05
Standby Power	$115.49	$119.16	$153.14	$162.65	$171.53	$172.93	$175.20

Since 2020, the Distribution charge for the Residential customer class has been set at 100% fixed. With the exception of the three commercial classes, the approved rate design is based on maintaining the fixed/variable split for each customer class. As directed, fixed rates for the three commercial classes have been held constant in 2023 and variable rates have been adjusted to ensure recovery of the requested revenue requirement for those classes.

3. TRANSFORMER OWNERSHIP CREDIT

As per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa has maintained the current Transformer Ownership Credit ("TOC") of $0.45/kW for customers who own their transformers and are currently entitled to receive the credit for 2023.

As per section 2.5.5.4 of Hydro Ottawa's Conditions of Service ("COS") - Version 8, and as confirmed in the 2021-2025 Approved Settlement Agreement, the TOC will be discontinued for all customer-owned transformers as of November 1, 2025.[6]

[6] Hydro Ottawa Limited, *Conditions of Service,* Version 8 (December 1, 2021), Section 2.5.5.4, p. 72.

RATE DESIGN POLICY CONSULTATION

In April 2015, the OEB released a policy on distribution rate design for residential customers.[1] This policy directed electricity distributors to transition residential customers to a fully fixed distribution charge. The OEB set out guidance for the transition period, including mitigation expectations.

As part of Hydro Ottawa's 2016-2020 Approved Settlement Agreement,[2] the Parties to that Agreement[3] concurred that the residential class would transition to a fully fixed distribution charge effective January 1, 2020. Through the OEB's approval of the utility's 2020 rate adjustment application, the residential class completed the transition to a fully fixed distribution charge.[4]

The distribution charge for the residential rate class will remain fully fixed for the 2021-2025 rate period.

[1] Ontario Energy Board, *Board Policy - A New Distribution Rate Design for Residential Electricity Customers*, EB-2012-0410 (April 2, 2015).
[2] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2015-0004 (December 7, 2015).
[3] Hydro Ottawa and Consumers Council of Canada, Energy Probe Research Foundation, School Energy Coalition and Vulnerable Energy Consumers Coalition.
[4] Ontario Energy Board, *Decision and Rate Order*, EB-2019-0046 (December 17, 2019).

RETAIL TRANSMISSION SERVICE RATES

1. INTRODUCTION

On June 28, 2012, the OEB issued a revision to *Guideline G-2008-0001: Electricity Distribution Retail Transmission Service Rates*, which outlined information that electricity distributors must file to adjust their retail transmission service rates ("RTSRs").[1]

The OEB also provides a model ("RTSR Model") which distributors are required to complete and file as part of their rate applications.

2. PROPOSED RTSR CHARGES FOR 2022

As per the 2021-2025 Approved Settlement Agreement,[2] Hydro Ottawa will update RTSRs as part of its mechanistic annual rate adjustment applications from 2021-2025. These updates will be based upon OEB-approved adjustments to the Hydro One Networks Inc. ("Hydro One") Sub-Transmission Rates and Uniform Transmission Rates ("UTRs") using the RTSR model.

Consistent with the 2021-2025 Approved Settlement Agreement, Hydro Ottawa is using the RTSR model released by the OEB for 2023 rate filers. The RTSR model is designed to use a utility's billing determinants from the previous year, as reported through the Reporting and Record Keeping Requirements ("RRRs"). As such, the RTSR rates are derived from 2021 billing determinants.

Hydro Ottawa has attached the 2023 RTSR Model in PDF and Excel formats as Attachment 8-3-1(A): OEB Workform - 2023 RTSR Workform.

Given that the adjustments to Hydro One UTRs typically occur after the implementation of Hydro Ottawa's rates on January 1st of each year, the parties have agreed to set each year's RTSRs using the previous year's UTRs. As part of the 2021-2025 Approved Settlement Agreement, the differences from the new

[1] Ontario Energy Board, *G-2008-0001: Guideline - Electricity Distribution Retail Transmission Service Rates*, Revision 4.0 (June 28, 2012).
[2] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2019-0261 (September 18, 2020).

rates will be captured in Uniform System of Accounts 1584 - Retail Settlement Variance Account (“RSVA”) Network and 1586 - Connection for future disposition.

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2023 RTSR Workform for Electricity Distributors

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

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2022-0042
Name and Title of Contact	April Barrie, Director Regulatory Affairs
Phone Number	613-738-5499 ext.2106
Email Address	regulatoryaffairs@hydroottawa.com
Last COS Re-based Year	**2020**

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

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2023 RTSR Workform for Electricity Distributors

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6. Current Wholesale

7. Forecast Wholesale

8. RTSR Rates to Forecast

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2023 RTSR Workform for Electricity Distributors

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor *eg: (1.0325)*	Loss Adjusted Billed kWh
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0094	2,454,365,237	0	1.0338	2,537,322,782
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0054	2,454,365,237	0	1.0338	2,537,322,782
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	680,716,895	0	1.0338	703,725,126
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	680,716,895	0	1.0338	703,725,126
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.5955	2,713,814,230	6,559,760		0
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1118	2,713,814,230	6,559,760		0
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.7331	657,269,800	1,419,539		0
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2571	657,269,800	1,419,539		0
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	4.1384	592,786,785	1,027,714		0
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5417	592,786,785	1,027,714		0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	14,083,301	0	1.0338	14,559,317
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	14,083,301	0	1.0338	14,559,317
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.6541	44,024	122		0
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5689	44,024	122		0
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.6676	22,842,919	63,940		0
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6016	22,842,919	63,940		0

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2023 RTSR Workform for Electricity Distributors

Uniform Transmission Rates	Unit	2021 Jan to Jun	2021 Jul to Dec	2022 Jan to Mar	2022 Apr to Dec	2023
Rate Description		**Rate**		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 4.67	$ 4.90	$ 5.13	$ 5.46	$ 5.46
Line Connection Service Rate	kW	$ 0.77	$ 0.81	$ 0.88	$ 0.88	$ 0.88
Transformation Connection Service Rate	kW	$ 2.53	$ 2.65	$ 2.81	$ 2.81	$ 2.81

Hydro One Sub-Transmission Rates	Unit	2021	2022	2023
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.4778	$ 4.3473	$ 4.3473
Line Connection Service Rate	kW	$ 0.8128	$ 0.6788	$ 0.6788
Transformation Connection Service Rate	kW	$ 2.0458	$ 2.3267	$ 2.3267
Both Line and Transformation Connection Service Rate	kW	$ 2.8586	$ 3.0055	$ 3.0055

If needed, add extra host here. (I)	Unit	2021	2022	2023
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	$ -	# $ -	$ -

If needed, add extra host here. (II)	Unit	2021	2022	2023
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	$ -	# $ -	$ -

		Historical 2021	Current 2022	Forecast 2023
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

		Historical 2021	Current 2022	Forecast 2023
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

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2023 RTSR Workform for Electricity Distributors

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "3. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformation Connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancies in rates.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,038,848	$4.6700	4,851,420	1,019,193	$0.7700	784,779	791,371	$2.5300	2,002,169	$ 2,786,947
February	1,023,949	$4.6700	4,781,842	1,022,396	$0.7700	787,245	799,258	$2.5300	2,022,123	$ 2,809,368
March	988,053	$4.6700	4,614,208	942,486	$0.7700	725,714	755,884	$2.5300	1,912,387	$ 2,638,101
April	846,671	$4.6700	3,953,954	1,140,342	$0.8325	949,306	983,474	$2.4576	2,416,946	$ 3,366,252
May	996,208	$4.6700	4,652,291	1,021,560	$0.7700	786,601	756,006	$2.5300	1,912,695	$ 2,699,296
June	1,269,927	$4.6700	5,930,559	1,234,925	$0.7700	950,892	909,031	$2.5300	2,299,848	$ 3,250,741
July	1,211,735	$4.9000	5,937,502	1,152,489	$0.8100	933,516	863,267	$2.6500	2,287,658	$ 3,221,174
August	1,324,385	$4.9000	6,489,487	1,262,571	$0.8100	1,022,683	920,753	$2.6500	2,439,995	$ 3,462,678
September	892,075	$4.9000	4,371,168	938,576	$0.8100	760,247	710,729	$2.6500	1,883,432	$ 2,643,678
October	837,912	$4.9000	4,105,769	818,415	$0.8100	662,916	630,897	$2.6500	1,671,877	$ 2,334,793
November	964,057	$4.9000	4,723,879	901,299	$0.8100	730,052	703,195	$2.6500	1,863,467	$ 2,593,519
December	1,081,061	$4.9000	5,297,199	1,047,014	$0.8100	848,081	793,261	$2.6500	2,102,142	$ 2,950,223
Total	12,474,881	$ 4.79	$ 59,709,276	12,501,266	$ 0.80	$ 9,942,032	9,617,126	$ 2.58	$ 24,814,738	$ 34,756,770

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,473	$3.4778	$ 144,234	4,277	$0.8128	$ 3,476	41,781	$2.0458	$ 85,475	$ 88,951
February	41,096	$3.4778	$ 142,925	4,398	$0.8128	$ 3,575	40,407	$2.0458	$ 82,665	$ 86,240
March	39,198	$3.4778	$ 136,322	4,470	$0.8128	$ 3,633	38,394	$2.0458	$ 78,547	$ 82,180
April	32,935	$3.4778	$ 114,543	3,465	$0.8128	$ 2,816	32,460	$2.0458	$ 66,407	$ 69,224
May	42,924	$3.4778	$ 149,280	3,656	$0.8128	$ 2,972	42,329	$2.0458	$ 86,596	$ 89,568
June	53,198	$3.4778	$ 185,012	4,611	$0.8128	$ 3,748	52,593	$2.0458	$ 107,594	$ 111,342
July	49,062	$3.4778	$ 170,628	4,132	$0.8128	$ 3,358	48,375	$2.0458	$ 98,965	$ 102,324
August	54,155	$3.4778	$ 188,340	4,665	$0.8128	$ 3,792	53,414	$2.0458	$ 109,274	$ 113,065
September	35,977	$3.4778	$ 125,121	3,327	$0.8128	$ 2,704	35,535	$2.0458	$ 72,698	$ 75,402
October	33,932	$3.4778	$ 118,009	3,521	$0.8128	$ 2,862	33,416	$2.0458	$ 68,363	$ 71,225
November	36,692	$3.4778	$ 127,609	4,105	$0.8128	$ 3,337	36,525	$2.0458	$ 74,723	$ 78,060
December	40,735	$3.4778	$ 141,669	4,433	$0.8128	$ 3,603	40,040	$2.0458	$ 81,914	$ 85,516
Total	501,378	$ 3.48	$ 1,743,693	49,060	$ 0.81	$ 39,876	495,269	$ 2.05	$ 1,013,221	$ 1,053,097

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		$0.0000			$0.0000			$0.0000		$ -
February		$0.0000			$0.0000			$0.0000		$ -
March		$0.0000			$0.0000			$0.0000		$ -
April		$0.0000			$0.0000			$0.0000		$ -
May		$0.0000			$0.0000			$0.0000		$ -
June		$0.0000			$0.0000			$0.0000		$ -
July		$0.0000			$0.0000			$0.0000		$ -
August		$0.0000			$0.0000			$0.0000		$ -
September		$0.0000			$0.0000			$0.0000		$ -
October		$0.0000			$0.0000			$0.0000		$ -
November		$0.0000			$0.0000			$0.0000		$ -
December		$0.0000			$0.0000			$0.0000		$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		$0.0000			$0.0000			$0.0000		$ -
February		$0.0000			$0.0000			$0.0000		$ -
March		$0.0000			$0.0000			$0.0000		$ -
April		$0.0000			$0.0000			$0.0000		$ -
May		$0.0000			$0.0000			$0.0000		$ -
June		$0.0000			$0.0000			$0.0000		$ -
July		$0.0000			$0.0000			$0.0000		$ -
August		$0.0000			$0.0000			$0.0000		$ -
September		$0.0000			$0.0000			$0.0000		$ -
October		$0.0000			$0.0000			$0.0000		$ -
November		$0.0000			$0.0000			$0.0000		$ -
December		$0.0000			$0.0000			$0.0000		$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,080,321	$4.6242	$ 4,995,654	1,023,470	$0.7702	$ 788,255	833,152	$2.5057	$ 2,087,644	$ 2,875,898
February	1,065,045	$4.6240	$ 4,924,767	1,026,794	$0.7702	$ 790,820	839,665	$2.5067	$ 2,104,788	$ 2,895,608
March	1,027,251	$4.6245	$ 4,750,529	946,956	$0.7702	$ 729,348	794,278	$2.5066	$ 1,990,933	$ 2,720,281
April	879,606	$4.6254	$ 4,068,497	1,143,807	$0.8324	$ 952,122	1,015,934	$2.4444	$ 2,483,353	$ 3,435,475
May	1,039,132	$4.6208	$ 4,801,571	1,025,216	$0.7702	$ 789,573	798,335	$2.5043	$ 1,999,291	$ 2,788,864
June	1,323,125	$4.6221	$ 6,115,571	1,239,536	$0.7702	$ 954,640	961,624	$2.5035	$ 2,407,442	$ 3,362,082
July	1,260,797	$4.8447	$ 6,108,130	1,156,621	$0.8100	$ 936,875	911,642	$2.6179	$ 2,386,623	$ 3,323,497
August	1,378,540	$4.8441	$ 6,677,826	1,267,236	$0.8100	$ 1,026,474	974,167	$2.6169	$ 2,549,269	$ 3,575,743
September	928,052	$4.8449	$ 4,496,289	941,903	$0.8100	$ 762,951	746,264	$2.6212	$ 1,956,130	$ 2,719,081
October	871,844	$4.8446	$ 4,223,778	821,936	$0.8100	$ 665,778	664,313	$2.6196	$ 1,740,240	$ 2,406,018
November	1,000,749	$4.8479	$ 4,851,488	905,404	$0.8100	$ 733,389	739,720	$2.6202	$ 1,938,190	$ 2,671,579
December	1,121,796	$4.8484	$ 5,438,868	1,051,447	$0.8100	$ 851,684	833,301	$2.6210	$ 2,184,055	$ 3,035,739
Total	12,976,259	$ 4.74	$ 61,452,969	12,550,326	$ 0.80	$ 9,981,908	10,112,394	$ 2.55	$ 25,827,958	$ 35,809,866

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2023 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when current 2022 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2021 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,038,848	$ 5.1300	$ 5,329,290	1,019,193	$ 0.8800	$ 896,890	791,371	$ 2.8100	$ 2,223,753	$ 3,120,642
February	1,023,949	$ 5.1300	$ 5,252,858	1,022,396	$ 0.8800	$ 899,708	799,258	$ 2.8100	$ 2,245,915	$ 3,145,623
March	988,053	$ 5.1300	$ 5,068,712	942,486	$ 0.8800	$ 829,388	755,884	$ 2.8100	$ 2,124,034	$ 2,953,422
April	846,671	$ 5.4600	$ 4,622,824	1,140,342	$ 0.8800	$ 1,003,501	983,474	$ 2.8100	$ 2,763,561	$ 3,767,062
May	996,208	$ 5.4600	$ 5,439,296	1,021,560	$ 0.8800	$ 898,973	756,006	$ 2.8100	$ 2,124,377	$ 3,023,350
June	1,269,927	$ 5.4600	$ 6,933,801	1,234,925	$ 0.8800	$ 1,086,734	909,031	$ 2.8100	$ 2,554,377	$ 3,641,111
July	1,211,735	$ 5.4600	$ 6,616,073	1,152,489	$ 0.8800	$ 1,014,190	863,267	$ 2.8100	$ 2,425,780	$ 3,439,971
August	1,324,385	$ 5.4600	$ 7,231,142	1,262,571	$ 0.8800	$ 1,111,062	920,753	$ 2.8100	$ 2,587,316	$ 3,698,378
September	892,075	$ 5.4600	$ 4,870,730	938,576	$ 0.8800	$ 825,947	710,729	$ 2.8100	$ 1,997,148	$ 2,823,095
October	837,912	$ 5.4600	$ 4,575,000	818,415	$ 0.8800	$ 720,205	630,897	$ 2.8100	$ 1,772,821	$ 2,493,026
November	964,057	$ 5.4600	$ 5,263,751	901,299	$ 0.8800	$ 793,143	703,195	$ 2.8100	$ 1,975,978	$ 2,769,121
December	1,081,061	$ 5.4600	$ 5,902,593	1,047,014	$ 0.8800	$ 921,372	793,261	$ 2.8100	$ 2,229,063	$ 3,150,436
Total	12,474,881	$ 5.38	$ 67,106,070	12,501,266	$ 0.88	$ 11,001,114	9,617,126	$ 2.81	$ 27,024,123	$ 38,025,237

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,473	$ 4.3473	$ 180,295	4,277	$ 0.6788	$ 2,903	41,781	$ 2.3267	$ 97,211	$ 100,114
February	41,096	$ 4.3473	$ 178,659	4,398	$ 0.6788	$ 2,985	40,407	$ 2.3267	$ 94,016	$ 97,001
March	39,198	$ 4.3473	$ 170,404	4,470	$ 0.6788	$ 3,034	38,394	$ 2.3267	$ 89,332	$ 92,366
April	32,935	$ 4.3473	$ 143,180	3,465	$ 0.6788	$ 2,352	32,460	$ 2.3267	$ 75,525	$ 77,877
May	42,924	$ 4.3473	$ 186,602	3,656	$ 0.6788	$ 2,482	42,329	$ 2.3267	$ 98,486	$ 100,968
June	53,198	$ 4.3473	$ 231,268	4,611	$ 0.6788	$ 3,130	52,593	$ 2.3267	$ 122,367	$ 125,497
July	49,062	$ 4.3473	$ 213,288	4,132	$ 0.6788	$ 2,805	48,375	$ 2.3267	$ 112,554	$ 115,359
August	54,155	$ 4.3473	$ 235,427	4,665	$ 0.6788	$ 3,166	53,414	$ 2.3267	$ 124,277	$ 127,444
September	35,977	$ 4.3473	$ 156,404	3,327	$ 0.6788	$ 2,259	35,535	$ 2.3267	$ 82,680	$ 84,938
October	33,932	$ 4.3473	$ 147,513	3,521	$ 0.6788	$ 2,390	33,416	$ 2.3267	$ 77,749	$ 80,140
November	36,692	$ 4.3473	$ 159,513	4,105	$ 0.6788	$ 2,787	36,525	$ 2.3267	$ 84,983	$ 87,770
December	40,735	$ 4.3473	$ 177,088	4,433	$ 0.6788	$ 3,009	40,040	$ 2.3267	$ 93,161	$ 96,170
Total	501,378	$ 4.35	$ 2,179,641	49,060	$ 0.68	$ 33,302	495,269	$ 2.33	$ 1,152,342	$ 1,185,644

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,080,321	$5.10	$ 5,509,585	1,023,470	$0.88	$ 899,793	833,152	$2.79	$ 2,320,964	$ 3,220,757
February	1,065,045	$5.10	$ 5,431,517	1,026,794	$0.88	$ 902,694	839,665	$2.79	$ 2,339,931	$ 3,242,625
March	1,027,251	$5.10	$ 5,239,116	946,956	$0.88	$ 832,422	794,278	$2.79	$ 2,213,366	$ 3,045,788
April	879,606	$5.42	$ 4,766,004	1,143,807	$0.88	$ 1,005,853	1,015,934	$2.79	$ 2,839,087	$ 3,844,939
May	1,039,132	$5.41	$ 5,625,897	1,025,216	$0.88	$ 901,455	798,335	$2.78	$ 2,222,863	$ 3,124,318
June	1,323,125	$5.42	$ 7,165,069	1,239,536	$0.88	$ 1,089,864	961,624	$2.78	$ 2,676,744	$ 3,766,608
July	1,260,797	$5.42	$ 6,829,361	1,156,621	$0.88	$ 1,016,995	911,642	$2.78	$ 2,538,334	$ 3,555,329
August	1,378,540	$5.42	$ 7,466,570	1,267,236	$0.88	$ 1,114,229	974,167	$2.78	$ 2,711,593	$ 3,825,822
September	928,052	$5.42	$ 5,027,133	941,903	$0.88	$ 828,205	746,264	$2.79	$ 2,079,828	$ 2,908,034
October	871,844	$5.42	$ 4,722,513	821,936	$0.88	$ 722,596	664,313	$2.79	$ 1,850,570	$ 2,573,165
November	1,000,749	$5.42	$ 5,423,264	905,404	$0.88	$ 795,930	739,720	$2.79	$ 2,060,961	$ 2,856,891
December	1,121,796	$5.42	$ 6,079,681	1,051,447	$0.88	$ 924,381	833,301	$2.79	$ 2,322,224	$ 3,246,605
Total	12,976,259	$ 5.34	$ 69,285,711	12,550,326	$ 0.88	$ 11,034,416	10,112,394	$ 2.79	$ 28,176,465	$ 39,210,881

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2023 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate the expected billing when forecasted 2023 Uniform Transmission Rates and Hydro One Sub-transmission Rates are applied against historical 2021 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,038,848	$ 5.4600	$ 5,672,110	1,019,193	$ 0.8800	$ 896,890	791,371	$ 2.8100	$ 2,223,753	$ 3,120,642
February	1,023,949	$ 5.4600	$ 5,590,762	1,022,396	$ 0.8800	$ 899,708	799,258	$ 2.8100	$ 2,245,915	$ 3,145,623
March	988,053	$ 5.4600	$ 5,394,769	942,486	$ 0.8800	$ 829,388	755,884	$ 2.8100	$ 2,124,034	$ 2,953,422
April	846,671	$ 5.4600	$ 4,622,824	1,140,342	$ 0.8800	$ 1,003,501	983,474	$ 2.8100	$ 2,763,561	$ 3,767,062
May	996,208	$ 5.4600	$ 5,439,296	1,021,560	$ 0.8800	$ 898,973	756,006	$ 2.8100	$ 2,124,377	$ 3,023,350
June	1,269,927	$ 5.4600	$ 6,933,801	1,234,925	$ 0.8800	$ 1,086,734	909,031	$ 2.8100	$ 2,554,377	$ 3,641,111
July	1,211,735	$ 5.4600	$ 6,616,073	1,152,489	$ 0.8800	$ 1,014,190	863,267	$ 2.8100	$ 2,425,780	$ 3,439,971
August	1,324,385	$ 5.4600	$ 7,231,142	1,262,571	$ 0.8800	$ 1,111,062	920,753	$ 2.8100	$ 2,587,316	$ 3,698,378
September	892,075	$ 5.4600	$ 4,870,730	938,576	$ 0.8800	$ 825,947	710,729	$ 2.8100	$ 1,997,148	$ 2,823,095
October	837,912	$ 5.4600	$ 4,575,000	818,415	$ 0.8800	$ 720,205	630,897	$ 2.8100	$ 1,772,821	$ 2,493,026
November	964,057	$ 5.4600	$ 5,263,751	901,299	$ 0.8800	$ 793,143	703,195	$ 2.8100	$ 1,975,978	$ 2,769,121
December	1,081,061	$ 5.4600	$ 5,902,593	1,047,014	$ 0.8800	$ 921,372	793,261	$ 2.8100	$ 2,229,063	$ 3,150,436
Total	12,474,881	$ 5.46	$ 68,112,850	12,501,266	$ 0.88	$ 11,001,114	9,617,126	$ 2.81	$ 27,024,123	$ 38,025,237

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	41,473	$ 4.3473	$ 180,295	4,277	$ 0.6788	$ 2,903	41,781	$ 2.3267	$ 97,211	$ 100,114
February	41,096	$ 4.3473	$ 178,659	4,398	$ 0.6788	$ 2,985	40,407	$ 2.3267	$ 94,016	$ 97,001
March	39,198	$ 4.3473	$ 170,404	4,470	$ 0.6788	$ 3,034	38,394	$ 2.3267	$ 89,332	$ 92,366
April	32,935	$ 4.3473	$ 143,180	3,465	$ 0.6788	$ 2,352	32,460	$ 2.3267	$ 75,525	$ 77,877
May	42,924	$ 4.3473	$ 186,602	3,656	$ 0.6788	$ 2,482	42,329	$ 2.3267	$ 98,486	$ 100,968
June	53,198	$ 4.3473	$ 231,268	4,611	$ 0.6788	$ 3,130	52,593	$ 2.3267	$ 122,367	$ 125,497
July	49,062	$ 4.3473	$ 213,288	4,132	$ 0.6788	$ 2,805	48,375	$ 2.3267	$ 112,554	$ 115,359
August	54,155	$ 4.3473	$ 235,427	4,665	$ 0.6788	$ 3,166	53,414	$ 2.3267	$ 124,277	$ 127,444
September	35,977	$ 4.3473	$ 156,404	3,327	$ 0.6788	$ 2,259	35,535	$ 2.3267	$ 82,680	$ 84,938
October	33,932	$ 4.3473	$ 147,513	3,521	$ 0.6788	$ 2,390	33,416	$ 2.3267	$ 77,749	$ 80,140
November	36,692	$ 4.3473	$ 159,513	4,105	$ 0.6788	$ 2,787	36,525	$ 2.3267	$ 84,983	$ 87,770
December	40,735	$ 4.3473	$ 177,088	4,433	$ 0.6788	$ 3,009	40,040	$ 2.3267	$ 93,161	$ 96,170
Total	501,378	$ 4.35	$ 2,179,641	49,060	$ 0.68	$ 33,302	495,269	$ 2.33	$ 1,152,342	$ 1,185,644

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,080,321	$ 5.42	5,852,405	1,023,470	$ 0.88	899,793	833,152	$ 2.79	2,320,964	$ 3,220,757
February	1,065,045	$ 5.42	5,769,420	1,026,794	$ 0.88	902,694	839,665	$ 2.79	2,339,931	$ 3,242,625
March	1,027,251	$ 5.42	5,565,174	946,956	$ 0.88	832,422	794,278	$ 2.79	2,213,366	$ 3,045,788
April	879,606	$ 5.42	4,766,004	1,143,807	$ 0.88	1,005,853	1,015,934	$ 2.79	2,839,087	$ 3,844,939
May	1,039,132	$ 5.41	5,625,897	1,025,216	$ 0.88	901,455	798,335	$ 2.78	2,222,863	$ 3,124,318
June	1,323,125	$ 5.42	7,165,069	1,239,536	$ 0.88	1,089,864	961,624	$ 2.78	2,676,744	$ 3,766,608
July	1,260,797	$ 5.42	6,829,361	1,156,621	$ 0.88	1,016,995	911,642	$ 2.78	2,538,334	$ 3,555,329
August	1,378,540	$ 5.42	7,466,570	1,267,236	$ 0.88	1,114,229	974,167	$ 2.78	2,711,593	$ 3,825,822
September	928,052	$ 5.42	5,027,133	941,903	$ 0.88	828,205	746,264	$ 2.79	2,079,828	$ 2,908,034
October	871,844	$ 5.42	4,722,513	821,936	$ 0.88	722,596	664,313	$ 2.79	1,850,570	$ 2,573,165
November	1,000,749	$ 5.42	5,423,264	905,404	$ 0.88	795,930	739,720	$ 2.79	2,060,961	$ 2,856,891
December	1,121,796	$ 5.42	6,079,681	1,051,447	$ 0.88	924,381	833,301	$ 2.79	2,322,224	$ 3,246,605
Total	12,976,259	$ 5.42	$ 70,292,491	12,550,326	$ 0.88	$ 11,034,416	10,112,394	$ 2.79	$ 28,176,465	$ 39,210,881

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2023 RTSR Workform for Electricity Distributors

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

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0094	2,537,322,782	0	23,850,834	37.6%	26,031,914	0.0103
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	703,725,126	0	6,192,781	9.8%	6,759,090	0.0096
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.5955	0	6,559,760	23,585,617	37.2%	25,742,444	3.9243
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.7331	0	1,419,539	5,299,282	8.3%	5,783,884	4.0745
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	4.1384	0	1,027,714	4,253,092	6.7%	4,642,023	4.5168
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	14,559,317	0	128,122	0.2%	139,838	0.0096
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.6541	0	122	324	0.0%	353	2.8968
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.6676	0	63,940	170,566	0.3%	186,164	2.9115

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

Rate Class	Rate Description	Unit	Current RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0054	2,537,322,782	0	13,701,543	36.8%	14,438,970	0.0057
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	703,725,126	0	3,659,371	9.8%	3,856,321	0.0055
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1118	0	6,559,760	13,852,901	37.2%	14,598,474	2.2255
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2571	0	1,419,539	3,204,042	8.6%	3,376,486	2.3786
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5417	0	1,027,714	2,612,141	7.0%	2,752,728	2.6785
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052	14,559,317	0	75,708	0.2%	79,783	0.0055
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5689	0	122	191	0.0%	202	1.6534
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6016	0	63,940	102,406	0.3%	107,918	1.6878

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0103	2,537,322,782	0	26,031,914	37.6%	26,410,180	**0.0104**
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0096	703,725,126	0	6,759,090	9.8%	6,857,306	**0.0097**
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	3.9243	0	6,559,760	25,742,444	37.2%	26,116,503	**3.9813**
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	4.0745	0	1,419,539	5,783,884	8.3%	5,867,929	**4.1337**
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	4.5168	0	1,027,714	4,642,023	6.7%	4,709,475	**4.5825**
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kWh	0.0096	14,559,317	0	139,838	0.2%	141,870	**0.0097**
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.8968	0	122	353	0.0%	359	**2.9389**
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Network Service Rate	$/kW	2.9115	0	63,940	186,164	0.3%	188,869	**2.9539**

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

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0057	2,537,322,782	0	14,438,970	36.8%	14,438,970	**0.0057**
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055	703,725,126	0	3,856,321	9.8%	3,856,321	**0.0055**
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2255	0	6,559,760	14,598,474	37.2%	14,598,474	**2.2255**
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3786	0	1,419,539	3,376,486	8.6%	3,376,486	**2.3786**
LARGE USE SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.6785	0	1,027,714	2,752,728	7.0%	2,752,728	**2.6785**
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055	14,559,317	0	79,783	0.2%	79,783	**0.0055**
SENTINEL LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6534	0	122	202	0.0%	202	**1.6534**
STREET LIGHTING SERVICE CLASSIFICATION	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6878	0	63,940	107,918	0.3%	107,918	**1.6878**

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2022 RTSR Workform for Electricity Distributors

The purpose of this sheet is to calculate Low Voltage service rates based on a forecasted host distribution expense.

Low Voltage Charges

Host I

	2017	2018	2019	2020	2021	2022 Forecast	2023 Forecast	Forecast Methodology
Host Volume								
Host Charges								

Host II

	2017	2018	2019	2020	2021	2022 Forecast	2023 Forecast	Forecast Methodology
Host Volume								
Host Charges								

Instructions: The methodology of the test year forecast for host charges is at the distributor's discretion. Please provide a brief descriptor of the methodology used here, and a complete description with rationale in the filed evidence.
Regardless of the methodology chosen, please ensure that the Host Charges for the test year is completed for each host distributor.

Low Voltage Rates

Proposed Loss Factor

Instructions: Please enter the rate class volumes consistent with the proposed load forecast, and proposed loss factor.
If Low Voltage charges are applied based on volumes uplifted for losses, please select Loss Adjusted Volume in cell J34

Rate Class	Unit	2023 Forecasted Volume	RTSR Connection Rate	Loss Adjusted Volume	RTSR Connection Revenue	Allocation	Allocated Low Voltage Charges	Loss Adjusted Volume	Low Voltage Rates
RESIDENTIAL SERVICE CLASSIFICATION	$/kWh		0.005690632	0	0	0.0%	0	0	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	$/kWh		0.005479868	0	0	0.0%	0	0	0.0000
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	$/kW		2.225458572	0	0	0.0%	0	0	0.0000
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	$/kW		2.378578721	0	0	0.0%	0	0	0.0000
LARGE USE SERVICE CLASSIFICATION	$/kW		2.67849609	0	0	0.0%	0	0	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	$/kWh		0.005479868	0	0	0.0%	0	0	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	$/kW		1.653360656	0	0	0.0%	0	0	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	$/kW		1.687799187	0	0	0.0%	0	0	0.0000
TOTAL					0	0.0%	0		

RETAIL SERVICE CHARGES

Retail Service Charges ("RSCs") are levied to recover the cost of the services provided by a distributor to retailers or customers for supply of competitive electricity through Retailer contracts, in accordance with the OEB's Retail Settlement Code.

On February 14, 2019, the OEB issued a Decision and Order in the matter of energy retailer service charges effective May 1, 2019.[1] In accordance with this decision, Hydro Ottawa stopped using its approved distributor-specific RSCs and implemented the OEB generic RSCs effective May 1, 2019.[2] As accepted as part of the 2021-2025 Settlement Agreement,[3] Hydro Ottawa will continue to use the OEB generic RSC for 2021-2025. On November 25, 2021, the OEB released its Decision and Order for the generic 2022 RSCs effective January 1, 2022.[4] Those rates were implemented by Hydro Ottawa as of January 1, 2022.

Table 1 below presents approved, proposed and illustrative RSCs for 2021-2025. The 2022 charges are consistent with those prescribed in the OEB's Decision and Order EB-2021-0301. In 2023, Hydro Ottawa will again implement the OEB's generic RSCs. As a placeholder, pending the OEB's RSC rate order for 2023, the 2022 generic RSCs have been inflated by the OEB's 2022 inflationary rate of 3.3%.[5] Rates presented for 2024-2025 align with what was presented as illustrative rates at the draft rate order stage of Hydro Ottawa's 2021-2025 Custom IR Application and incorporated into the Final Decision. They are included for information purposes only. Hydro Ottawa continues to opt out of applying a charge for the Notice of Switch Letter.

[1] Ontario Energy Board, *Decision and Order in the matter of energy retailer service charges effective May 1, 2019*, EB-2015-0304 (February 14, 2019).
[2] Information on the utility-specific RSCs previously applied by Hydro Ottawa is available in its *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004 (April 29, 2015, Updated June 29, 2015).
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[4] Ontario Energy Board, *Decision and Order in the matter of the inflationary adjustment effective January 1, 2022 for energy retailer service charges for electricity distributors*, EB-2021-0301 (November 25, 2021).
[5] Ontario Energy Board, *Decision and Order in the matter of the proceeding commenced by the Ontario Energy Board on its own motion to consider the values of the inflation factors to be used in rate adjustment applications for rates effective 2022*, EB-2021-0212 (November 18, 2021).

Table 1 – Retail Service Charges

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Standard Charge	$104.24	$107.68	$111.23	$111.27	$113.72
Monthly Fixed Charge	$41.70	$43.08	$44.50	$44.53	$45.50
Monthly Variable Charge	$1.04	$1.07	$1.11	$1.10	$1.12
Distributor consolidated billing charge	$0.62	$0.64	$0.66	$0.65	$0.66
Retailer consolidated billing credit	$(0.62)	$(0.64)	$(0.66)	$(0.65)	$(0.66)
Service Transaction Requests, per request	$0.52	$0.54	$0.56	$0.55	$0.56
Service Transactions Requests, per process	$1.04	$1.07	$1.11	$1.10	$1.12
Electronic Business Transaction, up to two per year	$0.00	$0.00	$0.00	$0.00	$0.00
Electronic Business Transaction, more than two, per request	$4.17	$4.31	$4.45	$4.45	$4.55

WHOLESALE MARKET SERVICE RATE

This Application reflects the current Wholesale Market Service ("WMS") rate of $0.0030/kWh, Capacity Based Recovery ("CBR") rate of $0.0004/kWh, and Rural or Remote Electricity Rate Protection ("RRRP") rate of $0.0005/kWh. These are the most recent rates approved by the OEB.[1]

The WMS and RRRP rates apply to both Class A and Class B customers. With regards to the CBR rate, Class B customers are charged the rate of $0.0004/kWh, as noted above, while Class A customers' costs are in proportion to the customer's contribution to peak demand.

Hydro Ottawa will update WMS rates in accordance with applicable OEB Decisions and Orders.

[1] Ontario Energy Board, *Supplementary Decision and Order in the matter of Regulatory Charges Effective January 1, 2022,* EB-2021-0300 (July 12, 2022), page 1.

SMART METERING CHARGE

On March 1, 2018, the OEB issued a Decision and Order setting the Smart Metering Charge ("SMC") at $0.57 per month for Residential and General Service <50 kW customers, effective April 1, 2018 until December 31, 2022.[1]

On March 31, 2022, the Independent System Operator ("IESO"), in its capacity as the Smart Metering Entity ("SME") filed an application with the OEB seeking approval to reduce the SMC from $0.57 per month to $0.43; commencing January 1, 2023 for a five year period. The SME also requested approval of an interim SMC of $0.43 per month for April 1, 2022 to December 31, 2022. On April 14, 2022, the OEB issued the Interim Smart Metering Charge Order, approving the interim rate effective for Distributors on April 1, 2022 and effective for Residential and General Service <50 kW customers May 1, 2022.[2] As a result of this decision, Hydro Ottawa implemented the approved interim rate for all applicable customers as of May 1, 2022. Hydro Ottawa will update SMC rates in accordance with applicable OEB Decisions and Orders.

The OEB issued accounting guidance on March 23, 2018 regarding the treatment of the changes to the SMC and its inclusion into the Smart Metering Entity Charge Variance Account ("SMECVA").[3] Hydro Ottawa hereby confirms that the impact of the changes to the SMC into the SMECVA has been included in the next Group 1 disposition. Please see Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts and Exhibit 9-1-2: Group 1 Accounts for the balance of the SMECVA.

The currently approved interim SMC is included in Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges.

[1] Ontario Energy Board, *Decision and Order - Independent Electricity System Operator/Smart Metering Entity*, EB-2017-0290 (March 1, 2018).
[2] Ontario Energy Board, *Interim Smart Metering Charge Order,* EB-2022-0137 (April 14, 2022).
[3] Ontario Energy Board, *Updated Guidance on Smart Metering Entity Charge* (March 23, 2018).

SPECIFIC SERVICE CHARGES

1. INTRODUCTION

Specific Service Charges ("SSCs") apply to services that are over and above Hydro Ottawa's standard level of service offerings and may result from a customer's action or inaction. The revenue from these charges offset the total revenue requirement.[1] For more details regarding revenue requirement and revenue offsets, please see Exhibit 6-1-1: Calculation of Revenue Deficiency or Sufficiency.

In preparation for its 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application, Hydro Ottawa conducted a review of its SSCs and proposed a method of inflation over the Custom IR term. As part of the 2021-2025 Approved Settlement Agreement,[2] the Parties[3] agreed to a modified approach to the annual inflation of SSCs, and the removal of the reconnect at meter charges under the Customer Administration category.

The majority of the SSC will be updated annually per the agreed Custom Price Escalation Factor ("CPEF") established in the 2021-2025 Approved Settlement Agreement for OM&A purposes, however will exclude the growth component of the factor.[4]

Table 1 below provides a description of the escalation factor used for the majority of SSCs. As a placeholder pending publication of the OEB's inflation factors, the 2023 rates have been inflated by the OEB's 2022 inflation rate of 3.3%. Values presented for 2024-2025 align with what was presented as illustrative totals at the draft rate order stage of Hydro Ottawa's 2021-2025 Custom IR Application and incorporated into the Final Decision.

[1] This exhibit excludes Retail Service Charges which are discussed in detail in Exhibit 8-4-1: Retail Service Charges.
[2] Hydro Ottawa Limited, 2021-2025 *Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[3] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[4] Hydro Ottawa Limited, 2021-2025 *Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020) p. 28.

Table 1 – Other Revenue Custom Price Escalation Factor

Component	As per Settlement Proposal
Inflation factor ("I")	• Uses the OEB inflation rate for incentive rate-setting under Price Cap IR and Annual Index plans • Uses standard OEB labour/non-labour weighting factors • Updated Annually
Productivity factor ("X")	• 0.45% (0% Total Productivity Factor plus 0.45% stretch factor) • Fixed for duration of Custom IR term
Total CPEF Value: (I - X)	• 3.3% - 0.45% = 2.85%[5]

2. SUMMARY OF PROPOSED SPECIFIC SERVICE CHARGES

Table 2 below summarizes the 2021-2022 approved, 2023 proposed and 2024-2025 illustrative SSCs. The proposed 2023 SSCs are included in Hydro Ottawa's Tariff of Rates and Charges as presented in Exhibit 8-10-1: Current and Proposed Tariff of Rates and Charges.

[5] For illustrative purposes, this equation uses the OEB's inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2022, which is 3.3%. The inflation factor will be updated when the OEB's inflationary adjustment for 2023 is published.

Table 2 – Specific Service Charges

	2021 Approved	2022 Approved	2023 Proposed	2024 Illustrative	2025 Illustrative
Customer Administration					
Arrears Certificate	$16.00	$16.00	$17.00	$17.00	$17.00
Easement Certificate for Unregistered Easements	$25.00	$26.00	$27.00	$27.00	$27.00
Duplicate Invoices for Previous Billing	$5.00	$6.00	$6.00	$6.00	$6.00
Special Billing Service, per hour	$122.00	$126.00	$130.00	$129.00	$131.00
Credit Reference/Credit Check (+ credit agency costs)	$16.00	$16.00	$17.00	$17.00	$17.00
Unprocessed Payment Charge (+ bank charges)	$25.00	$26.00	$27.00	$27.00	$27.00
Account Set Up/Change of Occupancy Charge	$25.00	$26.00	$27.00	$27.00	$27.00
Interval Meter - Field Reading	$314.00	$323.00	$333.00	$331.00	$337.00
High Bill Investigation - If Billing is Correct	$237.00	$243.00	$250.00	$249.00	$254.00
Non-Payment of Account					
Reconnect at Meter - Regular Hours	$67.00	$69.00	$70.00	$70.00	$71.00
Reconnect at Meter - After Regular Hours	$100.00	$103.00	$106.00	$106.00	$108.00
Reconnect at Pole - Regular Hours	$250.00	$258.00	$265.00	$264.00	$268.00
Reconnect at Pole - After Regular Hours	$423.00	$435.00	$447.00	$445.00	$453.00
Other					
Temporary Service - Install and Remove ("TS-I&R") - Overhead - no transformer	$881.00	$906.00	$932.00	$928.00	$944.00
TS-I&R - Underground - no transformer	$1,278.00	$1,314.00	$1,352.00	$1,346.00	$1,370.00
TS-I&R - Overhead - with transformer	$3,141.00	$3,231.00	$3,323.00	$3,309.00	$3,367.00
Specific Charge to Access Power Poles - Wireline	$44.50	$34.76	$35.91	$48.55	$49.62
Drycore Transformer Charge	8-7-1 (B)	8-7-1 (B)	8-7-1 (B)	8-7-1 (B)	8-7-1 (B)
ERF Administration Charge Without Account Set Up	$142.00	$146.00	$152.00	$150.00	$153.00

2.1 SSCs ESCALATED BY THE CUSTOM ESCALATION FACTOR

The following rates will be adjusted when the OEB publishes its inflation factor for incentive rate-setting under Price Cap IR and Annual Index plans for the year 2023:

- Arrears Certificate
- Easement Certificate for Unregistered Easements
- Duplicate Invoices for Previous Billing
- Special Billing Service, per hour
- Credit Reference/Credit Check (+ credit agency costs)
- Unprocessed Payment Charge (+ bank charges)
- Account Set Up/Change of Occupancy Charge
- Interval Meter - Field Reading
- High Bill Investigation - If Billing is Correct
- Non-Payment of Account - Reconnect at Meter
- TS-I&R - Overhead - no transformer
- TS-I&R - Underground - no transformer
- TS-I&R - Overhead - with transformer
- ERF Administration Charge Without Account Set Up

2.2 SPECIFIC ACCESS TO POWER POLES - WIRELINE ATTACHMENTS

As part of the 2021-2025 Approved Settlement Agreement the Parties agreed that Hydro Ottawa would use the OEB generic wireline pole attachment charge. Hydro Ottawa will update the 2023 rate after the OEB releases an Order on the province-wide wireline pole attachment charge.

2.3 DRY CORE TRANSFORMER CHARGE

The dry core transformer charge is applied to recover unmetered energy lost in the operation of a dry core transformer. A specific charge is calculated for each transformer based on the Canadian Standards Association standard C802-94 ("CSA-C802-94").[6] For transformer sizes not included in CSA-C802-94, there are no load losses or associated costs that are interpolated based on the transformer size. As per the 2021-2025 Approved Settlement Agreement, Hydro Ottawa will calculate the dry core transformer

[6] Standards Council of Canada, "CAN/CSA-C802-94 - Maximum Losses for Distribution, Power and Dry-Type Transformers" http://www.scc.ca/en/standardsdb/standards/5579.

loss charge for any new size of transformer upon connection, based on the approved dry core rate design. The Schedule of Rates and Tariffs will be updated annually for any new size of transformers.

Dry core rates have been set based on the proposed 2023 distribution rates of the >50kW commercial classes, as well as the forecasted Regulated Price Plan ("RPP"), transmission, low voltage, and regulatory rates. These rates are outlined in Attachment 8-7-1(A): Dry Core Calculations. The Drycore rates will be updated based on final approved rates.

In addition, Regulatory rates will be updated as per any applicable OEB Decision and/or Order.

3. GENERATOR FIXED SERVICE CHARGES & STANDARD SUPPLY SERVICE CHARGES

3.1 GENERATOR FIXED SERVICE CHARGES

As part of the 2021-2025 Approved Settlement Agreement, the Parties agreed to the continuation of the utility-specific charges for the MicroFIT, Net Metering, FIT, and HCI/RESOP/HESOP service charges. These rates will be annually inflated by the custom price escalator factor described above in Section 1.

Table 3 summarizes the 2021-2022 Approved, the 2023 Proposed and 2024-2025 illustrative Generator Service Charges.

Table 3 – Generator Service Charges

	2021 Approved	2022 Proposed	2023 Illustrative	2024 Illustrative	2025 Illustrative
MicroFIT and Net-Metering ERF	$14.00	$15.00	$15.00	$15.00	$16.00
FIT ERF	$76.00	$78.00	$80.00	$82.00	$84.00
HCI, RESOP, Other ERF	$314.00	$322.00	$330.00	$338.00	$347.00

3.2 STANDARD SUPPLY SERVICE CHARGE

The Standard Supply Service Administration Charge ("SSS Charge") is an administrative charge that allows Hydro Ottawa to recover costs of providing standard supply service to all customers who are not enrolled with a Retailer.

The Parties agreed that Hydro Ottawa will continue the use of the $0.25 per customer per month charge set by the OEB, while acknowledging "that the charge has not been adjusted to reflect actual costs or inflation since it was first introduced in 2002. The Parties believe that timely review of the rate design methodology associated with the SSS Charge is warranted as part of the OEB's ongoing review of miscellaneous rates and charges."[7]

4. SERVICE CHARGE REVENUES

A schedule of the associated revenues from all SSCs for 2021-2025 is provided in Exhibit 3-2-2: Specific Service Charges.

[7] Hydro Ottawa *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 29.

Dry Core Transformer Losses Proposed for 2023

Transformers	No Load Loss (W)	Load Loss (W)	Monthly No Load Loss (kW)	Monthly No Load Loss (kWH)	Monthly Load Loss (kW)	Monthly Load Loss (kWH)	Monthly Total Loss (kW)	Monthly Total Loss (kWH)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh**	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates									$6.6820	$0.1104		$5.6302	
25 KVA 1 PH, 1.2kV BIL	150	900	0.113	82	0.048	9	0.161	91	$1.07	$10.03	$11.11	$0.90	$12.01
37.5 KVA 1 PH, 1.2kV BIL	200	1200	0.150	110	0.064	12	0.214	121	$1.43	$13.38	$14.81	$1.21	$16.02
50 KVA 1 PH, 1.2kV BIL	250	1600	0.188	137	0.086	16	0.273	152	$1.83	$16.83	$18.66	$1.54	$20.19
75 KVA 1 PH, 1.2kV BIL	350	1900	0.263	192	0.102	18	0.364	210	$2.43	$23.20	$25.63	$2.05	$27.68
100 KVA 1 PH, 1.2kV BIL	400	2600	0.300	219	0.139	25	0.439	244	$2.93	$26.97	$29.91	$2.47	$32.38
112.5 kVA 1 PH, 1.2kV BIL	447	2936	0.335	245	0.157	29	0.492	273	$3.29	$30.17	$33.46	$2.77	$36.24
*150 KVA 1 PH, 1.2kV BIL	525	3500	0.394	287	0.187	34	0.581	321	$3.88	$35.49	$39.38	$3.27	$42.65
167 KVA 1 PH, 1.2kV BIL	650	4400	0.488	356	0.236	43	0.723	399	$4.83	$44.01	$48.85	$4.07	$52.92
175 KVA 1PH, 1.2kV BIL	665	4496	0.499	364	0.241	44	0.740	408	$4.94	$45.02	$49.97	$4.16	$54.13
*200 KVA 1 PH, 1.2kV BIL	696	4700	0.522	381	0.252	46	0.774	427	$5.17	$47.12	$52.29	$4.36	$56.64
*225 KVA 1 PH, 1.2kV BIL	748	5050	0.561	410	0.270	49	0.831	459	$5.56	$50.64	$56.19	$4.68	$60.87
250 KVA 1 PH, 1.2kV BIL	800	5400	0.600	438	0.289	53	0.889	491	$5.94	$54.16	$60.10	$5.01	$65.10
333 KVA 1PH 1.2kV BIL	1000	6600	0.750	548	0.353	64	1.103	612	$7.37	$67.53	$74.91	$6.21	$81.12
500 KVA 1PH 1.2KV BIL			0.000	0	0.000	0	0.000	-	$0.00	$0.00	$0.00	$0.00	$0.00
750 KVA 1PH 1.2KV BIL			0.000	0	0.000	0	0.000	-	$0.00	$0.00	$0.00	$0.00	$0.00
*10 kVA 3 PH, 1.2kV BIL	83	400	0.062	45	0.021	4	0.084	49	$0.56	$5.45	$6.01	$0.47	$6.48
*15 KVA 3 PH, 1.2kV BIL	125	650	0.094	68	0.035	6	0.129	75	$0.86	$8.25	$9.11	$0.72	$9.84
30 kVA 3PH, 1.2kV BIL	250	1300	0.188	137	0.070	13	0.257	150	$1.72	$16.51	$18.23	$1.45	$19.67
45 KVA 3 PH, 1.2kV BIL	300	1800	0.225	164	0.096	18	0.321	182	$2.15	$20.07	$22.21	$1.81	$24.02
75 KVA 3 PH, 1.2kV BIL	400	2400	0.300	219	0.129	23	0.429	242	$2.86	$26.76	$29.62	$2.41	$32.03
112.5 KVA 3 PH, 1.2kV BIL	600	3400	0.450	329	0.182	33	0.632	362	$4.22	$39.92	$44.14	$3.56	$47.70
150 KVA 3 PH, 1.2kV BIL	700	4500	0.525	383	0.241	44	0.766	427	$5.12	$47.14	$52.26	$4.31	$56.58
*175 KVA 3PH, 1.2kV BIL	766	4767	0.575	419	0.255	46	0.830	466	$5.54	$51.42	$56.97	$4.67	$61.64
*200 KVA 3PH, 1.2kV BIL	833	5033	0.625	456	0.270	49	0.894	505	$5.98	$55.76	$61.73	$5.03	$66.77
225 KVA 3 PH, 1.2kV BIL	900	5300	0.675	493	0.284	52	0.959	544	$6.41	$60.09	$66.50	$5.40	$71.90
300 KVA 3 PH, 1.2kV BIL	1100	6300	0.825	602	0.337	61	1.162	664	$7.77	$73.26	$81.02	$6.54	$87.57
*450 KVA 3PH, 1.2kV BIL	2075	7275	1.556	1136	0.390	71	1.946	1,207	$13.00	$133.24	$146.24	$10.96	$157.19
500 KVA 3 PH, 95kV BIL	2400	7600	1.800	1314	0.407	74	2.207	1,388	$14.75	$153.23	$167.98	$12.43	$180.40
750 KVA 3 PH, 95kV BIL	3000	12000	2.250	1643	0.643	117	2.893	1,759	$19.33	$194.22	$213.55	$16.29	$229.84
1000 KVA 3 PH, 95kV BIL	3400	13000	2.550	1862	0.696	126	3.246	1,988	$21.69	$219.47	$241.16	$18.28	$259.44
1500 KVA 3 PH, 95kV BIL	4500	18000	3.375	2464	0.964	175	4.339	2,639	$28.99	$291.33	$320.33	$24.43	$344.75
2000 KVA 3 PH, 95kV BIL	5400	21000	4.050	2957	1.125	204	5.175	3,161	$34.58	$348.96	$383.53	$29.13	$412.67
2500 KVA 3 PH, 95kV BIL	6500	25000	4.875	3559	1.339	243	6.214	3,802	$41.52	$419.74	$461.26	$34.98	$496.25
3000 KVA 3PH, 95kV BIL	7700	29000	5.775	4216	1.553	282	7.328	4,498	$48.97	$496.57	$545.54	$41.26	$586.79
3750 KVA 3PH, 95kV BIL	9500	35000	7.125	5201	1.874	341	8.999	5,542	$60.13	$611.81	$671.95	$50.67	$722.61
5000 KVA 3PH, 95kV BIL	11000	39000	8.250	6023	2.088	379	10.338	6,402	$69.08	$706.78	$775.86	$58.21	$834.07

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use
Average load factor = 0.46 average loss factor = 0.2489
Loss factor = 0.15*load factor + 0.85(load factor)2
Average perunit loading squared=0.0714; per unit loading=0.2672
*For transformer sizes not included in the CSA standard, no load losses, load losses and associated costs are interpolated based on transformer size
** Cost of Energy and Wholesale Market per kWh contains May 1, 2022 RPP Tiered Pricing, WMRS Pricing to be effective January 1, 2022

Monthly No Load Loss (kW) = no load loss (kW) * .75 (responsibility factor)
Monthly No Load Loss (kWh) = monthly no load loss (kW) * 8760/12
Monthly Load loss (kW) = load loss (kW)*average perunit loading squared (.0714)*.75 (responsibility factor?)
Monthly Load loss (kWh) = monthly load loss (kW) *8760/12*average loss factor (.2489)

Responsibility Factor= (load at system peak/peak load)2= the ratio of the transformer load at system peak to the peak load, all squared=.75
Utilization Factor = peak load/rated load = 1

2023 Proposed Rates

	LV	Network	Line & Transmission	Variable
GS 50 to 1,499 kW	0.02011	3.9813	2.2255	5.9724
GS 1,500 to 4,999 kW	0.02149	4.1337	2.3786	5.4993
Large Use	0.02420	4.5825	2.6785	5.4189

Tier 1	0.098	May 1, 2022 Rate
Tier 2	0.115	May 1, 2022 Rate
WMSR	0.0030	
CBR	0.0004	
RRRP	0.0005	

DRAFT - TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2022-0042

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			$ 6.6820	$ 0.1104		$ 5.6302	
25 KVA 1 PH, 1.2kV BIL	150	900	$ 1.07	$ 10.03	$ 11.11	$ 0.90	$ 12.01
37.5 KVA 1 PH, 1.2kV BIL	200	1200	$ 1.43	$ 13.38	$ 14.81	$ 1.21	$ 16.02
50 KVA 1 PH, 1.2kV BIL	250	1600	$ 1.83	$ 16.83	$ 18.66	$ 1.54	$ 20.19
75 KVA 1 PH, 1.2kV BIL	350	1900	$ 2.43	$ 23.20	$ 25.63	$ 2.05	$ 27.68
100 KVA 1 PH, 1.2kV BIL	400	2600	$ 2.93	$ 26.97	$ 29.91	$ 2.47	$ 32.38
112.5 kVA 1 PH, 1.2kV BIL	447	2936	$ 3.29	$ 30.17	$ 33.46	$ 2.77	$ 36.24
*150 KVA 1 PH, 1.2kV BIL	525	3500	$ 3.88	$ 35.49	$ 39.38	$ 3.27	$ 42.65
167 KVA 1 PH, 1.2kV BIL	650	4400	$ 4.83	$ 44.01	$ 48.85	$ 4.07	$ 52.92
175 KVA 1PH, 1.2kV BIL	665	4496	$ 4.94	$ 45.02	$ 49.97	$ 4.16	$ 54.13
*200 KVA 1 PH, 1.2kV BIL	696	4700	$ 5.17	$ 47.12	$ 52.29	$ 4.36	$ 56.64
*225 KVA 1 PH, 1.2kV BIL	748	5050	$ 5.56	$ 50.64	$ 56.19	$ 4.68	$ 60.87
250 KVA 1 PH, 1.2kV BIL	800	5400	$ 5.94	$ 54.16	$ 60.10	$ 5.01	$ 65.10
333 KVA 1PH 1.2kV BIL	1000	6600	$ 7.37	$ 67.53	$ 74.91	$ 6.21	$ 81.12
500 KVA 1PH 1.2KV BIL	0	0	$ -	$ -	$ -	$ -	$ -
750 KVA 1PH 1.2KV BIL	0	0	$ -	$ -	$ -	$ -	$ -
*10 kVA 3 PH, 1.2kV BIL	83	400	$ 0.56	$ 5.45	$ 6.01	$ 0.47	$ 6.48
*15 KVA 3 PH, 1.2kV BIL	125	650	$ 0.86	$ 8.25	$ 9.11	$ 0.72	$ 9.84
*30 kVA 3PH, 1.2kV BIL	250	1300	$ 1.72	$ 16.51	$ 18.23	$ 1.45	$ 19.67
*45 KVA 3 PH, 1.2kV BIL	300	1800	$ 2.15	$ 20.07	$ 22.21	$ 1.81	$ 24.02
*75 KVA 3 PH, 1.2kV BIL	400	2400	$ 2.86	$ 26.76	$ 29.62	$ 2.41	$ 32.03
*112.5 KVA 3 PH, 1.2kV BIL	600	3400	$ 4.22	$ 39.92	$ 44.14	$ 3.56	$ 47.70
*150 KVA 3 PH, 1.2kV BIL	700	4500	$ 5.12	$ 47.14	$ 52.26	$ 4.31	$ 56.58
*175 KVA 3PH, 1.2kV BIL	766	4767	$ 5.54	$ 51.42	$ 56.97	$ 4.67	$ 61.64
*200 KVA 3PH, 1.2kV BIL	833	5033	$ 5.98	$ 55.76	$ 61.73	$ 5.03	$ 66.77
*225 KVA 3 PH, 1.2kV BIL	900	5300	$ 6.41	$ 60.09	$ 66.50	$ 5.40	$ 71.90
*300 KVA 3 PH, 1.2kV BIL	1100	6300	$ 7.77	$ 73.26	$ 81.02	$ 6.54	$ 87.57
*450 KVA 3PH, 1.2kV BIL	2075	7275	$ 13.00	$ 133.24	$ 146.24	$ 10.96	$ 157.19
*500 KVA 3 PH, 95kV BIL	2400	7600	$ 14.75	$ 153.23	$ 167.98	$ 12.43	$ 180.40
*750 KVA 3 PH, 95kV BIL	3000	12000	$ 19.33	$ 194.22	$ 213.55	$ 16.29	$ 229.84
*1000 KVA 3 PH, 95kV BIL	3400	13000	$ 21.69	$ 219.47	$ 241.16	$ 18.28	$ 259.44
*1500 KVA 3 PH, 95kV BIL	4500	18000	$ 28.99	$ 291.33	$ 320.33	$ 24.43	$ 344.75
*2000 KVA 3 PH, 95kV BIL	5400	21000	$ 34.58	$ 348.96	$ 383.53	$ 29.13	$ 412.67
*2500 KVA 3 PH, 95kV BIL	6500	25000	$ 41.52	$ 419.74	$ 461.26	$ 34.98	$ 496.25
*3000 KVA 3PH, 95kV BIL	7700	29000	$ 48.97	$ 496.57	$ 545.54	$ 41.26	$ 586.79
*3750 KVA 3PH, 95kV BIL	9500	35000	$ 60.13	$ 611.81	$ 671.95	$ 50.67	$ 722.61
*5000 KVA 3PH, 95kV BIL	11000	39000	$ 69.08	$ 706.78	$ 775.86	$ 58.21	$ 834.07

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use.
Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard

LOW VOLTAGE SERVICE RATES

1. INTRODUCTION

Hydro Ottawa receives low voltage ("LV") charges, including the Facility Charge for connection to Common sub-transmission Lines ("Common ST Lines"), from Hydro One Networks Inc. ("Hydro One") for a number of Shared Distribution Stations, Specific Lines and Shared Lines. In 2006, the OEB issued a Decision which determined that it was appropriate for an embedded electricity distributor, or a distributor with embedded distribution points (such as Hydro Ottawa), to establish and maintain a variance account for LV charges from its host distributor.[1]

Subsequent to issuing the 2006 LV Decision, the OEB sent a letter in June 2006 notifying electricity distributors that the following accounts had been added to the Uniform System of Accounts ("USofA"): Account 4750, Charges – LV; Account 4075, Billed – LV; and Account 1550, LV Variance Account.[2] As a result, effective May 1, 2006, Account 1550 has been used to record the net of the amounts recorded in Accounts 4750 (amount charged by Hydro One for LV services) and 4075 (amount Hydro Ottawa customers are billed for LV services).

In 2008, Hydro Ottawa removed the LV charges from the distribution revenue requirement and proposed that a separate charge be calculated to recover the LV charges from customers. These separate charges were approved by the OEB in its Decision on the utility's 2008 rebasing application.[3]

[1] Ontario Energy Board, *Decision with Reasons in the matter of a proceeding initiated by the Ontario Energy Board to make certain determinations of matters raised in applications by electricity distribution companies for 2006 rates pursuant to sections 19(4) and 78 of the Ontario Energy Board Act, 1998,* EB-2005-0529 (March 21, 2006).

[2] Ontario Energy Board, Letter re: *Smart Meters and Low Voltage Accounting Matters arising from the Board's 2006 EDR Decision on Common or Generic Issues*, EB-2006-0136 (June 13, 2006).

[3] Ontario Energy Board, *Decision in the matter of an application by Hydro Ottawa Limited for an Order or Orders approving just and reasonable rates and other service charges for the distribution of electricity, effective May 1, 2008*, EB-2007-0713 (March 17, 2008).

2. CURRENT LV CHARGES

As part of the 2021-2025 Approved Settlement Agreement,[4] the OEB requires Hydro Ottawa's LV rates be updated annually. The 2022 rates were approved as part of Decision and Order EB-2021-0035.[5] These rates are shown in Table 1 below.

Table 1 – Hydro Ottawa LV Charges (Effective January 1, 2022)

Class	Per	LV Charge
Residential	kWh	$0.00005
General Service <50 kW	kWh	$0.00005
General Service 50 to 1,499 kW	kW	$0.01989
General Service 1,500 to 4,999 kW	kW	$0.02126
Large Use > 5,000 kW	kW	$0.02394
Unmetered Scattered Load	kWh	$0.00005
Sentinel Lighting	kW	$0.01478
Street Lighting	kW	$0.01509

3. ESTIMATED 2021-2025 LV EXPENSES

As part of its 2021-2025 Custom IR Application, in order to set the rates for the five-year term, Hydro Ottawa estimated the LV expenses that the utility would incur over the 2021-2025 rate term. As part of its 2021-2025 Approved Settlement Agreement, the Parties[6] agreed to a revised LV expense estimate. The LV expense estimate for setting LV rates for the five-year term are shown in Table 2.

Table 2 – Approved LV Expenses 2021-2025 ($'000s)

	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved
LV Expenses	$340,502	$346,939	$353,687	$360,497	$367,685

[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2019-0261 (September 18, 2020).
[5] Ontario Energy Board, *Decision and Order Hydro Ottawa*, EB-2021-0035 (December 16, 2021).
[6] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

4. PROPOSED 2021-2025 LV CHARGES

As part of the 2021-2025 Approved Settlement Agreement, the Parties accepted Hydro Ottawa's proposed LV rates and agreed they would be updated annually based on the methodology described below. For 2023 rates, Hydro Ottawa has continued to use this methodology instead of using the newly introduced calculator on Tab 9 of the OEB's RTSR model.

The LV expense has been allocated to the customer classes based on the class percentage of Retail Transmission Connections dollars using 2022 rates. As shown in Table 3 below, Hydro Ottawa continues to use the same methodology for allocation used in the 2006 Electricity Distribution Rate ("EDR") Model.

Hydro Ottawa will update the LV charges annually based on updated Transmission Connections rates, while using the forecasted expenses as presented in Table 3.

Table 3 – 2023 Calculation of LV Charge

	2022 Retail Transmission Connection Rate	2023 Charge Determinant (kWh or kW)	Basis for Allocation (A*B)	Allocation	LV Expense Allocation	2023 Rate/ kWh or kW (E/B)
	A	B	C	D	E	F
Residential	$0.0054	2,305,786,350	$12,451,246	33.52%	$118,546	$0.00005
General Service < 50 kW	$0.0052	713,228,266	$3,708,787	9.98%	$35,311	$0.00005
General Service 50 to 1,499 kW	$2.1118	6,925,846	$14,626,001	39.37%	$139,251	$0.02011
General Service 1,500 to 4,999 kW	$2.2571	1,555,042	$3,509,886	9.45%	$33,417	$0.02149
Large Use > 5,000 kW	$2.5417	1,054,605	$2,680,490	7.22%	$25,520	$0.02420
Unmetered Scattered Load	$0.0052	12,736,766	$66,231	0.18%	$631	$0.00005
Sentinel Lighting	$1.5689	132	$207	0.00%	$2	$0.01494
Street Lighting	$1.6016	66,152	$105,949	0.29%	$1,009	$0.01525
TOTAL[7]			**$37,148,797**		**$353,687**	

[7] Totals may not sum due to rounding.

LOSS ADJUSTMENT FACTORS

1. INTRODUCTION

This Schedule outlines information related to Hydro Ottawa's Loss Adjustment Factors. As part of the 2021-2025 Approved Settlement Agreement,[1] the Parties[2] agreed on loss factors that will remain fixed for the five-year Custom Incentive Rate-setting ("Custom IR") term.

2. DISTRIBUTION LOSSES

Table 1 provides losses as a percentage of purchases for each of the five years 2015-2019, as presented in Hydro Ottawa's 2021-2025 Custom IR Application. Losses had not been greater than 5%. There are no distributors embedded in Hydro Ottawa's service area and the utility is not an embedded distributor itself. However, Hydro Ottawa does have a number of delivery points embedded in Hydro One Networks Inc.'s service territory.

Table 1 – Losses as a Percentage of Purchases for the Five Year Period of 2015-2019[3]

	2015	2016	2017	2018	2019
Electricity Purchases (MWh)	7,622,794	7,600,820	7,410,784	7,612,656	7,466,403
Electricity Sales (MWh)	7,374,808	7,374,415	7,190,875	7,367,818	7,240,881
Losses (MWh)	**247,987**	**226,405**	**219,909**	**244,838**	**225,521**
Losses %	**3.25%**	**2.98%**	**2.97%**	**3.22%**	**3.02%**

As part of the 2021-2025 Approved Settlement Agreement, the Parties agreed that Hydro Ottawa "shall endeavour to maintain its five-year average total system losses below the target of 3.02% set by the OEB in EB-2005-0381 through cost-effective measures."[4]

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020).
[2] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[3] Totals may not match due to rounding.
[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 22.

Hydro Ottawa also committed to prepare a plan to reduce distribution losses as much as possible through cost-effective measures and file the plan with the OEB when complete. Hydro Ottawa confirms the report will be filed in 2022.

In addition, throughout the 2022-2025 period, Hydro Ottawa will implement as many of the cost-effective measures set out in its plan as possible and remaining cost-effective measures will be incorporated into Hydro Ottawa's next rebasing application and included in the Distribution System Plan ("DSP").

Finally, as described in Hydro Ottawa's response to undertaking JT 3.10, a pilot of Grid Edge Volt/VAr Control ("VVC") solution was implemented in 2020. A full analysis of the pilot has been completed, including an economic use case. A subsequent System Loss Study is currently in review and will inform decisions on future deployment of the VVC devices. If further study identifies potential suitable locations for cost-effective and impactful deployment of these units Hydro Ottawa will consider proceeding in a subset of locations, with an estimated investment of up to $1.0M. The cost of these investments will be accommodated within the overall approved capital budget as per the 2021-2025 Approved Settlement Agreement.[5]

3. LOSS ADJUSTMENT FACTORS

As part of the 2021-2025 Approved Settlement Agreement, the following loss factors will remain constant from 2021 to 2025:

Table 2 – 2021-2025 Approved Loss Adjustment Factors

	Total Loss Factor
Secondary Metered Customer < 5,000 kW	1.0335
Secondary Metered Customer > 5,000 kW	1.0164
Primary Metered Customer < 5,000 kW	1.0232
Primary Metered Customer > 5,000 kW	1.0062

[5] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 23.

CURRENT AND PROPOSED TARIFF OF RATES AND CHARGES

Hydro Ottawa's approved 2022 and proposed 2023 tariffs of rates and charges are provided in Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges.

Attachment 8-10-1(A) is included as a PDF Attachment to this Exhibit, as well as in live Excel format.

Ontario Energy Board

Tariff Schedule and Bill Impacts Model (2023 Cost of Service Filers)

Quick Link

Ontario Energy Board's 2023 Electricity Distribution Rates Webpage

Version 1.0

Utility Name	Hydro Ottawa Limited
Assigned EB Number	EB-2022-0042
Name of Contact and Title	April Barrie, Director Regulatory Affairs
Phone Number	613-738-5499 ext.2106
Email Address	regulatoryaffairs@hydroottawa.com
We are applying for rates effective	January 1, 2023
Rate-Setting Method	**Custom IR**
Please indicate the last Cost of Service Re-Basing Year	**2020**

Legend

Pale green cells represent input cells.

Hydro Ottawa Limited
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-2021-0035

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately 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, triple 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	$	30.77
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$	-0.49
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$	0.24
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0011
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	20.83
Smart Metering Entity Charge - effective until December 31, 2022	$	0.57
Distribution Volumetric Rate	$/kWh	0.027
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0011
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kWh	-0.0007
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0088
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 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.

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	200
Distribution Volumetric Rate	$/kW	5.6423
Low Voltage Service Rate	$/kW	0.01989
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.1802
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.2545
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kW	-0.1964
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kW	-0.0144
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (ex. Global Adj.) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2022	$/kW	-0.2069
Retail Transmission Rate - Network Service Rate	$/kW	3.5955
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1118

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,500 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 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.

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4193.93
Distribution Volumetric Rate	$/kW	5.1687
Low Voltage Service Rate	$/kW	0.02126
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.1962
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.2771
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kW	-0.2148
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kW	0.0478
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (ex. Global Adj.) - Applicable only for Non-Wholesale Market Participants - effective until December 31, 2022	$/kW	-0.2307
Retail Transmission Rate - Network Service Rate	$/kW	3.7331
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2571

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
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-2021-0035

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	15231.32
Distribution Volumetric Rate	$/kW	5.0761
Low Voltage Service Rate	$/kW	0.02394
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.3078
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.6074
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kW	-0.241
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kW	0.0411
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kW	4.1384
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5417

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its 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)	$	5.8
Distribution Volumetric Rate	$/kWh	0.0276
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0006
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kWh	-0.0011
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kWh	-0.0008
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kWh	-0.0002
Retail Transmission Rate - Network Service Rate	$/kWh	0.0088
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0052

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	$	162.65
General Service 50 TO 1,499 kW customer	$/kW	2.0449
General Service 1,500 TO 4,999 kW customer	$/kW	1.991
General Service Large User kW customer	$/kW	2.0816

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in 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)	$	4.63
Distribution Volumetric Rate	$/kW	21.7203
Low Voltage Service Rate	$/kW	0.01478
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.2007
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.3964
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kW	-0.5139
Retail Transmission Rate - Network Service Rate	$/kW	2.6541
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5689

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0035

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessements 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)	$	1.01
Distribution Volumetric Rate	$/kW	6.9763
Low Voltage Service Rate	$/kW	0.01509
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.2041
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2022	$/kW	-0.4021
Rate Rider for Group 2 Accounts - effective until December 31, 2022	$/kW	-0.3022
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2022	$/kW	-0.0383
Rate Rider for Disposition of Global Adjustment Account (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2022	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kW	2.6676
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6016

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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

NET-METERING SERVICE CLASSIFICATION

This classification applies to an eligible electricity generation facility as defined in O. Reg. 541/05 . 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, assessements 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

Hydro Ottawa Limited

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-2021-0035
Service Charge	$	15

Hydro Ottawa Limited
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-2021-0035

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, assessements 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	$	15

Hydro Ottawa Limited
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-2021-0035

FIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's FIT 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, assessements 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	$	78

Hydro Ottawa Limited
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-2021-0035

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs 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, assessements 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	$	322

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.45)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	-1

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears Certificate	$	16
Easement Certificate for Unregistered Easements	$	26
Duplicate invoices for previous billing	$	6
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	$	126
Credit reference/credit check (plus credit agency costs)	$	16
Unprocessed payment charge (plus bank charges)	$	26
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	26
Interval meter - field reading	$	323
High bill investigation - if billing is correct	$	243

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate	%	1.5
Reconnection at meter - during regular hours	$	69
Reconnection at meter - after regular hours	$	103
Reconnection at pole - during regular hours	$	258
Reconnection at pole - after regular hours	$	435

Other

Temporary service - install & remove - overhead - no transformer	$	906
Temporary service - install & remove - underground - no transformer	$	1314

Hydro Ottawa Limited
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-2021-0035
Temporary service - install & remove - overhead - with transformer	$	3231
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	$	44.5
Dry core transformer distribution charge		Per Attached Table
Energy resource facility administration charge (account set-up charge separately if applicable)	$	146

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 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.

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	1.0338
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0152
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0234
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0051

Ontario Energy Board

Tariff Schedule and Bill Impacts Model
(2023 Cost of Service Filers)

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

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2022	January 1, 2023
Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0030	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0005	0.0005
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	0.25

Time-of-Use RPP Prices

As of		May 1, 2022
Off-Peak	$/kWh	0.0820
Mid-Peak	$/kWh	0.1130
On-Peak	$/kWh	0.1700

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.43

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	36.86

Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	$	34.76	2.20%	35.52

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	107.68	3.30%	111.23
Monthly fixed charge, per retailer	$	43.08	3.30%	44.5
Monthly variable charge, per customer, per retailer	$/cust.	1.07	3.30%	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.64	3.30%	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	-0.64	3.30%	-0.66
Service Transaction Requests (STR)				0
Request fee, per request, applied to the requesting party	$	0.54	3.30%	0.56
Processing fee, per request, applied to the requesting party	$	1.04	3.30%	1.07
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	$	4.31	3.30%	4.45
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	3.30%	2.22

* inflation factor subject to change pending OEB approved inflation rate effective in 2022
** applicable only to LDCs in which the province-wide pole attachment charge applies
*** subject to change pending OEB order on miscellaneous service charges

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2023 Cost of Service Filers)

In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the proposed rate rider cannot be found in the drop-down list, enter the rate rider description in the green cell provided in column A. The rate rider description must begin with "Rate Rider for". Please note that the following rates/charges are to be entered in the Final Tariff Schedule tab: Monthly Service Charge, Distribution Volumetric Rate and Retail Transmission Rates.
In column B, select the associated unit from the drop-down list.
In column C, enter the rate. All rate riders with a "$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. April 30, 2021) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column G, choose the sub-total as applicable in the bill impact calculation from the drop-down list for any rate riders entered in the green cells. The sub-total will be populated for the rate riders selected in the blue cells.

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kWh	0.0008	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Cust	$/kWh	-0.0029	- effective until	2023-12-31	B
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$	0.25	- effective until	2025-12-31	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kWh	0.0008	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Cust	$/kWh	-0.0029	- effective until	2023-12-31	B
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$/kWh	0.0007	- effective until	2025-12-31	A
			- effective until		A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kW	0.1523	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Marke	$/kW	0.1966	- effective until	2024-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Cust	$/kWh	-0.0029	- effective until	2023-12-31	B
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$/kW	-0.2477	- effective until	2025-12-31	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kW	0.3938	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Cust	$/kWh	-0.0029	- effective until	2023-12-31	B
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$/kW	0.2021	- effective until	2025-12-31	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

LARGE USE SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kW	0.4832	- effective until	2024-12-31	B
	$/kWh		- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$/kW	0.2011	- effective until	2025-12-31	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2023 Cost of Service Filers)

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kWh	0.0008	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
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			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

STANDBY POWER SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kW	0.3033	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
Rate Rider for Disposition of Deferral/Variance Accounts	$/kW	0.3017	- effective until	2024-12-31	B
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Custome	$/kWh	-0.0001	- effective until	2023-12-31	B
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Cust	$/kWh	-0.0029	- effective until	2023-12-31	B
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	$/kW	1.9737	- effective until	2023-12-31	A
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

FIT SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION	UNIT	RATE		DATE (EG: December 31, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2023 Cost of Service Filers)

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2022-0042

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately 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, triple 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	$	32.08
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2025	$	0.25
Smart Metering Entity Charge - effective until December 31, 2022	$	0.43
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kWh	0.0008
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Customers - effective until December 31, 2023	$/kWh	(0.0029)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0057

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2022-0042

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	21.81
Smart Metering Entity Charge - effective until December 31, 2022	$	0.43
Distribution Volumetric Rate	$/kWh	0.0283
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kWh	0.0008
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Customers - effective until December 31, 2023	$/kWh	(0.0029)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2025	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2023
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GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 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.

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	200
Distribution Volumetric Rate	$/kW	5.9724
Low Voltage Service Rate	$/kW	0.02011
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kW	0.1523
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)

Hydro Ottawa Limited
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Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until December 31, 2024	$/kW	0.1966
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Customers - effective until December 31, 2023	$/kWh	(0.0029)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2025	$/kW	(0.2477)
Retail Transmission Rate - Network Service Rate	$/kW	3.9813
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.2255

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2023

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

EB-2022-0042

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,500 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 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.

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4193.93
Distribution Volumetric Rate	$/kW	5.4993
Low Voltage Service Rate	$/kW	0.02149
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kW	0.3938
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)

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Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Customers - effective until December 31, 2023	$/kWh	(0.0029)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2025	$/kW	0.2021
Retail Transmission Rate - Network Service Rate	$/kW	4.1337
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3786

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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

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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

Note: A Customer shall be billed for Demand based on the greater of the measured kilowatts or ninety percent (90%) of the measured kilovolt-amperes.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	15231.32
Distribution Volumetric Rate	$/kW	5.4189
Low Voltage Service Rate	$/kW	0.0242
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kW	0.4832
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2025	$/kW	0.2011
Retail Transmission Rate - Network Service Rate	$/kW	4.5825

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Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.6785

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its 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)	$	6.23
Distribution Volumetric Rate	$/kWh	0.0297
Low Voltage Service Rate	$/kWh	0.00005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kWh	0.0008
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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 Ottawa Limited
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	$	171.51
General Service 50 TO 1,499 kW customer	$/kW	2.2890
General Service 1,500 TO 4,999 kW customer	$/kW	2.0996
General Service Large User kW customer	$/kW	2.3300

Hydro Ottawa Limited

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Effective and Implementation Date January 1, 2023

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in 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)	$	5.15
Distribution Volumetric Rate	$/kW	24.1635
Low Voltage Service Rate	$/kW	0.01494
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kW	0.3033
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kW	2.9389
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6534

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessements 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)	$	1.05
Distribution Volumetric Rate	$/kW	7.2934
Low Voltage Service Rate	$/kW	0.01525
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2024	$/kW	0.3017
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2023	$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2023) - Applicable only for Non-RPP Customers - effective until December 31, 2023	$/kWh	(0.0029)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2023	$/kW	1.9737
Retail Transmission Rate - Network Service Rate	$/kW	2.9539
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.6878

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.003
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

NET-METERING SERVICE CLASSIFICATION

This classification applies to an eligible electricity generation facility as defined in O. Reg. 541/05 . Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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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, assessements 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	$	15

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microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the 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, assessements 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	$	15

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

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FIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's FIT 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, assessements 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	$	80

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HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's HCI, RESOP and Other Energy Resource programs 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, assessements 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	$	330

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	$/kW	(0.45)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	-1

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears Certificate	$	17
Easement Certificate for Unregistered Easements	$	27
Duplicate invoices for previous billing	$	6
Special billing service per hour (min 1 hour, 15 min incremental billing thereafter)	$	130
Credit reference/credit check (plus credit agency costs)	$	17
Unprocessed payment charge (plus bank charges)	$	27

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		EB-2022-0042
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	27
Interval meter - field reading	$	333
High bill investigation - if billing is correct	$	250

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate	%	1.5
Reconnection at meter - during regular hours	$	70
Reconnection at meter - after regular hours	$	106
Reconnection at pole - during regular hours	$	265
Reconnection at pole - after regular hours	$	447

Other

Temporary service - install & remove - overhead - no transformer	$	932
Temporary service - install & remove - underground - no transformer	$	1352
Temporary service - install & remove - overhead - with transformer	$	3323
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	$	35.91
Dry core transformer distribution charge		Per Attached Table
Energy resource facility administration charge (account set-up charge separately if applicable)	$	152

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 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.

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	$	111.23
Monthly fixed charge, per retailer	$	44.5
Monthly variable charge, per customer, per retailer	$/cust.	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	-0.66
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.56
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)	$	4.45

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2023
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2022-0042

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	1.0338
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0152
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0234
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0051

Ontario Energy Board

Tariff Schedule and Bill Impacts Model

(2023 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of $0.0967/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	2,000		CONSUMPTION	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0338	1.0338	51,000	250	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0338	1.0338	1,277,500	2,500	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0051	1.0051	4,000,000	7,500	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	470		CONSUMPTION	1
STANDBY POWER SERVICE CLASSIFICATION								
SENTINEL LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0338	1.0338	94	0	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION	kw	RPP	1.0338	1.0338	150	1	DEMAND	1
FIT SERVICE CLASSIFICATION								
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION								
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	232		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	640		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	800		CONSUMPTION	
RESIDENTIAL SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	1,000		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	1,000		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kwh	RPP	1.0338	1.0338	15,000		CONSUMPTION	
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0338	1.0338	127,750	250	DEMAND	
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0338	1.0338	1,277,500	4,000	DEMAND	
LARGE USE SERVICE CLASSIFICATION	kw	Non-RPP (Other)	1.0051	1.0051	4,000,000	10,000	DEMAND	

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total A		Sub-Total B		Sub-Total C		Total Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.81	5.9%	$ 3.61	11.2%	$ 4.62	10.5%	$ 4.43	3.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 5.18	6.9%	$ 9.98	12.7%	$ 12.46	11.6%	$ 11.96	3.9%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 73.30	4.7%	$ 142.46	9.9%	$ 267.33	9.3%	$ 302.08	3.3%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other	kw	$ 1,749.25	10.5%	$ 22.83	0.1%	$ 1,328.08	4.3%	$ 1,500.72	0.8%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 5,578.50	10.8%	$ 13,668.45	28.8%	$ 18,025.20	18.5%	$ 20,368.48	3.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kwh	$ 1.89	10.3%	$ 3.02	15.7%	$ 3.60	13.9%	$ 3.45	4.7%
STANDBY POWER SERVICE CLASSIFICATION -									
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 1.70	13.0%	$ 2.06	15.6%	$ 2.21	14.8%	$ 2.12	8.8%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kw	$ 2.67	34.9%	$ 3.58	47.2%	$ 3.95	33.4%	$ 4.47	14.0%
FIT SERVICE CLASSIFICATION -									
HCI, RESOP, OTHER ENERGY RESOURCE SERVICE CLASSIFICATION -									
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.81	5.9%	$ 2.37	7.5%	$ 2.68	7.7%	$ 2.57	4.5%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.81	5.9%	$ 3.35	10.4%	$ 4.21	10.0%	$ 4.04	3.8%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.81	5.9%	$ 3.73	11.5%	$ 4.81	10.8%	$ 4.61	3.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kwh	$ 1.81	5.9%	$ 4.21	12.8%	$ 5.55	11.6%	$ 5.33	3.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 3.08	6.5%	$ 5.48	11.0%	$ 6.72	10.4%	$ 6.45	3.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kwh	$ 32.48	7.7%	$ 68.48	17.1%	$ 87.09	14.1%	$ 83.60	3.8%
GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 73.30	4.7%	$ (126.17)	-8.5%	$ (1.29)	0.0%	$ (1.46)	0.0%
GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other	kw	$ 2,798.80	11.6%	$ 2,719.27	12.2%	$ 4,807.67	10.4%	$ 5,432.67	2.7%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kw	$ 7,438.00	11.6%	$ 19,024.60	33.1%	$ 24,833.60	20.0%	$ 28,061.97	4.7%

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**750**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 30.77	1	$ 30.77	$ 32.08	1	$ 32.08	$ 1.31	4.26%	
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -		
Fixed Rate Riders	$ (0.25)	1	$ (0.25)	$ 0.25	1	$ 0.25	$ 0.50	-200.00%	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 30.52**			**$ 32.33**	**$ 1.81**	**5.93%**	
Line Losses on Cost of Power	$ 0.1031	25	$ 2.61	$ 0.1031	25	$ 2.61	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	750	$ (1.28)	$ 0.0008	750	$ 0.60	$ 1.88	-147.06%	
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -		
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	750	$ 0.04	$ 0.00005	750	$ 0.04	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		750	$ -	$ (0.0001)	750	$ (0.08)	$ (0.08)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32.33**			**$ 35.94**	**$ 3.61**	**11.17%**	
RTSR - Network	$ 0.0094	775	$ 7.29	$ 0.0104	775	$ 8.06	$ 0.78	10.64%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	775	$ 4.19	$ 0.0057	775	$ 4.42	$ 0.23	5.56%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 43.80**			**$ 48.42**	**$ 4.62**	**10.54%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	775	$ 2.64	$ 0.0034	775	$ 2.64	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	775	$ 0.39	$ 0.0005	775	$ 0.39	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	488	$ 39.98	$ 0.0820	488	$ 39.98	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	128	$ 14.41	$ 0.1130	128	$ 14.41	$ -	0.00%	
TOU - On Peak	$ 0.1700	135	$ 22.95	$ 0.1700	135	$ 22.95	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 124.41**			**$ 129.03**	**$ 4.62**	**3.71%**	
HST	13%		$ 16.17	13%		$ 16.77	$ 0.60	3.71%	
Ontario Electricity Rebate	17.0%		$ (21.15)	17.0%		$ (21.93)	$ (0.79)		
Total Bill on TOU			**$ 119.43**			**$ 123.86**	**$ 4.43**	**3.71%**	

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**2,000**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 20.83	1	$ 20.83	$ 21.81	1	$ 21.81	$ 0.98	4.70%	
Distribution Volumetric Rate	$ 0.0270	2000	$ 54.00	$ 0.0283	2000	$ 56.60	$ 2.60	4.81%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.0001)	2000	$ (0.20)	$ 0.0007	2000	$ 1.40	$ 1.60	-800.00%	
Sub-Total A (excluding pass through)			**$ 74.63**			**$ 79.81**	**$ 5.18**	**6.94%**	
Line Losses on Cost of Power	$ 0.1031	68	$ 6.97	$ 0.1031	68	$ 6.97	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	2,000	$ (3.40)	$ 0.0008	2,000	$ 1.60	$ 5.00	-147.06%	
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -		
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	2,000	$ 0.10	$ 0.00005	2,000	$ 0.10	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		2,000	$ -	$ (0.0001)	2,000	$ (0.20)	$ (0.20)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 78.73**			**$ 88.71**	**$ 9.98**	**12.68%**	
RTSR - Network	$ 0.0088	2,068	$ 18.19	$ 0.0097	2,068	$ 20.06	$ 1.86	10.23%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	2,068	$ 10.75	$ 0.0055	2,068	$ 11.37	$ 0.62	5.77%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 107.68**			**$ 120.14**	**$ 12.46**	**11.57%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	2,068	$ 7.03	$ 0.0034	2,068	$ 7.03	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	2,068	$ 1.03	$ 0.0005	2,068	$ 1.03	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	1,300	$ 106.60	$ 0.0820	1,300	$ 106.60	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	340	$ 38.42	$ 0.1130	340	$ 38.42	$ -	0.00%	
TOU - On Peak	$ 0.1700	360	$ 61.20	$ 0.1700	360	$ 61.20	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 322.21**			**$ 334.67**	**$ 12.46**	**3.87%**	
HST	13%		$ 41.89	13%		$ 43.51	$ 1.62	3.87%	
Ontario Electricity Rebate	17.0%		$ (54.78)	17.0%		$ (56.89)	$ (2.12)		
Total Bill on TOU			**$ 309.32**			**$ 321.28**	**$ 11.96**	**3.87%**	

Customer Class:	GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	51,000 kWh
Demand	250 kW
Current Loss Factor	1.0338
Proposed/Approved Loss Factor	1.0338

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 200.00	1	$ 200.00	$ 200.00	1	$ 200.00	$ -	0.00%	
Distribution Volumetric Rate	$ 5.6423	250	$ 1,410.58	$ 5.9724	250	$ 1,493.10	$ 82.53	5.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.2108)	250	$ (52.70)	$ (0.2477)	250	$ (61.93)	$ (9.23)	17.50%	
Sub-Total A (excluding pass through)			**$ 1,557.88**			**$ 1,631.18**	**$ 73.30**	**4.71%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.6416)	250	$ (160.40)	$ 0.3489	250	$ 87.23	$ 247.63	-154.38%	
CBR Class B Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -		
GA Rate Riders	$ 0.0006	51,000	$ 30.60	$ (0.0029)	51,000	$ (147.90)	$ (178.50)	-583.33%	
Low Voltage Service Charge	$ 0.01989	250	$ 4.97	$ 0.02011	250	$ 5.03	$ 0.05	1.11%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		250	$ -	$ (0.0001)	250	$ (0.03)	$ (0.03)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,433.05**			**$ 1,575.50**	**$ 142.46**	**9.94%**	
RTSR - Network	$ 3.5955	250	$ 898.88	$ 3.9813	250	$ 995.33	$ 96.45	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.1118	250	$ 527.95	$ 2.2255	250	$ 556.38	$ 28.43	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,859.87**			**$ 3,127.20**	**$ 267.33**	**9.35%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	52,724	$ 179.26	$ 0.0034	52,724	$ 179.26	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	52,724	$ 26.36	$ 0.0005	52,724	$ 26.36	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	52,724	$ 5,098.39	$ 0.0967	52,724	$ 5,098.39	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 8,164.14**			**$ 8,431.47**	**$ 267.33**	**3.27%**	
HST	13%		$ 1,061.34	13%		$ 1,096.09	$ 34.75	3.27%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 9,225.47**			**$ 9,527.56**	**$ 302.08**	**3.27%**	

Customer Class:	**GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**1,277,500** kWh
Demand	**2,500** kW
Current Loss Factor	**1.0338**
Proposed/Approved Loss Factor	**1.0338**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 4,193.93	1	$ 4,193.93	$ 4,193.93	1	$ 4,193.93	$ -	0.00%	
Distribution Volumetric Rate	$ 5.1687	2500	$ 12,921.75	$ 5.4993	2500	$ 13,748.25	$ 826.50	6.40%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.1670)	2500	$ (417.50)	$ 0.2021	2500	$ 505.25	$ 922.75	-221.02%	
Sub-Total A (excluding pass through)			**$ 16,698.18**			**$ 18,447.43**	**$ 1,749.25**	**10.48%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.7040)	2,500	$ (1,760.00)	$ 0.3938	2,500	$ 984.50	$ 2,744.50	-155.94%	
CBR Class B Rate Riders	$ -	2,500	$ -	$ -	2,500	$ -	$ -		
GA Rate Riders	$ 0.0006	1,277,500	$ 766.50	$ (0.0029)	1,277,500	$ (3,704.75)	$ (4,471.25)	-583.33%	
Low Voltage Service Charge	$ 0.02126	2,500	$ 53.15	$ 0.02149	2,500	$ 53.73	$ 0.57	1.08%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		2,500	$ -	$ (0.0001)	2,500	$ (0.25)	$ (0.25)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 15,757.83**			**$ 15,780.66**	**$ 22.83**	**0.14%**	
RTSR - Network	$ 3.7331	2,500	$ 9,332.75	$ 4.1337	2,500	$ 10,334.25	$ 1,001.50	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.2571	2,500	$ 5,642.75	$ 2.3786	2,500	$ 5,946.50	$ 303.75	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 30,733.33**			**$ 32,061.41**	**$ 1,328.08**	**4.32%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,320,680	$ 4,490.31	$ 0.0034	1,320,680	$ 4,490.31	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,320,680	$ 660.34	$ 0.0005	1,320,680	$ 660.34	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	1,320,680	$ 127,709.71	$ 0.0967	1,320,680	$ 127,709.71	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 163,593.94**			**$ 164,922.01**	**$ 1,328.08**	**0.81%**	
HST	13%		$ 21,267.21	13%		$ 21,439.86	$ 172.65	0.81%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 184,861.15**			**$ 186,361.87**	**$ 1,500.72**	**0.81%**	

Customer Class:	**LARGE USE SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**4,000,000** kWh
Demand	**7,500** kW
Current Loss Factor	**1.0051**
Proposed/Approved Loss Factor	**1.0051**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 15,231.32	1	$ 15,231.32	$ 15,231.32	1	$ 15,231.32	$ -	0.00%	
Distribution Volumetric Rate	$ 5.0761	7500	$ 38,070.75	$ 5.4189	7500	$ 40,641.75	$ 2,571.00	6.75%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.1999)	7500	$ (1,499.25)	$ 0.2011	7500	$ 1,508.25	$ 3,007.50	-200.60%	
Sub-Total A (excluding pass through)			**$ 51,802.82**			**$ 57,381.32**	**$ 5,578.50**	**10.77%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.9152)	7,500	$ (6,864.00)	$ 0.4832	7,500	$ 3,624.00	$ 10,488.00	-152.80%	
CBR Class B Rate Riders	$ -	7,500	$ -	$ -	7,500	$ -	$ -		
GA Rate Riders	$ 0.0006	4,000,000	$ 2,400.00	$ -	4,000,000	$ -	$ (2,400.00)	-100.00%	
Low Voltage Service Charge	$ 0.02394	7,500	$ 179.55	$ 0.0242	7,500	$ 181.50	$ 1.95	1.09%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		7,500	$ -	$ -	7,500	$ -	$ -		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 47,518.37**			**$ 61,186.82**	**$ 13,668.45**	**28.76%**	
RTSR - Network	$ 4.1384	7,500	$ 31,038.00	$ 4.5825	7,500	$ 34,368.75	$ 3,330.75	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.5417	7,500	$ 19,062.75	$ 2.6785	7,500	$ 20,088.75	$ 1,026.00	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 97,619.12**			**$ 115,644.32**	**$ 18,025.20**	**18.46%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	4,020,400	$ 13,669.36	$ 0.0034	4,020,400	$ 13,669.36	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	4,020,400	$ 2,010.20	$ 0.0005	4,020,400	$ 2,010.20	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	4,020,400	$ 388,772.68	$ 0.0967	4,020,400	$ 388,772.68	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 502,071.61**			**$ 520,096.81**	**$ 18,025.20**	**3.59%**	
HST	13%		$ 65,269.31	13%		$ 67,612.59	$ 2,343.28	3.59%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 567,340.92**			**$ 587,709.40**	**$ 20,368.48**	**3.59%**	

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**470**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 5.80	1	$ 5.80	$ 6.23	1	$ 6.23	$ 0.43	7.41%	
Distribution Volumetric Rate	$ 0.0276	470	$ 12.97	$ 0.0297	470	$ 13.96	$ 0.99	7.61%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.0010)	470	$ (0.47)	$ -	470	$ -	$ 0.47	-100.00%	
Sub-Total A (excluding pass through)			**$ 18.30**			**$ 20.19**	**$ 1.89**	**10.31%**	
Line Losses on Cost of Power	$ 0.1031	16	$ 1.64	$ 0.1031	16	$ 1.64	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	470	$ (0.80)	$ 0.0008	470	$ 0.38	$ 1.18	-147.06%	
CBR Class B Rate Riders	$ -	470	$ -	$ -	470	$ -	$ -		
GA Rate Riders	$ -	470	$ -	$ -	470	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	470	$ 0.02	$ 0.00005	470	$ 0.02	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		470	$ -	$ (0.0001)	470	$ (0.05)	$ (0.05)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 19.16**			**$ 22.18**	**$ 3.02**	**15.73%**	
RTSR - Network	$ 0.0088	486	$ 4.28	$ 0.0097	486	$ 4.71	$ 0.44	10.23%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	486	$ 2.53	$ 0.0055	486	$ 2.67	$ 0.15	5.77%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 25.97**			**$ 29.56**	**$ 3.60**	**13.86%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	486	$ 1.65	$ 0.0034	486	$ 1.65	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	486	$ 0.24	$ 0.0005	486	$ 0.24	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	306	$ 25.05	$ 0.0820	306	$ 25.05	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	80	$ 9.03	$ 0.1130	80	$ 9.03	$ -	0.00%	
TOU - On Peak	$ 0.1700	85	$ 14.38	$ 0.1700	85	$ 14.38	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 76.57**			**$ 80.17**	**$ 3.60**	**4.70%**	
HST	13%		$ 9.95	13%		$ 10.42	$ 0.47	4.70%	
Ontario Electricity Rebate	17.0%		$ (13.02)	17.0%		$ (13.63)	$ (0.61)		
Total Bill on TOU			**$ 73.51**			**$ 76.96**	**$ 3.45**	**4.70%**	

Customer Class:	**SENTINEL LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**94**	**kWh**
Demand	**0**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 4.63	1	$ 4.63	$ 5.15	1	$ 5.15	$ 0.52	11.23%	
Distribution Volumetric Rate	$ 21.7203	0.4	$ 8.69	$ 24.1635	0.4	$ 9.67	$ 0.98	11.25%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.5139)	0.4	$ (0.21)	$ -	0.4	$ -	$ 0.21	-100.00%	
Sub-Total A (excluding pass through)			**$ 13.11**			**$ 14.82**	**$ 1.70**	**12.99%**	
Line Losses on Cost of Power	$ 0.1031	3	$ 0.33	$ 0.1031	3	$ 0.33	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.5971)	0	$ (0.24)	$ 0.3033	0	$ 0.12	$ 0.36	-150.80%	
CBR Class B Rate Riders	$ -	0	$ -	$ -	0	$ -	$ -		
GA Rate Riders	$ -	94	$ -	$ -	94	$ -	$ -		
Low Voltage Service Charge	$ 0.01478	0	$ 0.01	$ 0.01494	0	$ 0.01	$ 0.00	1.08%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		0	$ -	$ (0.0001)	0	$ (0.00)	$ (0.00)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 13.21**			**$ 15.27**	**$ 2.06**	**15.62%**	
RTSR - Network	$ 2.6541	0	$ 1.06	$ 2.9389	0	$ 1.18	$ 0.11	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 1.5689	0	$ 0.63	$ 1.6534	0	$ 0.66	$ 0.03	5.39%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 14.90**			**$ 17.11**	**$ 2.21**	**14.84%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	97	$ 0.33	$ 0.0034	97	$ 0.33	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	97	$ 0.05	$ 0.0005	97	$ 0.05	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	61	$ 5.01	$ 0.0820	61	$ 5.01	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	16	$ 1.81	$ 0.1130	16	$ 1.81	$ -	0.00%	
TOU - On Peak	$ 0.1700	17	$ 2.88	$ 0.1700	17	$ 2.88	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 25.22**			**$ 27.43**	**$ 2.21**	**8.77%**	
HST	13%		$ 3.28	13%		$ 3.57	$ 0.29	8.77%	
Ontario Electricity Rebate	17.0%		$ (4.29)	17.0%		$ (4.66)	$ (0.38)		
Total Bill on TOU			**$ 24.21**			**$ 26.33**	**$ 2.12**	**8.77%**	

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**150**	**kWh**
Demand	**1**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 1.01	1	$ 1.01	$ 1.05	1	$ 1.05	$ 0.04	3.96%	
Distribution Volumetric Rate	$ 6.9763	1	$ 6.98	$ 7.2934	1	$ 7.29	$ 0.32	4.55%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.3405)	1	$ (0.34)	$ 1.9737	1	$ 1.97	$ 2.31	-679.65%	
Sub-Total A (excluding pass through)			**$ 7.65**			**$ 10.32**	**$ 2.67**	**34.94%**	
Line Losses on Cost of Power	$ 0.1031	5	$ 0.52	$ 0.1031	5	$ 0.52	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.6062)	1	$ (0.61)	$ 0.3017	1	$ 0.30	$ 0.91	-149.77%	
CBR Class B Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
GA Rate Riders	$ -	150	$ -	$ -	150	$ -	$ -		
Low Voltage Service Charge	$ 0.01509	1	$ 0.02	$ 0.01525	1	$ 0.02	$ 0.00	1.06%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		1	$ -	$ (0.0001)	1	$ (0.00)	$ (0.00)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 7.58**			**$ 11.16**	**$ 3.58**	**47.24%**	
RTSR - Network	$ 2.6676	1	$ 2.67	$ 2.9539	1	$ 2.95	$ 0.29	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 1.6016	1	$ 1.60	$ 1.6878	1	$ 1.69	$ 0.09	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 11.85**			**$ 15.80**	**$ 3.95**	**33.36%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	155	$ 0.53	$ 0.0034	155	$ 0.53	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	155	$ 0.08	$ 0.0005	155	$ 0.08	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	98	$ 8.00	$ 0.0820	98	$ 8.00	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	26	$ 2.88	$ 0.1130	26	$ 2.88	$ -	0.00%	
TOU - On Peak	$ 0.1700	27	$ 4.59	$ 0.1700	27	$ 4.59	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 28.17**			**$ 32.12**	**$ 3.95**	**14.03%**	
HST	13%		$ 3.66	13%		$ 4.18	$ 0.51	14.03%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -	$ -		
Total Bill on TOU			**$ 31.83**			**$ 36.30**	**$ 4.47**	**14.03%**	

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**232**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 30.77	1	$ 30.77	$ 32.08	1	$ 32.08	$ 1.31	4.26%	
Distribution Volumetric Rate	$ -	232	$ -	$ -	232	$ -	$ -		
Fixed Rate Riders	$ (0.25)	1	$ (0.25)	$ 0.25	1	$ 0.25	$ 0.50	-200.00%	
Volumetric Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 30.52**			**$ 32.33**	**$ 1.81**	**5.93%**	
Line Losses on Cost of Power	$ 0.1031	8	$ 0.81	$ 0.1031	8	$ 0.81	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	232	$ (0.39)	$ 0.0008	232	$ 0.19	$ 0.58	-147.06%	
CBR Class B Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -		
GA Rate Riders	$ -	232	$ -	$ -	232	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	232	$ 0.01	$ 0.00005	232	$ 0.01	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		232	$ -	$ (0.0001)	232	$ (0.02)	$ (0.02)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 31.38**			**$ 33.74**	**$ 2.37**	**7.54%**	
RTSR - Network	$ 0.0094	240	$ 2.25	$ 0.0104	240	$ 2.49	$ 0.24	10.64%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	240	$ 1.30	$ 0.0057	240	$ 1.37	$ 0.07	5.56%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 34.93**			**$ 37.60**	**$ 2.68**	**7.67%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	240	$ 0.82	$ 0.0034	240	$ 0.82	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	240	$ 0.12	$ 0.0005	240	$ 0.12	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	151	$ 12.37	$ 0.0820	151	$ 12.37	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	39	$ 4.46	$ 0.1130	39	$ 4.46	$ -	0.00%	
TOU - On Peak	$ 0.1700	42	$ 7.10	$ 0.1700	42	$ 7.10	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 60.03**			**$ 62.71**	**$ 2.68**	**4.46%**	
HST	13%		$ 7.80	13%		$ 8.15	$ 0.35	4.46%	
Ontario Electricity Rebate	17.0%		$ (10.21)	17.0%		$ (10.66)	$ (0.46)		
Total Bill on TOU			**$ 57.63**			**$ 60.20**	**$ 2.57**	**4.46%**	

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**640**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 30.77	1	$ 30.77	$ 32.08	1	$ 32.08	$ 1.31	4.26%	
Distribution Volumetric Rate	$ -	640	$ -	$ -	640	$ -	$ -		
Fixed Rate Riders	$ (0.25)	1	$ (0.25)	$ 0.25	1	$ 0.25	$ 0.50	-200.00%	
Volumetric Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 30.52**			**$ 32.33**	**$ 1.81**	**5.93%**	
Line Losses on Cost of Power	$ 0.1031	22	$ 2.23	$ 0.1031	22	$ 2.23	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	640	$ (1.09)	$ 0.0008	640	$ 0.51	$ 1.60	-147.06%	
CBR Class B Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -		
GA Rate Riders	$ -	640	$ -	$ -	640	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	640	$ 0.03	$ 0.00005	640	$ 0.03	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		640	$ -	$ (0.0001)	640	$ (0.06)	$ (0.06)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32.12**			**$ 35.47**	**$ 3.35**	**10.42%**	
RTSR - Network	$ 0.0094	662	$ 6.22	$ 0.0104	662	$ 6.88	$ 0.66	10.64%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	662	$ 3.57	$ 0.0057	662	$ 3.77	$ 0.20	5.56%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 41.92**			**$ 46.12**	**$ 4.21**	**10.03%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	662	$ 2.25	$ 0.0034	662	$ 2.25	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	662	$ 0.33	$ 0.0005	662	$ 0.33	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	416	$ 34.11	$ 0.0820	416	$ 34.11	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	109	$ 12.29	$ 0.1130	109	$ 12.29	$ -	0.00%	
TOU - On Peak	$ 0.1700	115	$ 19.58	$ 0.1700	115	$ 19.58	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 110.74**			**$ 114.94**	**$ 4.21**	**3.80%**	
HST	13%		$ 14.40	13%		$ 14.94	$ 0.55	3.80%	
Ontario Electricity Rebate	17.0%		$ (18.83)	17.0%		$ (19.54)	$ (0.72)		
Total Bill on TOU			**$ 106.31**			**$ 110.35**	**$ 4.04**	**3.80%**	

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**800**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 30.77	1	$ 30.77	$ 32.08	1	$ 32.08	$ 1.31	4.26%	
Distribution Volumetric Rate	$ -	800	$ -	$ -	800	$ -	$ -		
Fixed Rate Riders	$ (0.25)	1	$ (0.25)	$ 0.25	1	$ 0.25	$ 0.50	-200.00%	
Volumetric Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 30.52**			**$ 32.33**	**$ 1.81**	**5.93%**	
Line Losses on Cost of Power	$ 0.1031	27	$ 2.79	$ 0.1031	27	$ 2.79	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	800	$ (1.36)	$ 0.0008	800	$ 0.64	$ 2.00	-147.06%	
CBR Class B Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -		
GA Rate Riders	$ -	800	$ -	$ -	800	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	800	$ 0.04	$ 0.00005	800	$ 0.04	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		800	$ -	$ (0.0001)	800	$ (0.08)	$ (0.08)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32.42**			**$ 36.15**	**$ 3.73**	**11.51%**	
RTSR - Network	$ 0.0094	827	$ 7.77	$ 0.0104	827	$ 8.60	$ 0.83	10.64%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	827	$ 4.47	$ 0.0057	827	$ 4.71	$ 0.25	5.56%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 44.66**			**$ 49.46**	**$ 4.81**	**10.76%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	827	$ 2.81	$ 0.0034	827	$ 2.81	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	827	$ 0.41	$ 0.0005	827	$ 0.41	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	520	$ 42.64	$ 0.0820	520	$ 42.64	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	136	$ 15.37	$ 0.1130	136	$ 15.37	$ -	0.00%	
TOU - On Peak	$ 0.1700	144	$ 24.48	$ 0.1700	144	$ 24.48	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 130.62**			**$ 135.43**	**$ 4.81**	**3.68%**	
HST	13%		$ 16.98	13%		$ 17.61	$ 0.62	3.68%	
Ontario Electricity Rebate	17.0%		$ (22.21)	17.0%		$ (23.02)	$ (0.82)		
Total Bill on TOU			**$ 125.40**			**$ 130.01**	**$ 4.61**	**3.68%**	

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**1,000**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 30.77	1	$ 30.77	$ 32.08	1	$ 32.08	$ 1.31	4.26%	
Distribution Volumetric Rate	$ -	1000	$ -	$ -	1000	$ -	$ -		
Fixed Rate Riders	$ (0.25)	1	$ (0.25)	$ 0.25	1	$ 0.25	$ 0.50	-200.00%	
Volumetric Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 30.52**			**$ 32.33**	**$ 1.81**	**5.93%**	
Line Losses on Cost of Power	$ 0.1031	34	$ 3.49	$ 0.1031	34	$ 3.49	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	1,000	$ (1.70)	$ 0.0008	1,000	$ 0.80	$ 2.50	-147.06%	
CBR Class B Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -		
GA Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	1,000	$ 0.05	$ 0.00005	1,000	$ 0.05	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		1,000	$ -	$ (0.0001)	1,000	$ (0.10)	$ (0.10)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 32.79**			**$ 37.00**	**$ 4.21**	**12.84%**	
RTSR - Network	$ 0.0094	1,034	$ 9.72	$ 0.0104	1,034	$ 10.75	$ 1.03	10.64%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0054	1,034	$ 5.58	$ 0.0057	1,034	$ 5.89	$ 0.31	5.56%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 48.09**			**$ 53.64**	**$ 5.55**	**11.55%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,034	$ 3.51	$ 0.0034	1,034	$ 3.51	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,034	$ 0.52	$ 0.0005	1,034	$ 0.52	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	650	$ 53.30	$ 0.0820	650	$ 53.30	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	170	$ 19.21	$ 0.1130	170	$ 19.21	$ -	0.00%	
TOU - On Peak	$ 0.1700	180	$ 30.60	$ 0.1700	180	$ 30.60	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 155.48**			**$ 161.03**	**$ 5.55**	**3.57%**	
HST	13%		$ 20.21	13%		$ 20.93	$ 0.72	3.57%	
Ontario Electricity Rebate	17.0%		$ (26.43)	17.0%		$ (27.38)	$ (0.94)		
Total Bill on TOU			**$ 149.26**			**$ 154.59**	**$ 5.33**	**3.57%**	

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**1,000**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 20.83	1	$ 20.83	$ 21.81	1	$ 21.81	$ 0.98	4.70%	
Distribution Volumetric Rate	$ 0.0270	1000	$ 27.00	$ 0.0283	1000	$ 28.30	$ 1.30	4.81%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.0001)	1000	$ (0.10)	$ 0.0007	1000	$ 0.70	$ 0.80	-800.00%	
Sub-Total A (excluding pass through)			**$ 47.73**			**$ 50.81**	**$ 3.08**	**6.45%**	
Line Losses on Cost of Power	$ 0.1031	34	$ 3.49	$ 0.1031	34	$ 3.49	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ (0.0017)	1,000	$ (1.70)	$ 0.0008	1,000	$ 0.80	$ 2.50	-147.06%	
CBR Class B Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -		
GA Rate Riders	$ -	1,000	$ -	$ -	1,000	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	1,000	$ 0.05	$ 0.00005	1,000	$ 0.05	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		1,000	$ -	$ (0.0001)	1,000	$ (0.10)	$ (0.10)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 50.00**			**$ 55.48**	**$ 5.48**	**10.96%**	
RTSR - Network	$ 0.0088	1,034	$ 9.10	$ 0.0097	1,034	$ 10.03	$ 0.93	10.23%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	1,034	$ 5.38	$ 0.0055	1,034	$ 5.69	$ 0.31	5.77%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 64.47**			**$ 71.19**	**$ 6.72**	**10.42%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,034	$ 3.51	$ 0.0034	1,034	$ 3.51	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,034	$ 0.52	$ 0.0005	1,034	$ 0.52	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	650	$ 53.30	$ 0.0820	650	$ 53.30	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	170	$ 19.21	$ 0.1130	170	$ 19.21	$ -	0.00%	
TOU - On Peak	$ 0.1700	180	$ 30.60	$ 0.1700	180	$ 30.60	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 171.86**			**$ 178.58**	**$ 6.72**	**3.91%**	
HST	13%		$ 22.34	13%		$ 23.22	$ 0.87	3.91%	
Ontario Electricity Rebate	17.0%		$ (29.22)	17.0%		$ (30.36)	$ (1.14)		
Total Bill on TOU			**$ 164.99**			**$ 171.44**	**$ 6.45**	**3.91%**	

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**15,000**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0338**	
Proposed/Approved Loss Factor	**1.0338**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 20.83	1	$ 20.83	$ 21.81	1	$ 21.81	$ 0.98	4.70%	
Distribution Volumetric Rate	$ 0.0270	15000	$ 405.00	$ 0.0283	15000	$ 424.50	$ 19.50	4.81%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.0001)	15000	$ (1.50)	$ 0.0007	15000	$ 10.50	$ 12.00	-800.00%	
Sub-Total A (excluding pass through)			**$ 424.33**			**$ 456.81**	**$ 32.48**	**7.65%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.0017)	15,000	$ (25.50)	$ 0.0008	15,000	$ 12.00	$ 37.50	-147.06%	
CBR Class B Rate Riders	$ -	15,000	$ -	$ -	15,000	$ -	$ -		
GA Rate Riders	$ -	15,000	$ -	$ -	15,000	$ -	$ -		
Low Voltage Service Charge	$ 0.00005	15,000	$ 0.75	$ 0.00005	15,000	$ 0.75	$ -	0.00%	
Smart Meter Entity Charge (if applicable)	$ 0.43	1	$ 0.43	$ 0.43	1	$ 0.43	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		15,000	$ -	$ (0.0001)	15,000	$ (1.50)	$ (1.50)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 400.01**			**$ 468.49**	**$ 68.48**	**17.12%**	
RTSR - Network	$ 0.0088	15,507	$ 136.46	$ 0.0097	15,507	$ 150.42	$ 13.96	10.23%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 0.0052	15,507	$ 80.64	$ 0.0055	15,507	$ 85.29	$ 4.65	5.77%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 617.11**			**$ 704.20**	**$ 87.09**	**14.11%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	15,507	$ 52.72	$ 0.0034	15,507	$ 52.72	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	15,507	$ 7.75	$ 0.0005	15,507	$ 7.75	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0820	10,080	$ 826.52	$ 0.0820	10,080	$ 826.52	$ -	0.00%	
TOU - Mid Peak	$ 0.1130	2,636	$ 297.89	$ 0.1130	2,636	$ 297.89	$ -	0.00%	
TOU - On Peak	$ 0.1700	2,791	$ 474.51	$ 0.1700	2,791	$ 474.51	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 2,276.76**			**$ 2,363.85**	**$ 87.09**	**3.83%**	
HST	13%		$ 295.98	13%		$ 307.30	$ 11.32	3.83%	
Ontario Electricity Rebate	17.0%		$ (387.05)	17.0%		$ (401.85)	$ (14.81)		
Total Bill on TOU			**$ 2,185.69**			**$ 2,269.30**	**$ 83.60**	**3.83%**	

Customer Class:	**GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**127,750** kWh
Demand	**250** kW
Current Loss Factor	**1.0338**
Proposed/Approved Loss Factor	**1.0338**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 200.00	1	$ 200.00	$ 200.00	1	$ 200.00	$ -	0.00%	
Distribution Volumetric Rate	$ 5.6423	250	$ 1,410.58	$ 5.9724	250	$ 1,493.10	$ 82.53	5.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.2108)	250	$ (52.70)	$ (0.2477)	250	$ (61.93)	$ (9.23)	17.50%	
Sub-Total A (excluding pass through)			**$ 1,557.88**			**$ 1,631.18**	**$ 73.30**	**4.71%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.6416)	250	$ (160.40)	$ 0.3489	250	$ 87.23	$ 247.63	-154.38%	
CBR Class B Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -		
GA Rate Riders	$ 0.0006	127,750	$ 76.65	$ (0.0029)	127,750	$ (370.48)	$ (447.13)	-583.33%	
Low Voltage Service Charge	$ 0.01989	250	$ 4.97	$ 0.02011	250	$ 5.03	$ 0.05	1.11%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		250	$ -	$ (0.0001)	250	$ (0.03)	$ (0.03)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,479.10**			**$ 1,352.93**	**$ (126.17)**	**-8.53%**	
RTSR - Network	$ 3.5955	250	$ 898.88	$ 3.9813	250	$ 995.33	$ 96.45	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.1118	250	$ 527.95	$ 2.2255	250	$ 556.38	$ 28.43	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,905.92**			**$ 2,904.63**	**$ (1.29)**	**-0.04%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	132,068	$ 449.03	$ 0.0034	132,068	$ 449.03	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	132,068	$ 66.03	$ 0.0005	132,068	$ 66.03	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	132,068	$ 12,770.97	$ 0.0967	132,068	$ 12,770.97	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 16,192.21**			**$ 16,190.91**	**$ (1.29)**	**-0.01%**	
HST	13%		$ 2,104.99	13%		$ 2,104.82	$ (0.17)	-0.01%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 18,297.20**			**$ 18,295.73**	**$ (1.46)**	**-0.01%**	

Customer Class:	**GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**1,277,500** kWh
Demand	**4,000** kW
Current Loss Factor	**1.0338**
Proposed/Approved Loss Factor	**1.0338**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 4,193.93	1	$ 4,193.93	$ 4,193.93	1	$ 4,193.93	$ -	0.00%	
Distribution Volumetric Rate	$ 5.1687	4000	$ 20,674.80	$ 5.4993	4000	$ 21,997.20	$ 1,322.40	6.40%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.1670)	4000	$ (668.00)	$ 0.2021	4000	$ 808.40	$ 1,476.40	-221.02%	
Sub-Total A (excluding pass through)			**$ 24,200.73**			**$ 26,999.53**	**$ 2,798.80**	**11.56%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.7040)	4,000	$ (2,816.00)	$ 0.3938	4,000	$ 1,575.20	$ 4,391.20	-155.94%	
CBR Class B Rate Riders	$ -	4,000	$ -	$ -	4,000	$ -	$ -		
GA Rate Riders	$ 0.0006	1,277,500	$ 766.50	$ (0.0029)	1,277,500	$ (3,704.75)	$ (4,471.25)	-583.33%	
Low Voltage Service Charge	$ 0.02126	4,000	$ 85.04	$ 0.02149	4,000	$ 85.96	$ 0.92	1.08%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		4,000	$ -	$ (0.0001)	4,000	$ (0.40)	$ (0.40)		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 22,236.27**			**$ 24,955.54**	**$ 2,719.27**	**12.23%**	
RTSR - Network	$ 3.7331	4,000	$ 14,932.40	$ 4.1337	4,000	$ 16,534.80	$ 1,602.40	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.2571	4,000	$ 9,028.40	$ 2.3786	4,000	$ 9,514.40	$ 486.00	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 46,197.07**			**$ 51,004.74**	**$ 4,807.67**	**10.41%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	1,320,680	$ 4,490.31	$ 0.0034	1,320,680	$ 4,490.31	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	1,320,680	$ 660.34	$ 0.0005	1,320,680	$ 660.34	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	1,320,680	$ 127,709.71	$ 0.0967	1,320,680	$ 127,709.71	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 179,057.68**			**$ 183,865.35**	**$ 4,807.67**	**2.68%**	
HST	13%		$ 23,277.50	13%		$ 23,902.50	$ 625.00	2.68%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 202,335.18**			**$ 207,767.84**	**$ 5,432.67**	**2.68%**	

Customer Class:	**LARGE USE SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**4,000,000** kWh
Demand	**10,000** kW
Current Loss Factor	**1.0051**
Proposed/Approved Loss Factor	**1.0051**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 15,231.32	1	$ 15,231.32	$ 15,231.32	1	$ 15,231.32	$ -	0.00%	
Distribution Volumetric Rate	$ 5.0761	10000	$ 50,761.00	$ 5.4189	10000	$ 54,189.00	$ 3,428.00	6.75%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ (0.1999)	10000	$ (1,999.00)	$ 0.2011	10000	$ 2,011.00	$ 4,010.00	-200.60%	
Sub-Total A (excluding pass through)			**$ 63,993.32**			**$ 71,431.32**	**$ 7,438.00**	**11.62%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ (0.9152)	10,000	$ (9,152.00)	$ 0.4832	10,000	$ 4,832.00	$ 13,984.00	-152.80%	
CBR Class B Rate Riders	$ -	10,000	$ -	$ -	10,000	$ -	$ -		
GA Rate Riders	$ 0.0006	4,000,000	$ 2,400.00	$ -	4,000,000	$ -	$ (2,400.00)	-100.00%	
Low Voltage Service Charge	$ 0.02394	10,000	$ 239.40	$ 0.0242	10,000	$ 242.00	$ 2.60	1.09%	
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders		10,000	$ -	$ -	10,000	$ -	$ -		
Sub-Total B - Distribution (includes Sub-Total A)			**$ 57,480.72**			**$ 76,505.32**	**$ 19,024.60**	**33.10%**	
RTSR - Network	$ 4.1384	10,000	$ 41,384.00	$ 4.5825	10,000	$ 45,825.00	$ 4,441.00	10.73%	In the manager's summary, discuss the reas
RTSR - Connection and/or Line and Transformation Connection	$ 2.5417	10,000	$ 25,417.00	$ 2.6785	10,000	$ 26,785.00	$ 1,368.00	5.38%	In the manager's summary, discuss the reas
Sub-Total C - Delivery (including Sub-Total B)			**$ 124,281.72**			**$ 149,115.32**	**$ 24,833.60**	**19.98%**	
Wholesale Market Service Charge (WMSC)	$ 0.0034	4,020,400	$ 13,669.36	$ 0.0034	4,020,400	$ 13,669.36	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0005	4,020,400	$ 2,010.20	$ 0.0005	4,020,400	$ 2,010.20	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
Average IESO Wholesale Market Price	$ 0.0967	4,020,400	$ 388,772.68	$ 0.0967	4,020,400	$ 388,772.68	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 528,734.21**			**$ 553,567.81**	**$ 24,833.60**	**4.70%**	
HST	13%		$ 68,735.45	13%		$ 71,963.82	$ 3,228.37	4.70%	
Ontario Electricity Rebate	17.0%		$ -	17.0%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 597,469.66**			**$ 625,531.63**	**$ 28,061.97**	**4.70%**	

REVENUE PER RATE CLASS UNDER CURRENT AND PROPOSED RATES

1. INTRODUCTION

This Schedule outlines Hydro Ottawa's revenue per rate class under current and proposed rates. Please see Table 1 below for detailed calculations of revenue per rate class under 2020 rates, and a reconciliation of rate class revenue at 2020 rates and other revenue to total revenue requirement.

The revenue deficiency/sufficiency was determined by calculating what the revenue would have been using 2020 rates, and the forecasted 2023 load and customer/connection numbers. This produces the amount of revenue Hydro Ottawa would collect at 2020 rates with an updated load forecast. The 2023 Transformer Ownership Credit ("TOC") is used to adjust the revenue at 2020 rates to produce Hydro Ottawa's revenue requirement after other revenues. Rather than updating for 2022 rates, Hydro Ottawa compiled the analysis in this manner as the 2020 rates offer a stable base of comparisons to its 2021-2025 Custom Incentive Rate-setting ("Custom IR") Application.

Detailed calculations of revenue requirement at proposed rates can be found in Sheet 13: Rate Design of Attachment 6-1-1(A): OEB Workform - 2023 Revenue Requirement Workform.

Table 1 - Revenue per Rate Class and Reconciliation to 2023 Revenue Requirement[1]

Rate Class	Average # Customers / Connections	2023 Consumption		2020 Rates		Revenues at 2020 Rates ($'000s)	2023 TOC ($'000s)	Difference ($'000s)
		MWh	KW	Monthly SC	Vol. R (kWh/ KW)			
Residential	322,705	2,305,786	n/a	$27.79	n/a	$107,616	n/a	$107,616
GS< 50kW	25,704	713,228	n/a	$19.32	$0.0250	$23,790	n/a	$23,790
GS > 50 to 1,499 kW	3,055	2,880,207	6,925,845	$200.00	$4.8760	$41,102	$349	$40,754
GS > 1,500 to 4,999 kW	68	703,557	1,555,042	$4,193.93	$4.4562	$10,352	$403	$9,948
Large Use	11	575,413	1,054,605	$15,231.32	$4.2422	$6,484	$321	$6,164
Standby Power	3	n/a	7,440	$145.13	$1.7766	$18	n/a	$18
Unmetered Scattered Load	3,321	12,737	n/a	$5.09	$0.0242	$511	n/a	$511
Sentinel Lighting	55	47	132	$3.17	$14.8502	$4	n/a	$4
Street Lighting	64,645	23,893	66,152	$0.91	$6.3414	$1,125	n/a	$1,125
Total Revenue at 2020 Rates						**$191,003**	**$1,073**	**$189,930**

Other Revenue	$9,291
Total Revenue	$199,222
2023 Revenue Requirement	$229,694
2023 Revenue Deficiency	**$30,472**

[1] Totals may not sum due to rounding.

BILL IMPACT INFORMATION

1. INTRODUCTION

This Schedule describes bill impacts for typical customers in each rate class arising from Hydro Ottawa's revenue requirement adjusted for cost allocation.

Details of the impacts of the proposed rates are provided in Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges. Attachment 8-10-1(A) illustrates individual and combined impacts of the distribution component of the rate transmission and network charges, as well as the total bill impact, as based upon the typical consumption level used for each rate class.

2. SUMMARY OF RATE IMPACTS

Table 1 below provides a summary of bill impacts per rate class including the total change in monthly bill, as expressed in both monetary and percentage terms. The summary is inclusive of variance accounts. Additional bill impacts are provided in Attachment 8-10-1(A): OEB Workform - 2022 Current and 2023 Proposed Tariff of Rates and Charges which are not shown in Table 1.

Table 1 – Summary of Rate Impacts

Rate Class		Approved 2022	Proposed 2023
Residential (750 kWh)	Distribution Charge	$30.52	$32.33
	Change in Distribution Charge		$1.81
	% Distribution Increase		5.93%
	% Increase of Total Bill		3.71%
Residential (232 kWh)	Distribution Charge	$30.52	$32.33
	Change in Distribution Charge		$1.81
	% Distribution Increase		5.93%
	% Increase of Total Bill		4.46%
General Service <50 kW (2000 kWh)	Distribution Charge	$74.63	$79.81
	Change in Distribution Charge		$5.18
	% Distribution Increase		6.94%
	% Increase of Total Bill		3.87%
General Service 50 kW - 1,499 kW (250 kW)	Distribution Charge	$1,557.88	$1,631.18
	Change in Distribution Charge		$73.30
	% Distribution Increase		4.71%
	% Increase of Total Bill		3.27%
General Service 1,500 kW - 4,999 kW (2,500 kW)	Distribution Charge	$16,698.18	$18,447.43
	Change in Distribution Charge		$1,749.25
	% Distribution Increase		10.48%
	% Increase of Total Bill		0.81%
Large Use (7,500 kW)	Distribution Charge	$51,802.82	$57,381.32
	Change in Distribution Charge		$5,578.50
	% Distribution Increase		10.77%
	% Increase of Total Bill		3.59%
Sentinel Lighting (0.4 kW)	Distribution Charge	$13.11	$14.82
	Change in Distribution Charge		$1.70
	% Distribution Increase		12.99%
	% Increase of Total Bill		8.77%
Street Lighting (1 kW)	Distribution Charge	$7.65	$10.32
	Change in Distribution Charge		$2.67
	% Distribution Increase		34.94%
	% Increase of Total Bill		14.03%
Unmetered Scattered Load (470 kWh)	Distribution Charge	$18.30	$20.19
	Change in Distribution Charge		$1.89
	% Distribution Increase		10.31%
	% Increase of Total Bill		4.70%

3. RATE MITIGATION FOR STREET LIGHTING CLASS

According to Chapter 2[1] and Chapter 3[2] *Filing Requirements for Electricity Rate Applications* issued by the OEB on April 18, 2022, LDCs are to file a rate mitigation plan for any customer class that has a total bill impact that exceeds 10%. Table 1 above shows a proposed total bill increase for the Street Lighting class that exceeds 10%. The proposed total bill for 2023 includes a Lost Revenue Adjustment Mechanism ("LRAM") rate rider of $1.9737 per KW, as detailed in Table 8 of Exhibit 9-3-1: Disposition of Deferral and Variance Accounts. Table 2 shows what the total bill increase for the Street Lighting class would be without the LRAM rate rider.

Table 2 – Street Lighting rate impact without LRAM rate rider

Rate Class		Approved 2022	Proposed 2023
Street Lighting (1 kW)	Distribution Charge	$7.65	$8.34
	Change in Distribution Charge		$0.70
	% Distribution Increase		9.12%
	% Increase of Total Bill		7.02%

A large-scale street light conversion occurred over the years 2016 to 2020, with the majority of the conversions occurring in 2017 and 2018. The Street Light conversion was not part of the 2016-2020 approved load forecast.

In line with Chapter 2 and Chapter 3 *Filing Requirements for Electricity Rate Applications* issued by the OEB on April 18, 2022, Hydro Ottawa is seeking clearance of $2,048,746 related to the Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA"), as part of this application. The portion related to the Street Lighting class is $1,064,686. Please refer to Exhibit 9-3-1: Disposition of Deferral and Variance Accounts for details regarding the disposition period and rate riders for the LRAMVA. In addition, please refer to Exhibit 4-4-2 LRAM Variance Account for details on the methodology used in calculating the Account 1568 balance.

[1] Ontario Energy Board, *Chapter 2 Filing Requirements for Electricity Distribution Rate Applications,* (April 18, 2022), p. 55.
[2] Ontario Energy Board, *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications,* (April 18, 2022), p. 7.

For the Street Lighting class, Hydro Ottawa is proposing to clear the 2017 LRAMVA balances of $126,198 in 2023 and the remaining LRAMVA balances for years 2018-2020 of $938,488 in 2024 and 2025 equally. This is to help facilitate a more levelized rate impact through the remainder of the rate term for this class.

SUMMARY OF CURRENT DEFERRAL AND VARIANCE ACCOUNTS

1. INTRODUCTION

This Schedule provides a summary of currently held deferral and variance accounts ("DVAs"), as of December 31, 2021. A continuity schedule for current DVAs can be found in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule).

Details of new accounts for which approval is being sought as part of this Application are included in Exhibit 9-2-1: New Deferral and Variance Accounts. Details of the accounts for which Hydro Ottawa is seeking disposition are discussed in Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

2. DETAILS OF DVAs

Tables 1 and 2 below present a complete list of Hydro Ottawa's active DVAs. The DVAs are categorized based on the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative*[1] ("EDDVAR Report"), which categorizes the DVAs into Group 1 and Group 2 Accounts. In Table 1, Uniform System of Accounts ("USofA") Account 1595 will have a Sub-Account for each year from 2016-2022. In Hydro Ottawa's 2021-2025 Approved Settlement Agreement,[2] the Sub-Accounts for 2016 and 2017 were cleared on a final basis. Subsequently in Hydro Ottawa's 2022 Rate Application, Sub-Account 1595 (2018) was cleared on a final basis.

In 'Tab 2b. Continuity Schedule' of Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) in Accounts USofA 1522, Hydro Ottawa made the following adjustments to the model:

- in columns AV and BA, adjustments were made for the opening balances for 2021 principle and interest; and
- adjustment amounts were entered in column BK, so the total claim for these accounts would be $0 and not propose disposition, as cells in column BU did not have an option to state this in the model.

[1] Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR),* EB-2008-0046 (July 31, 2009).
[2] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 33,41 & 65.

In 'Tab 7. Rate Rider Calculations' of Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule), Hydro Ottawa made the following adjustments to the model:

- lines were added (rows 68 & 95) to indicate the rate rider recovery period in months for the two rate riders; Account 1580, sub-account CBR Class B and RSVA Global Adjustment. This adjustment was to allow for the proposals of different recovery periods for these two rate riders; and
- the Rate Rider Calculation for Account 1568 has been split into 3 tables (rows 204 - 267); the first table (rows 204 - 230) now excludes the Street Lighting class, the second table (rows 232 - 248) is the Street Lighting class for 2023 only, and the third table (rows 251 - 267) is Street Lighting class for 2024 and 2025. This was done to allow Hydro Ottawa to propose different rate riders for account 1568 for the Street Lighting class by the balance and Rate Rider recovery period.

Please refer to Exhibit 9-3-1: Disposition of Deferral and Variance Accounts for further details on the split of these rate rider calculations and how Hydro Ottawa is proposing to dispose of rate riders in this rate application.

Hydro Ottawa confirms that DVAs are being used as prescribed in the OEB's *Accounting Procedures Handbook* ("APH"). Please refer to Exhibit 9-1-2: Group 1 Accounts and Exhibit 9-1-3: Group 2 Accounts for additional information on these Accounts.

Table 1 – Group 1 DVAs

Group 1 Account – Description	Account
Low Voltage ("LV") Variance Account	1550
Smart Meter Entity Charge Variance Account	1551
Retail Settlement Variance Account ("RSVA") – Wholesale Market Service Charge	1580
RSVA – Retail Transmission Network Charge	1584
RSVA – Retail Transmission Connection Charge	1586
RSVA – Power (excluding Global Adjustment)	1588
RSVA – Global Adjustment	1589
Disposition and Recovery/Refund of Regulatory Balances (2016-2022)	1595

Table 2 – Group 2 DVAs

Group 2 Account – Description	Account
Other Regulatory Assets[3]	1508
Impacts Arising from the COVID-19 Emergency	1509
Pension & Other Post-Employment Benefits ("OPEB") Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522
Renewable Generation Connection Funding Adder Deferral Account	1533
Lost Revenue Adjustment Mechanism ("LRAM") Variance Account	1568
PILS and Tax Variance	1592

3. CONTINUITY SCHEDULE

A complete continuity schedule for all DVAs, including Sub-Accounts, can be found in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule). Hydro Ottawa is using the DVA Workform provided by the OEB via email on May 27, 2022. The utility has completed the model using audited balances to the end of 2021.

For more details on Hydro Ottawa's proposed disposition of DVAs, please see Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

[3] This Account has multiple Sub-Accounts. Please see Table 4 below for a complete list.

4. CARRYING CHARGES

The interest rate used for the calculation of all carrying charges to applicable Accounts is prescribed by the OEB and published quarterly on its website. Table 3 includes the interest rates up to Q1 2022. Hydro Ottawa confirms that it uses these interest rates, where applicable.

Table 3 – 2021 ACTUALS – Interest Rates for Carrying Charges on DVAs

Prescribed Interest Rate		
Period Used	**Approved for Deferral and Variance Accounts**	**CWIP Account - Prescribed Interest Rate**
Q3 2022	2.20%	4.66%
Q2 2022	1.02%	3.31%
Q1 2022	0.57%	2.72%
Q2 2021 to Q4 2021	0.57%	2.29%
Q4 2020 to Q1 2021	0.57%	2.03%
Q3 2020	0.57%	2.48%
Q2 2020	2.18%	2.48%
Q3 2019 to Q1 2020	2.18%	2.88%
Q2 2019	2.18%	3.39%
Q1 2019	2.45%	3.82%
Q4 2018	2.17%	3.35%
Q2 2018 to Q3 2018	1.89%	3.35%
Q4 2017 to Q1 2018	1.50%	2.99%
Q3 2017	1.10%	2.53%
Q1 2017 to Q2 2017	1.10%	2.81%

5. RECONCILIATION OF CONTINUITY SCHEDULE VS. REPORTING AND RECORD KEEPING REQUIREMENTS

Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) only has immaterial differences in the Account balances as of December 31, 2021 between the continuity schedule and 2.1.7 of the OEB's RRR. Account 1588 and Account 1589 are different from the RRR balances, as the balances in the continuity schedule reflect OEB Filing Requirement true-ups in 2020 and 2021, details are provided in the following piece of evidence: sheet "3. Appendix A" within Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule).

6. NEW DVAs AND SUB-ACCOUNTS

Please see Exhibit 9-2-1: New Deferral and Variance Accounts for information on new DVAs and Sub-Accounts.

7. ADJUSTMENTS TO DVAs

Hydro Ottawa confirms that it has not made any adjustments to DVA balances that were previously approved by the OEB on a final basis.

8. STATUS OF GROUP 2 ACCOUNTS

Hydro Ottawa identified active Group 2 Accounts in Table 2 above. Table 4 below outlines how the utility has planned action for the Group 2 Accounts in 2023 (i.e. continue or discontinue). For information on those Accounts for which Hydro Ottawa is continuing, please see Exhibit 9-1-3: Group 2 Accounts. Please note Group 2 Accounts that were discontinued per Hydro Ottawa's 2021-2025 Approved Settlement Agreement have been removed from these Tables.[4]

[4] Hydro Ottawa Limited, 2021-2025 *Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 37.

1

Table 4 – Proposed Action on Group 2 Accounts for 2023

Group 2 Account - Description	Account	Continue/Discontinue
Other Regulatory Assets - Sub-Accounts		
Incremental Capital Charges	1508	Continue
Capital Charges	1508	Continue
Pension & OPEB	1508	Continue
Gains and Loss on Disposal of Fixed Assets Variance Account	1508	Continue
Earnings Sharing Mechanism ("ESM") Variance Account	1508	Continue
Connection Cost Recovery Agreement Payment	1508	Continue
Efficiency Adjustment Mechanism Deferral Account	1508	Continue
OEB Cost Assessment Variance	1508	Continue[5]
CCRA Payments	1508	Continue
Capital Variance Account	1508	Continue
POAM Accounts	1508	Continue
Pole Attachment Revenue Variance	1508	Continue
Designated Broadband Project Impacts	1508	New generic
Impacts Arising from COVID-19 Emergency[6]	1509	Continue
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	Continue
Renewable Generation Connection Funding Adder Deferral Account	1533	Continue
LRAM Variance Account	1568	Continue
PILS and Tax Variances - Sub-Account: CCA Changes	1592	Continue

2

[5] Hydro Ottawa recorded amounts into the OEB Cost Assessment Variance Account until December 31, 2020, prior to the rebasing of rates in 2021. This Account will therefore not have additional principal balances recorded during the 2021-2025 period. However, it will be cleared and discontinued after December 31, 2020.

[6] Please refer to section 4.4 of Exhibit 9-1-3: Group 2 Accounts for further details on the COVID-19 Sub-Accounts.

Ontario Energy Board

2023 Deferral/Variance Account Workform

version 1.0

Utility Name	Hydro Ottawa Limited
Service Territory	
Assigned EB Number	EB-2022-0042
Name of Contact and Title	April Barrie, Director, Regulatory Affairs
Phone Number	613-738-5499 ext. 2106
Email Address	RegulatoryAffairs@HydroOttawa.com

To determine the first year the continuity schedules in tabs 2a and 2b will be generated for input, answer the following questions:

For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020.

Question 1	**Year Selected**
For Accounts 1588 and 1589, Please indicate the year the account balances were last disposed on a final basis for information purposes.	2022
Determine whether scenario a or b below applies, then select the appropriate year. a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis. b) If the accounts balances were last approved on an interim basis, and i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis.	2020

Question 2

For the remaining Group 1 DVAs,

Please indicate the year of the account balances were last disposed on a final basis for information purposes.	2021
Determine whether scenario a or b below applies, then select the appropriate year. a) If the accounts balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis. b) If the accounts were last approved on an interim basis, and i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. ii) there are changes to the previously approved interim balaces, select the year of the year-end balances that were last approved for disposition on a final basis.	2020

Question 3

Select the earliest account balance vintage year in which there is a balance in Account 1595 *(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016)*	2018

Question 4

Select the earlier of i) the year of the year-end balances in which Group 2 DVAs were last disposed and ii) the earliest year of the year-end balances in which Group 2 DVAs started to accumulate.	2019

To determine whether tabs 6 and 6.2 will be generated, answer the following questions:

Question 5

Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #1 above to the year requested for disposition) or forecasted in the test year?	Yes

Question 6

Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #2 above to the year requested for disposition) or the forecasted in the test year?

Yes

General Notes

Notes

Pale green cells represent input cells.

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

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

Pale grey cell represent auto-populated RRR data

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Energy Board

Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

Account Descriptions	Account Number	2018										2019									
		Opening Principal Amounts as of Jan-1-18	Transactions Debit / (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments(1) during 2018	Closing Principal Balance as of Dec-31-18	Opening Interest Amounts as of Jan-1-18	Interest Jan-1 to Dec-31-18	OEB-Approved Disposition during 2018	Interest Adjustments(1) during 2018	Closing Interest Amounts as of Dec-31-18	Opening Principal Amounts as of Jan-1-19	Transactions(1) Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(1) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(1) during 2019	Closing Interest Amounts as of Dec-31-19
Group 1 Accounts																					
LV Variance Account	1550	$0				$0	$0				$0	$0				$0	$0				$0
Smart Metering Entity Charge Variance Account	1551	$0				$0	$0				$0	$0				$0	$0				$0
RSVA - Wholesale Market Service Charge[5]	1580	$0				$0	$0				$0	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class A[2]	1580	$0				$0	$0				$0	$0				$0	$0				$0
Variance WMS – Sub-account CBR Class B[2]	1580	$0				$0	$0				$0	$0				$0	$0				$0
RSVA - Retail Transmission Network Charge	1584	$0				$0	$0				$0	$0				$0	$0				$0
RSVA - Retail Transmission Connection Charge	1586	$0				$0	$0				$0	$0				$0	$0				$0
RSVA - Power (excluding Global Adjustment)[4]	1588	$0				$0	$0				$0	$0				$0	$0				$0
RSVA - Global Adjustment [4]	1589	$0				$0	$0				$0	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	$0				$0	$0				$0	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	1595	$0				$0	$0				$0	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	1595	$0				$0	$0				$0	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595	$0				$0	$0				$0	$0				$0	$0				$0
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595	$0				$0	$0				$0	$0				$0	$0				$0
Refer to the Filing Requirements for Account 1595 disposition eligibility.																					
Group 1 total (including Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Group 1 total (excluding Account 1589)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
RSVA - Global Adjustment	**1589**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

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

1) If the LDC's rate year begins on January 1, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.
2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580,Variance WMS – Sub-account CBR Class B.

Energy Board

Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

		2020									2021										2022			
Account Descriptions	**Account Number**	**Opening Principal Amounts as of Jan-1-20**	**Transactions(1) Debit / (Credit) during 2020**	**OEB-Approved Disposition during 2020**	**Principal Adjustments(1) during 2020**	**Closing Principal Balance as of Dec-31-20**	**Opening Interest Amounts as of Jan-1-20**	**Interest Jan-1 to Dec-31-20**	**OEB-Approved Disposition during 2020**	**Interest Adjustments(1) during 2020**	**Closing Interest Amounts as of Dec-31-20**	**Opening Principal Amounts as of Jan-1-21**	**Transactions Debit / (Credit) during 2021**	**OEB-Approved Disposition during 2021**	**Principal Adjustments(1) during 2021**	**Closing Principal Balance as of Dec-31-21**	**Opening Interest Amounts as of Jan-1-21**	**Interest Jan-1 to Dec-31-21**	**OEB-Approved Disposition during 2021**	**Interest Adjustments(1) during 2021**	**Closing Interest Amounts as of Dec 31-21**	**Principal Disposition during 2022 - instructed by OEB**	**Interest Disposition during 2022 - instructed by OEB**	**Closing Principal Balances as of Dec 31-21 Adjusted for Dispositions during 2022**	**Closing Interest Balances as of Dec 31-21 Adjusted for Dispositions during 2022**
Group 1 Accounts																									
LV Variance Account	1550	$0			-$872,589.65	-$872,589.65	$0			-$8,527.42	-$8,527.42	-$872,589.65	-$361,169.87	-$304,865.26		-$948,894.26	-$8,527.42	-$4,254.88	-$8,599.56		-$4,182.74	-$567,724.39	-$3,163.89	-$381,169.87	-$1,018.85
Smart Metering Entity Charge Variance Account	1551	$0			-$136,078.20	-$136,078.20	$0			-$1,930.42	-$1,930.42	-$136,078.20	-$232,696.63	-$75,564.39		-$293,210.44	-$1,930.42	-$659.86	-$2,317.35		-$272.93	-$60,513.81	$42.00	-$232,696.63	-$314.93
RSVA - Wholesale Market Service Charge[5]	1580	$0			-$6,286,670.52	-$6,286,670.52	$0			-$39,634.50	-$39,634.50	-$6,286,670.52	$4,316,454.22	-$2,022,575.57		$52,359.27	-$39,634.50	-$13,136.75	-$37,808.38		-$14,962.87	-$4,264,094.95	-$26,131.46	$4,316,454.22	$11,168.59
Variance WMS – Sub-account CBR Class A[2]	1580	$0				$0.00	$0				$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Variance WMS – Sub-account CBR Class B[2]	1580	$0			-$698,191.62	-$698,191.62	$0			-$13,242.06	-$13,242.06	-$698,191.62	-$693,228.11	-$477,648.52		-$913,771.21	-$13,242.06	-$2,295.26	-$14,952.30		-$585.02	-$220,534.10	$453.20	-$693,237.11	-$1,038.22
RSVA - Retail Transmission Network Charge	1584	$0			-$482,862.10	-$482,862.10	$0			-$25,673.51	-$25,673.51	-$482,862.10	$7,422,886.55	-$714,195.47		$7,654,219.92	-$25,673.51	$18,415.40	-$27,988.37		$20,730.26	$231,333.37	$3,633.46	$7,422,886.55	$17,096.80
RSVA - Retail Transmission Connection Charge	1586	$0			-$7,933,378.81	-$7,933,378.81	$0			-$129,914.45	-$129,914.45	-$7,933,378.81	-$1,899,873.03	-$4,577,938.30		-$5,255,313.54	-$129,914.45	-$23,280.99	-$150,105.53		-$3,089.91	-$3,355,440.51	$1,065.07	-$1,899,873.03	-$4,154.98
RSVA - Power (excluding Global Adjustment)[4]	1588	$0			$1,681,120.48	$1,681,120.48	$0			$16,444.50	$16,444.50	$1,681,120.48	$4,237,688.59	$743,191.93	-$1,901,562.05	$3,274,055.09	$16,444.50	$11,845.00	$14,285.89		$14,003.61	$937,928.55	$7,504.80	$2,336,126.54	$6,498.81
RSVA - Global Adjustment [4]	1589	$0			$7,537,667.81	$7,537,667.81	$0			$292,750.91	$292,750.91	$7,537,667.81	-$7,412,423.88	$5,762,959.60	$680,533.90	-$4,957,181.77	$292,750.91	-$15,645.39	$288,464.29		-$11,358.77	$1,774,708.21	$14,402.46	-$6,731,889.98	-$25,761.23
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595	$0			-$272,638.19	-$272,638.19	$0			-$429,142.61	-$429,142.61	-$272,638.19	$68.58			-$272,569.61	-$429,142.61	-$1,553.59	$0.00		-$430,696.20	-$272,638.19	-$430,696.65	$68.58	$0.45
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	1595	$0			$145,938.57	$145,938.57	$0			-$126,473.06	-$126,473.06	$145,938.57	$183.22			$146,121.79	-$126,473.06	$832.64	$0.00		-$125,640.42	$0.00	$0.00	$146,121.79	-$125,640.42
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	1595	$0			-$31,509.46	-$31,509.46	$0			-$15,711.34	-$15,711.34	-$31,509.46	-$64,148.08			-$95,657.54	-$15,711.34	-$30,485.00	$0.00		-$46,196.34	$0.00	$0.00	-$95,657.54	-$46,196.34
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595	$0				$0.00	$0				$0.00	$0.00	$1,272,102.00	$7,811,626.43		-$6,539,524.43	$0.00	-$330,708.34	$201,913.83		-$532,622.17	$0.00	$0.00	-$6,539,524.43	-$532,622.17
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595	$0				$0.00	$0				$0.00	$0.00				$0.00	$0.00				$0.00	$5,796,975.82	$432,891.01	-$5,796,975.82	-$432,891.01
Refer to the Filing Requirements for Account 1595 disposition eligibility.																									
Group 1 total (including Account 1589)		$0	$0	$0	-$7,349,191.69	-$7,349,191.69	$0	$0	$0	-$481,053.96	-$481,053.96	-$7,349,191.69	$6,565,843.56	$6,144,990.45	-$1,221,028.15	-$8,149,366.73	-$481,053.96	-$390,927.02	$262,892.52	$0.00	-$1,134,873.50	$0.00	$0.00	-$8,149,366.73	-$1,134,873.50
Group 1 total (excluding Account 1589)		$0	$0	$0	-$14,886,859.50	-$14,886,859.50	$0	$0	$0	-$773,804.87	-$773,804.87	-$14,886,859.50	$13,978,267.44	$382,030.85	-$1,901,562.05	-$3,192,184.96	-$773,804.87	-$375,281.63	-$25,571.77	$0.00	-$1,123,514.73	-$1,774,708.21	-$14,402.46	-$1,417,476.75	-$1,109,112.27
RSVA - Global Adjustment	**1589**	$0	$0	$0	$7,537,667.81	$7,537,667.81	$0	$0	$0	$292,750.91	$292,750.91	$7,537,667.81	-$7,412,423.88	$5,762,959.60	$680,533.90	-$4,957,181.77	$292,750.91	-$15,645.39	$288,464.29	$0.00	-$11,358.77	$1,774,708.21	$14,402.46	-$6,731,889.98	-$25,761.23

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

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

1) If the LDC's rate year begins on January 1, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.
2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580,Variance WMS – Sub-account CBR Class B.

Energy Board

Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

0.014975

Account Descriptions	Account Number	Projected Interest from Jan 1, 2022 to December 31, 2022 on Dec 31 -21 balance adjusted for disposition during 2022 (2)	Projected Interest from January 1, 2023 to April 30, 2023 on Dec 31 -21 balance adjusted for disposition during 2022 (2)	Total Interest	Total Claim	Accounts To Dispose Yes/No	As of Dec 31-21	Variance RRR vs. 2021 Balance (Principal + Interest)	
		Projected Interest on Dec-31-21 Balances					2.1.7 RRR		
Group 1 Accounts									
LV Variance Account	1550	-$5,708.02		-$6,726.87	-$387,896.74		-$953,077.00	$0.00	
Smart Metering Entity Charge Variance Account	1551	-$3,484.63		-$3,799.56	-$236,496.19		-$293,483.37	$0.00	
RSVA - Wholesale Market Service Charge[5]	1580	$64,638.90		$75,807.49	$4,392,261.71		$37,396.40	$0.00	Variance does not agree to RRR CBR balance in BV28. Please provide an explanation of the variance in tab 3 - Appendix A
Variance WMS – Sub-account CBR Class A[5]	1580	$0.00		$0.00	$0.00			$0.00	
Variance WMS – Sub-account CBR Class B[5]	1580	-$10,381.23		-$11,419.45	-$704,656.56		-$914,356.23	$0.00	
RSVA - Retail Transmission Network Charge	1584	$111,157.73		$128,254.53	$7,551,141.08		$7,674,950.18	$0.00	
RSVA - Retail Transmission Connection Charge	1586	-$28,450.60		-$32,605.58	-$1,932,478.61		-$5,258,403.49	$0.00	
RSVA - Power (excluding Global Adjustment)[4]	1588	$34,983.49		$41,482.30	$2,377,608.84		$5,223,257.18	$1,935,198.48	Please provide an explanation of the variance in the tab 3 - Appendix A
RSVA - Global Adjustment [4]	1589	-$100,810.05		-$126,571.28	-$6,858,461.26		-$4,914,710.63	$53,829.91	Please provide an explanation of the variance in the tab 3 - Appendix A
Disposition and Recovery/Refund of Regulatory Balances (2018)[3]	1595			$0.45	$0.00	No	-$703,265.81	$0.00	
Disposition and Recovery/Refund of Regulatory Balances (2019)[3]	1595	$2,188.17		-$123,452.25	$22,669.54	Yes	$20,481.37	$0.00	
Disposition and Recovery/Refund of Regulatory Balances (2020)[3]	1595	-$1,432.47		-$47,628.81	$0.00	No	-$141,853.88	$0.00	
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595	-$97,929.38		-$630,551.55	$0.00	No	-$7,072,146.60	$0.00	
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595	-$86,809.71		-$519,700.72	$0.00	No	$0.00	$0.00	
Refer to the Filing Requirements for Account 1595 disposition eligibility.									
Group 1 total (including Account 1589)		-$122,037.79	$0.00	-$1,256,911.29	$4,223,691.82				
Group 1 total (excluding Account 1589)		-$21,227.74	$0.00	-$1,130,340.01	$11,082,153.08				
RSVA - Global Adjustment	**1589**	-$100,810.05	$0.00	-$126,571.28	-$6,858,461.26				

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

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

1) If the LDC's rate year begins on January 1, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.
2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Accounts 1595 (2020), (2021) and (2022) will not be eligible for disposition in the 2023 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A at the December year-end, the balance must be explained.

RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580,Variance WMS – Sub-account CBR Class B.

Ontario Energy Board

2023 Deferral/Variance Account Workform

Please see instructions tab for detailed instructions on how to complete the DVA Continuity Schedule. Column BV has been pre-populated from the most recent RRR filing

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

Identify and name each sub-account in the applicable DVA continuity schedule in the link(s) provided in the continuity schedule. Indicate whether the sub-account is requested for disposition in column BT.

Account Descriptions	Account Number	2019								2020								2021								2022				Projected Interest on Dec-31-21 Balances				2.1.7 RRR	
		Opening Principal Amounts as of Jan-1-19	Transactions(1) Debit / (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments(2) during 2019	Closing Principal Balance as of Dec-31-19	Opening Interest Amounts as of Jan-1-19	Interest Jan-1 to Dec-31-19	OEB-Approved Disposition during 2019	Interest Adjustments(2) during 2019	Closing Interest Amounts as of Dec-31-19	Opening Principal Amounts as of Jan-1-20	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments(2) during 2020	Closing Principal Balance as of Dec-31-20	Opening Interest Amounts as of Jan-1-20	Interest Jan-1 to Dec-31-20	OEB-Approved Disposition during 2020	Interest Adjustments(2) during 2020	Closing Interest Amounts as of Dec-31-20	Opening Principal Amounts as of Jan-1-21	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments(2) during 2021	Closing Principal Balances as of Dec 31-21	Opening Interest Amounts as of Jan-1-21	Interest Jan-1 to Dec-31-21	OEB-Approved Disposition during 2021	Interest Adjustments(2) during 2021	Closing Interest Amounts as of Dec-31-21	Principal Disposition during 2022 - Instructed by OEB	Interest Disposition during 2022 - Instructed by OEB	Closing Principal Balances as of Dec 31-21 Adjusted for Dispositions during 2022	Projected Interest from Jan-1-22 to April 30, 2023 on Dec 31-21 balance adjusted for dispositions during 2022 (2)	Projected Interest from January 1, 2023 to April 30, 2023 on Dec 31-21 Adjusted for Dispositions during 2023	Total Interest	Total Claim	Accounts to Dispose	Yes/No	As of Dec 31-21	Variance RRR vs. 2021 Balance (Principal + Interest)
Group 2 Accounts																																			
Deferred PILS Transition Costs	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$(3,949,109.69)	$(3,949,109.69)
Pension & OPEB Forecast Accrual versus Actual[3]	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Retail Service Charge Incremental Revenue[4]	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Customer Choice Initiative Costs[5]	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Local Initiatives Program Costs[6]	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Green Button Initiative Costs[7]	1508	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$0				$0	$0			$0	$0	$2,055,300.00	$2,255,300.00	$0		$4,310,600.00	$0				$0	$0	$2,252,300.00	-$1,126,000.00	-$4,491,890.00		$1,560,890.00	$0.00			$0.00	$0.00		No		$0	$(1,560,890.00)
Other Regulatory Assets - Sub-Account - Earl Energy Cost Deferr Cost	1508	$0				$0	$0			$0	$0	$50,731.00	$50,731.00	$0		$101,462.00	$0			$4,692.79	$4,692.79	$0	$50,731.00		$50,731.00		$0.00	$4,692.79		$4,692.79		$0.00	$0.00		No		$0	$0.00
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	$0				$0	$0			$0	$0	$320,332.00	$320,332.00	$0		$640,664.00	$0				$0	$0	$320,332.00		$320,332.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Accu	1508	$0				$0	$0			$0	$0	-$2,151,560.02	-$2,151,560.02	$0		-$4,303,120.04	$0				$0	$0	-$2,151,560.02		-$2,151,560.02		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	$0				$0	$0			$0	$0	$4,317,427.00	$4,317,427.00	$0		$8,634,854.00	$0				$0	$0	$4,317,427.00		$4,317,427.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Accou	1508	$0				$0	$0			$0	$0	$3,838,926.65	$3,838,926.65	$0		$7,677,853.30	$0			$164,912.87	$164,912.87	$164,912.87	$3,838,926.65		$4,003,839.52		$329,825.74	-$329,825.74	-$329,825.74	$329,825.74	$0.00	$0.00		No		$0	$329,825.74
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	$0				$0	$0			$0	$0	$1,625,687.67	$1,625,687.67	$0		$3,251,375.34	$0			$17,367.64	$17,367.64	$17,367.64	$1,625,687.67	-$268,729.04	$1,374,326.27		$65,042.56	$17,367.64		$17,367.64		$65,042.56	$947,887.41		No		$0	$65,042.56
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	$0				$0	$0			$0	$0	$1,625,687.67	$1,625,687.67	$0		$3,251,375.34	$0			$17,367.64	$17,367.64	$17,367.64	$1,625,687.67	-$268,729.04	$1,374,326.27		$65,042.56	$17,367.64		$17,367.64		$65,042.56	$947,887.41		No		$0	$65,042.56
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	$0				$0	$0			$0	$0	-$1,104,989.27	-$1,104,989.27	$0		-$2,209,978.54	$0			-$291,260.04	-$291,260.04	-$291,260.04	-$1,104,989.27	-$894,169.19	-$1,998,418.50		-$200,818.08	-$291,260.04	-$1,719.65	-$291,260.04	-$1,719.65	-$200,818.08	$4,913.21		No		$0	$(295,903.98)
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$0				$0	$0			$0	$0	$2,566,476.59	$2,566,476.59	$0		$5,132,953.18	$0			$41,325.71	$41,325.71	$41,325.71	$2,566,476.59	$1,809,479.39	$4,417,281.69		$490,667.08	$41,325.71	$2,775.86	$108,972.20	$55,219.65	$597,586.68	$4,913.21		No		$0	$(675,190.03)
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	$0				$0	$0			$0	$0	$10,314.14	$10,314.14	$0		$20,628.28	$0			-$516.01	-$516.01	-$516.01	$10,314.14		$9,798.13		$46,038.04	-$516.01	-$182.31	-$1,031.16		$44,338.56	$757.46		No		$0	$(681,799.61)
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	$0				$0	$0			$0	$0	$499.67	$499.67	$0		$999.34	$0			-$13.38	-$13.38	-$13.38	$499.67		$486.29		$1,482.72	-$13.38	$8.37	-$27.68		$1,450.03	$22.65		No		$0	$(1,451.68)
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$0				$0	$0			$0	$0	$2,311,990.00	$2,311,990.00	$0		$4,623,980.00	$0			$0.00	$0.00	$0.00	$2,311,990.00		$2,311,990.00		$1,949,592.08	$0.00			$0.00	$0.00		No		$0	$(1,951,042.08)
Other Regulatory Assets - Sub-Account - Performance Outcomes Account Mechanism Deferral Acc	1508	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$157,638.07	$0.00			$0.00	$0.00		No		$0	$157,638.07
Other Regulatory Assets - Sub-Account - Capital Variance Account	1508	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$30,462.68	$0.00			$0.00	$0.00		No		$0	$30,462.68
	1508	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
	1508	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Retail Cost Variance Account - Retail[8]	1518	$0				$0	$0			$0	$0	-$39,486.63	-$39,486.63	$0		-$78,973.26	$0			-$3,371.75	-$3,371.75	-$3,371.75	-$39,486.63		-$42,858.38		-$0.00	-$3,371.75		-$3,371.75		-$0.00	-$0.00		No		$0	$(0.00)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges[9]	1522	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			-$8,403.45	-$8,403.45	-$8,403.45	$0.00		-$8,403.45		$0.00	-$8,403.45	-$7,182.98	-$8,403.45	-$7,182.98	$0.00	$0.00		No		$0	$(12,013.01)
Misc. Deferred Debits	1525	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Retail Cost Variance Account - STR[8]	1548	$0				$0	$0			$0	$0	$314,038.34	$314,038.34	$0		$628,076.68	$0			$38,859.98	$38,859.98	$38,859.98	$314,038.34		$352,898.32		$0.00	$38,859.98		$38,859.98		$0.00	$0.00		No		$0	$0.00
Extra-Ordinary Event Costs	1572	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Deferred Rate Impact Amounts	1574	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
RCVA - One-time	1582	$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
Other Deferred Credits	2425	$0				$0	$0			$0	$0	-$473,618.88	-$473,618.88	$0		-$947,237.76	$0			$0.00	$0.00	$0.00	-$473,618.88		-$473,618.88		-$473,618.88	$0.00			$0.00	$0.00		No		$0	$(473,618.88)
PILs and Tax Variance for 2006 and Subsequent Years	1592																																				
(excludes sub-account and contra account below)		$0				$0	$0			$0	$0	$0.00	$0.00	$0		$0.00	$0			$0.00	$0.00	$0.00	$0.00		$0.00		$0.00	$0.00			$0.00	$0.00		No		$0	$0.00
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes[10]	1592	$0				$0	$0			$0	$0	-$7,402,291.00	-$7,402,291.00	$0		-$14,804,582.00	$0			-$75,626.33	-$75,626.33	-$75,626.33	-$7,402,291.00	-$4,338,992.65	-$11,741,283.65		-$115,373.00	-$75,626.33	$0	-$90,165.02	-$90,165.02	-$115,373.00	-$115,373.00		No		$0	$(115,373.00)
Total of Group 2 Accounts Above		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,139,289.60	$1,139,289.60	$0	$0	$2,278,579.20	$0	$0	$0	-$90,165.02	-$90,165.02	-$90,165.02	$1,139,289.60	-$4,338,992.65	-$3,199,703.05	$0	$5,361,747.89	-$90,165.02	-$4,150.91	-$145,730.42	-$82,481.43	$113,793.12	$0	$0	$113,793.12			$0	$0
LRAM Variance Account[11]	1568	$0				$0	$0			$0	$0	$2,533,396.66	$2,533,396.66	$0		$5,066,793.32	$0			$234,499.25	$234,499.25	$234,499.25	$2,533,397	-$37,086.16	$2,533,396.66	$1,906,919.59	$1,869,833.42	$234,499.25	$91,694.84	$234,499.25	$117,308.49	$178,913.33			$178,913.33	$2,048,746.74		$868,270.67	$1,995,275.91	Please provide an explanation of the variance in the tab 3 - Appendix A
Total including Account 1568		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,642,686.26	$3,642,686.26	$0	$0	$7,285,372.52	$0	$0	$0	$134,314.23	$134,314.23	$134,314.23	$3,642,686	-$4,344,078	-$4,048,134	$1,906,920	$7,231,581	$134,314	$87,449	$78,767	$179,710	$282,706	$0	$0	$282,706.45	$2,048,746.74			-$7,324,267.79
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential[3]	1522	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Contra Account[3]	1522	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Renewable Generation Connection Capital Deferral Account	1531	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Renewable Generation Connection OM&A Deferral Account	1532	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Renewable Generation Connection Funding Adder Deferral Account	1533	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Smart Grid Capital Deferral Account	1534	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Smart Grid OM&A Deferral Account	1536	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Smart Grid Funding Adder Deferral Account	1537	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0		No	$0	$0	$0
Meter Cost Deferral Account (MDT Meters)[7]	1557	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	$0				$0					$0					$0					$0					$0					$0			$0	$0	$0
Accounting Changes Under CGAAP Balance + Return Component	1576	$0				$0					$0					$0					$0					$0					$0		No	$0	$0	$0
Impacts Arising from the COVID-19 Emergency[12]	1509	$0				$0	$0			$0	$0					$0	$0				$0	$0				$0	$0				$0			$0	$0	$0

For Accounts 1509, 1522 and 1592, only show the total control account that is reported in the RRR in the first row for that account in this tab

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

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

[2] 1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2020 to December 31, 2020 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision. 2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2020 to April 30, 2023 on the December 31, 2021 balances, adjusted to remove balances approved for disposition in the 2022 rate decision.

[3] Account 1507 is to be recovered in a manner similar to the Smart Meter accounts. Distributors should request for disposition upon completion of the MIST meter deployment. A positive entries and disposition should be done in the application, outside the DVA Continuity Schedule.

[4] Input the GWMWA balance in the DVA Continuity Schedule as calculated from the LRAMVA model. The associated rate rider will be calculated in the DVA Continuity Schedule.

[5] This account is effective September 1, 2019 per the OEB's letter Accounting Guidance on Wireline Pole Attachment Charges, dated August 15, 2019. Distributors should not request disposition of this account after retaining, once a utility updates its pole attachment charge in its rate order, and disposes of the account balance.

[6] The 1508 sub- account is effective May 1, 2019 per the Energy Retailer Service Charges Decision and Order (EB-2018-0358). The RCVAs are expected to be disposed/cleared after retaining, once updated retail service charges are reflected in the revenue requirement in a cost of service, IRM or other rate application.

[7] The 1508 sub-account is effective August 1, 2020 in accordance with the September 19, 2020 Accounting Order for the Establishment of a Deferral Account for Record Inputs Arising from Implementing the Customer Choice Initiative Ontario Energy Board File No. EB-2020-0192. Electricity distributors may record incremental costs directly attributable to the customer choice initiative in the sub-account.

[8] Account 1552 is established effective January 1, 2018, in accordance with Report of the OEB - Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs EB-2015-0040

[9] This 1508 sub-account for Local Initiatives Program Costs is effective May 26, 2021 per Accounting Order 2020-2021for the establishment of a Deferral Account to Record Inputs Arising from Implementing the Local Initiatives Program (LIP) Plan under the 2021-2024 Conservation and Demand Management Framework (EB-2021-0106). Distributors that partner with the IESO for the Local Initiative Program may record incremental administration costs directly attributable to the distributor's participation as a supporting partner to the IESO in the Local Initiatives Program in the sub-account.

[10] This 1508 sub-account for Green Button Initiative Costs is effective November 1, 2021 per the Accounting Order 2020-2021for the Establishment of a Deferral Account to Record Inputs Arising from Implementing the Green Button Initiative (EB-2021-0183). Distributors are to record the incremental costs directly attributable to the implementation of the Green Button initiative, in a manner that accords with the requirements set out in the Green Button Regulation, in the sub-account.

[11] Account 1509 - Impacts Arising from the COVID-19 Emergency was established effective March 24, 2020. Refer to Report of the OEB - Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0133), dated June 17, 2021 for further details. Amounts that are approved for disposition in this account will be recovered or refunded through a separate rate rider.

[12] The 1592 sub-account for CCA changes was established to track the impact of changes in CCA rules starting from November 18, 2018, as per the OEB's July 25, 2019 letter Accounting Direction Regarding Bill C-97 and Other Changes to Regulatory or Legislated Tax Rules for Capital Cost Allowance.

Ontario Energy Board

2023 Deferral/Variance Account Workform

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

Account Descriptions	Account Number	Variance RRR vs. 2021 Balance (Principal + Interest)	Explanation
Variance WMS – Sub-account CBR Class B5	1580	$ -	
RSVA - Power (excluding Global Adjustment)4	1588	$ 1,935,198.48	2021 True-up adjustments for amounts recorded in 2022.
RSVA - Global Adjustment 4	1589	$ 53,829.91	2021 True-up adjustments for amounts recorded in 2022.
Deferred IFRS Transition Costs	1508	$ 5,949,159.89	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - P & OPEB	1508	$ (5,560,895.00)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Accountdisp	1508	$ 336,089.47	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	$ 2,125,700.14	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments Differer	1508	$ (848,850.46)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	$ 295,902.88	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	$ (476,395.06)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	$ (46,785.50)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	$ (1,489.67)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	$ (1,849,592.08)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Performance Outcomes Account Mechansim Deferral Account	1508	$ 107,638.07	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Other Regulatory Assets - Sub-Account - Capital Variance Account	1508	$ (30,482.68)	RRR Balances for December 31, 2021 were not pulled into the DVA Workform Model, therefore a variance exists.
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges8	1522	$ (12,010.65)	Variance was intentional so the Claim column would be $0 as this account is not proposed to be disposed of in this rate application.

Ontario Energy Board

2023 Deferral/Variance Account Workform

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

			A		B			C		D=A-C		E		F =B-C-E (deduct E if applicable)				
Rate Class (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	**Units**	**# of Customers**	**Total Metered kWh**	**Total Metered kW**	**Metered kWh for Non-RPP Customers [4]**	**Metered kW for Non-RPP Customers [4]**	**Distribution Revenue**	**Metered kWh for Wholesale Market Participants (WMP)**	**Metered kW for Wholesale Market Participants (WMP)**	**Total Metered kWh less WMP consumption** *(if applicable)*	**Total Metered kW less WMP consumption** *(if applicable)*	**Forecast Total Metered Test Year kWh for Full Year Class A Customers**	**Forecast Total Metered Test Year kWh for Transition Customers**	**Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption**	**Total Metered kW for Non-RPP Customers less WMP and Class A Consumption**	**1595 Recovery Share Proportion (2019) [1]**	**1568 LRAM Variance Account Class Allocation [2] ($ amounts)**	**Number of Customers for Residential and GS<50 classes [2]**
RESIDENTIAL	kWh	324,728	2,454,365,237		29,345,088		111,579,914			2,454,365,237	-	-	-	29,345,088	-	34%	2,887,989	324,728
GENERAL SERVICE LESS THAN 50 KW	kWh	25,479	680,716,895		102,052,766		23,012,297			680,716,895	-	-	-	102,052,766	-	10%	1,489,602	25,479
GENERAL SERVICE 50 TO 1,499 KW	kW	3,040	2,713,814,230	6,559,760	2,321,871,470	5,665,653	40,829,537	31,110,513	59,251	2,682,703,717	6,500,509	225,998,744	166,316,747	1,898,445,466	- 160,710,345	38%	(4,874,224)	
GENERAL SERVICE 1,500 TO 4,999 KW	kW	58	661,153,646	1,418,024	661,153,645	1,418,024	9,276,486			661,153,646	1,418,024	403,532,447	104,938,637	152,682,561	- 103,520,613	9%	859,681	
LARGE USER	kW	10	588,902,939	1,029,229	588,902,940	1,029,229	6,196,107			588,902,939	1,029,229	568,889,795	20,013,144	1	- 18,983,915	8%	621,013	
UNMETERED SCATTERED LOAD	kWh	3,673	14,083,301				581,324			14,083,301	-	-	-	-	-	0%	0	
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	kW									-	-	-	-	-	-	0%		
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	kW	2		7,440		7,440				-	7,440	-	-	-	7,440	0%		
STANDBY POWER GENERAL SERVICE LARGE USE	kW									-	-	-	-	-	-	0%		
SENTINEL LIGHTING	kW	53	44,024	122			4,693			44,024	122	-	-	-	-	0%		
STREET LIGHTING	kW	63,032	22,842,919	63,940	22,842,919	63,940	1,867,082			22,842,919	63,940	-	-	22,842,919	63,940	0%	1,064,687	
MICROFIT AND MICRO-NET METERING										-	-	-	-	-	-			
FIT										-	-	-	-	-	-			
HCI, RESOP, OTHER ENERGY RESOURCE										-	-	-	-	-	-			
										-	-	-	-	-	-			
										-	-	-	-	-	-			
										-	-	-	-	-	-			
										-	-	-	-	-	-			
										-	-	-	-	-	-			
										-	-	-	-	-	-			
Total		**420,075**	**7,135,923,191**	**9,078,515**	**3,726,168,828**	**8,184,286**	**$ 193,347,440**	**31,110,513**	**59,251**	**7,104,812,678**	**9,019,264**	**1,198,420,986**	**291,268,528**	**2,205,368,801**	**- 283,143,493**	**100%**	**$ 2,048,747**	
																	$ 2,048,747	
																	$ 1	

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

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

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		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE LESS THAN 50 KW	GENERAL SERVICE 50 TO 1,499 KW	GENERAL SERVICE 1,500 TO 4,999 KW	LARGE USER	UNMETERED SCATTERED LOAD
LV Variance Account	1550	(387,897)	kWh	(133,415)	(37,003)	(147,518)	(35,939)	(32,012)	(766)
Smart Metering Entity Charge Variance Account	1551	(236,496)	# of Customers	(219,290)	(17,206)	0	0	0	0
RSVA - Wholesale Market Service Charge	1580	4,392,262	kWh	1,517,312	420,826	1,658,473	408,731	364,065	8,706
RSVA - Retail Transmission Network Charge	1584	7,551,141	kWh	2,597,177	720,326	2,871,723	699,624	623,169	14,903
RSVA - Retail Transmission Connection Charge	1586	(1,932,479)	kWh	(664,666)	(184,345)	(734,928)	(179,047)	(159,481)	(3,814)
RSVA - Power (excluding Global Adjustment)	1588	2,377,609	kWh	821,348	227,800	897,760	221,254	197,075	4,713
RSVA - Global Adjustment	1589	(6,417,675)	Non-RPP kWh	(85,395)	(296,976)	(5,524,521)	(444,310)	(0)	0
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	22,670	%	7,797	2,163	8,621	2,100	1,871	45
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0	%	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	0	%	0	0	0	0	0	0
Total Group 1 accounts above (excluding 1589)		**11,786,810**		**3,926,262**	**1,132,561**	**4,554,131**	**1,116,723**	**994,688**	**23,787**
Deferred IFRS Transition Costs	1508	0	kWh	0	0	0	0	0	0
Pole Attachment Revenue Variance	1508	0	Distribution Rev.	0	0	0	0	0	0
Retail Service Charge Incremental Revenue	1508	0	# of Customers	0	0	0	0	0	0
Customer Choice Initiative Costs	1508	0	kWh	0	0	0	0	0	0
Local Initiatives Program Costs	1508	0	kWh	0	0	0	0	0	0
Green Button Initiative Costs	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - P & OPEB	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - East Energy Cost Defer Cost	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Y-Factor Variance Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains/Losses from Sale of Existing Facilities Deferral Acc	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - New Facilities Deferral Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Gains and Loss on disposal of Fixed Assets Variance Accc	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Earnings Sharing Mechanism (ESM) Variance Account	1508	0	Distribution Rev.	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Connection Cost Recovery Agreement (CCRA) Payments	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Efficiency Adjustment Mechanism Deferral Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - RCVA Retail Incremental Revenue	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - STR Incremental Revenue	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - OEB Rate Application Deferral Account	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Performance Outcomes Account Mechansim Deferral Acc	1508	0	kWh	0	0	0	0	0	0
Other Regulatory Assets - Sub-Account - Capital Variance Account	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
	1508	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - Retail	1518	(0)	# of Customers	(0)	(0)	(0)	(0)	(0)	(0)
Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges	1522	0	kWh	0	0	0	0	0	0
Misc. Deferred Debits	1525	0	kWh	0	0	0	0	0	0
Retail Cost Variance Account - STR	1548	0	# of Customers	0	0	0	0	0	0
Extra-Ordinary Event Costs	1572	0	kWh	0	0	0	0	0	0
Deferred Rate Impact Amounts	1574	0	kWh	0	0	0	0	0	0
RSVA - One-time	1582	0	kWh	0	0	0	0	0	0
Other Deferred Credits	2425	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account)	1592	0	kWh	0	0	0	0	0	0
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	0	kWh	0	0	0	0	0	0
Renewable Generation Connection OM&A Deferral Account	1532	0	kWh	0	0	0	0	0	0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0	kWh	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B (separate rate rider if Class A Customers)	**1580**	**(686,371)**	kWh	**(300,012)**	**(83,208)**	**(279,968)**	**(18,663)**	**0**	**(1,721)**
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)		**5,016,939**		**1,587,603**	**483,935**	**1,997,898**	**486,738**	**433,548**	**10,368**
Total of Account 1580 and 1588 (not allocated to WMPs)		**6,769,871**		**2,338,659**	**648,626**	**2,556,233**	**629,985**	**561,140**	**13,419**
Account 1589 (allocated to Non-WMPs)		**(6,417,675)**		**(85,395)**	**(296,976)**	**(5,524,521)**	**(444,310)**	**(0)**	**0**
Total Group 2 Accounts		**0**		**0**	**0**	**0**	**0**	**0**	**0**
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component	1575	0	kWh	0	0	0	0	0	0
Accounting Changes Under CGAAP Balance + Return Component	1576	0	kWh	0	0	0	0	0	0
Total of Accounts 1575 and 1576		**0**		**0**	**0**	**0**	**0**	**0**	**0**
LRAM Variance Account	**1568**	**2,048,747**		**2,887,989**	**1,489,602**	**(4,874,224)**	**859,681**	**621,013**	**0**
Impacts Arising from the COVID-19 Emergency	**1509**	**0**	Distribution Rev.	**0**	**0**	**0**	**0**	**0**	**0**

STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	STANDBY POWER GENERAL SERVICE LARGE USE	SENTINEL LIGHTING	STREET LIGHTING	MICROFIT AND MICRO-NET METERING	FIT	HCI, RESOP, OTHER ENERGY RESOURCE
0	0	0	(2)	(1,242)	0	0	0
0	0	0	0	0	0	0	0
0	0	0	27	14,122	0	0	0
0	0	0	47	24,172	0	0	0
0	0	0	(12)	(6,186)	0	0	0
0	0	0	15	7,644	0	0	0
0	0	0	0	(66,473)	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	73	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	**0**	**0**	**74**	**38,583**	**0**	**0**	**0**
0	0	0	0	0	0	0	0

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1a	The year Account 1589 GA was last disposed	2020	
1b	The year Account 1580 CBR Class B was last disposed	2020	Note that the sub-account was established in 2015.
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?	Yes	(e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2021.)
2b	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition)?	Yes	(e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2020, the period the CBR Class B variance accumulated would be 2021.)
3a	Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated	52	

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2021 July to December	2021 January to June
Customer 1	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,757,455	3,736,193
		kW	5,560	5,686
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 TO 1,499 KW	kWh	604,347	665,810
		kW	1,643	1,731
		Class A/B	A	B
Customer 3	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,504,887	3,796,182
		kW	8,928	7,688
		Class A/B	A	B
Customer 4	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,757,039	2,215,639
		kW	5,156	4,290
		Class A/B	A	B
Customer 5	GENERAL SERVICE 50 TO 1,499 KW	kWh	238,315	230,763
		kW	565	507
		Class A/B	A	B
Customer 6	GENERAL SERVICE 50 TO 1,499 KW	kWh	48,812	41,218
		kW	189	159
		Class A/B	A	B
Customer 7	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,529,548	2,424,700
		kW	3,948	3,950
		Class A/B	A	B
Customer 8	GENERAL SERVICE 50 TO 1,499 KW	kWh	377,174	485,068
		kW	935	1,269
		Class A/B	A	B
Customer 9	GENERAL SERVICE 50 TO 1,499 KW	kWh	4,319,350	4,284,265
		kW	7,883	7,410
		Class A/B	A	B
Customer 10	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,676,395	2,044,905
		kW	3,351	3,799
		Class A/B	B	A
Customer 11	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,093,861	1,379,243
		kW	3,316	3,950
		Class A/B	A	B
Customer 12	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,558,005	3,323,425
		kW	7,459	7,347
		Class A/B	B	A
Customer 13	GENERAL SERVICE 50 TO 1,499 KW	kWh	313,171	297,912
		kW	619	626
		Class A/B	A	B
Customer 14	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,167,844	1,944,103
		kW	5,815	4,879
		Class A/B	A	B
Customer 15	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,227,210	1,866,709
		kW	4,053	3,879
		Class A/B	A	B
Customer 16	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	2,648,103	2,337,351
		kW	7,705	7,039
		Class A/B	B	A
Customer 17	GENERAL SERVICE 50 TO 1,499 KW	kWh	506,402	592,589
		kW	1,432	1,478
		Class A/B	B	A
Customer 18	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	8,098,728	7,543,232
		kW	15,704	14,374
		Class A/B	B	A
Customer 19	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,810,316	3,012,848
		kW	6,301	5,070
		Class A/B	B	A
Customer 20	GENERAL SERVICE 50 TO 1,499 KW	kWh	9,396,366	8,869,245
		kW	16,585	15,643
		Class A/B	B	A
Customer 21	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,845,930	2,776,575
		kW	5,083	5,056
		Class A/B	B	A
Customer 22	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,353,219	2,399,415
		kW	5,147	4,968
		Class A/B	B	A
Customer 23	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,508,649	2,259,249
		kW	5,837	5,554
		Class A/B	A	B
Customer 24	GENERAL SERVICE 50 TO 1,499 KW	kWh	155,572	194,941
		kW	548	583
		Class A/B	A	B
Customer 25	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,284,223	2,892,088
		kW	6,516	6,159
		Class A/B	A	B
Customer 26	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,379,334	1,288,419
		kW	3,420	3,130
		Class A/B	A	B
Customer 27	GENERAL SERVICE 50 TO 1,499 KW	kWh	653,295	644,274
		kW	1,334	1,306
		Class A/B	A	B
Customer 28	GENERAL SERVICE 50 TO 1,499 KW	kWh	221,451	205,332
		kW	485	492
		Class A/B	A	B
Customer 29	GENERAL SERVICE 50 TO 1,499 KW	kWh	637,829	704,266
		kW	1,336	1,632
		Class A/B	A	B
Customer 30	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,337,577	3,504,450
		kW	13,238	8,885
		Class A/B	A	B
Customer 31	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,894,894	3,762,942
		kW	9,053	8,761
		Class A/B	A	B
Customer 32	LARGE USER	kWh	13,720,680	12,654,935
		kW	23,890	22,256
		Class A/B	B	A
Customer 33	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	2,926,069	2,997,472
		kW	6,304	6,684
		Class A/B	B	A
Customer 34	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,788,324	2,225,705
		kW	3,725	4,928
		Class A/B	A	B
Customer 35	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	3,686,608	3,681,112
		kW	8,657	7,759
		Class A/B	A	B
Customer 36	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,673,940	3,412,982
		kW	5,687	5,447
		Class A/B	B	A
Customer 37	GENERAL SERVICE 50 TO 1,499 KW	kWh	702,348	700,665
		kW	1,216	1,291
		Class A/B	A	B
Customer 38	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,155,314	3,017,353
		kW	7,741	7,507
		Class A/B	B	A
Customer 39	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,305,628	2,313,585
		kW	5,054	5,157
		Class A/B	B	A
Customer 40	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,745,314	1,676,157
		kW	7,536	3,897
		Class A/B	A	B
Customer 41	GENERAL SERVICE 50 TO 1,499 KW	kWh	1,563,990	1,301,964
		kW	4,667	3,767
		Class A/B	A	B
Customer 42	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,655,761	2,250,941
		kW	5,048	4,182
		Class A/B	B	A
Customer 43	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	4,494,803	4,139,077
		kW	13,016	12,387
		Class A/B	A	B
Customer 44	GENERAL SERVICE 1,500 TO 4,999 KW	kWh	12,918,590	11,844,975
		kW	23,460	20,534
		Class A/B	B	A
Customer 45	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,431,359	2,754,883
		kW	6,196	5,033
		Class A/B	B	A
Customer 46	GENERAL SERVICE 50 TO 1,499 KW	kWh	311,925	425,942
		kW	1,169	1,177
		Class A/B	A	B
Customer 47	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,398,194	3,438,269
		kW	6,096	6,427
		Class A/B	A	B
Customer 48	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,406,912	3,430,460
		kW	5,601	5,660
		Class A/B	A	B
Customer 49	GENERAL SERVICE 50 TO 1,499 KW	kWh	3,492,307	3,401,687
		kW	6,592	6,499
		Class A/B	A	B
Customer 50	GENERAL SERVICE 50 TO 1,499 KW	kWh	134,093	211,547
		kW	389	528
		Class A/B	A	B
Customer 51	GENERAL SERVICE 50 TO 1,499 KW	kWh	2,557,130	2,080,896
		kW	6,227	5,109
		Class A/B	B	A
Customer 52	GENERAL SERVICE 50 TO 1,499 KW	kWh	609,972	1
		kW	1,123	1
		Class A/B	A	B

3b	Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed (regardless of if the disposition was interim or final) to the current year requested for disposition).	3	

In the table, enter
i) the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. If a customer transitioned from Class B to A in 2019, exclude this customer's consumption for 2019 but include this customer's consumption in 2020 as the customer was a Class A customer for the full year); and
ii) the total forecast Class A and Class B consumption for transition customers and full year Class A customers in each rate class for the test year.

Rate Classes with Class A Customers - Billing Determinants by Rate Class

Rate Class		Transition Customers (Total Class A and B Consumption) Test Year Forecast	Class A Customer for Full Year (Total Class A Consumption) Test Year Forecast	Class A Customer for Full Year (Total Class A Consumption) 2021
GENERAL SERVICE 50 TO 1,499 KW	kWh	166,316,747	225,998,744	309,113,452
	kW	338,440	521,990	689,440
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	104,938,637	403,532,447	453,337,038
	kW	218,179	797,346	904,486
LARGE USER	kWh	20,013,144	568,889,795	581,544,731
	kW	35,445	993,784	1,016,040

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

Year Account 1589 GA Balance Last Disposed	**2020**

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

		Total	**2021**
Non-RPP Consumption Less WMP Consumption	A	3,756,515,539	3,756,515,539
Less Class A Consumption for Partial Year Class A Customers	B	145,574,234	145,574,234
Less Consumption for Full Year Class A Customers	C	1,343,995,221	1,343,995,221
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	2,266,946,084	2,266,946,084
All Class B Consumption for Transition Customers	E	145,694,287	145,694,287
Transition Customers' Portion of Total Consumption	F = E/D	**6.43%**	

Allocation of Total GA Balance $

Total GA Balance	G	-$	6,858,461
Transition Customers Portion of GA Balance	H=F*G	-$	440,786
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-$	6,417,675

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		52				
Customer		**Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2021**	**% of kWh**	**Customer Specific GA Allocation for the Period When They Were a Class B customer**	**Monthly Equal Payments**
Customer 1		3,736,193	3,736,193	2.56%	-$ 11,304	-$ 942
Customer 2		665,810	665,810	0.46%	-$ 2,014	-$ 168
Customer 3		3,796,182	3,796,182	2.61%	-$ 11,485	-$ 957
Customer 4		2,215,639	2,215,639	1.52%	-$ 6,703	-$ 559
Customer 5		230,763	230,763	0.16%	-$ 698	-$ 58
Customer 6		41,218	41,218	0.03%	-$ 125	-$ 10
Customer 7		2,424,700	2,424,700	1.66%	-$ 7,336	-$ 611
Customer 8		485,068	485,068	0.33%	-$ 1,468	-$ 122
Customer 9		4,284,265	4,284,265	2.94%	-$ 12,962	-$ 1,080
Customer 10		1,676,395	1,676,395	1.15%	-$ 5,072	-$ 423
Customer 11		1,379,243	1,379,243	0.95%	-$ 4,173	-$ 348
Customer 12		3,558,005	3,558,005	2.44%	-$ 10,764	-$ 897
Customer 13		297,912	297,912	0.20%	-$ 901	-$ 75
Customer 14		1,944,103	1,944,103	1.33%	-$ 5,882	-$ 490
Customer 15		1,866,709	1,866,709	1.28%	-$ 5,648	-$ 471
Customer 16		2,648,103	2,648,103	1.82%	-$ 8,012	-$ 668
Customer 17		506,402	506,402	0.35%	-$ 1,532	-$ 128
Customer 18		8,098,728	8,098,728	5.56%	-$ 24,502	-$ 2,042
Customer 19		3,810,316	3,810,316	2.62%	-$ 11,528	-$ 961
Customer 20		9,396,366	9,396,366	6.45%	-$ 28,428	-$ 2,369
Customer 21		2,845,930	2,845,930	1.95%	-$ 8,610	-$ 718
Customer 22		2,353,219	2,353,219	1.62%	-$ 7,119	-$ 593
Customer 23		2,259,249	2,259,249	1.55%	-$ 6,835	-$ 570
Customer 24		194,941	194,941	0.13%	-$ 590	-$ 49
Customer 25		2,892,088	2,892,088	1.99%	-$ 8,750	-$ 729
Customer 26		1,288,419	1,288,419	0.88%	-$ 3,898	-$ 325
Customer 27		644,274	644,274	0.44%	-$ 1,949	-$ 162
Customer 28		205,332	205,332	0.14%	-$ 621	-$ 52
Customer 29		704,266	704,266	0.48%	-$ 2,131	-$ 178
Customer 30		3,504,450	3,504,450	2.41%	-$ 10,602	-$ 884
Customer 31		3,762,942	3,762,942	2.58%	-$ 11,384	-$ 949
Customer 32		13,720,680	13,720,680	9.42%	-$ 41,511	-$ 3,459
Customer 33		2,926,069	2,926,069	2.01%	-$ 8,853	-$ 738
Customer 34		2,225,705	2,225,705	1.53%	-$ 6,734	-$ 561
Customer 35		3,681,112	3,681,112	2.53%	-$ 11,137	-$ 928
Customer 36		3,673,940	3,673,940	2.52%	-$ 11,115	-$ 926
Customer 37		700,665	700,665	0.48%	-$ 2,120	-$ 177
Customer 38		3,155,314	3,155,314	2.17%	-$ 9,546	-$ 796
Customer 39		2,305,628	2,305,628	1.58%	-$ 6,975	-$ 581
Customer 40		1,676,157	1,676,157	1.15%	-$ 5,071	-$ 423
Customer 41		1,301,964	1,301,964	0.89%	-$ 3,939	-$ 328
Customer 42		2,655,761	2,655,761	1.82%	-$ 8,035	-$ 670
Customer 43		4,139,077	4,139,077	2.84%	-$ 12,522	-$ 1,044
Customer 44		12,918,590	12,918,590	8.87%	-$ 39,084	-$ 3,257
Customer 45		3,431,359	3,431,359	2.36%	-$ 10,381	-$ 865
Customer 46		425,942	425,942	0.29%	-$ 1,289	-$ 107
Customer 47		3,438,269	3,438,269	2.36%	-$ 10,402	-$ 867
Customer 48		3,430,460	3,430,460	2.35%	-$ 10,379	-$ 865
Customer 49		3,401,687	3,401,687	2.33%	-$ 10,292	-$ 858
Customer 50		211,547	211,547	0.15%	-$ 640	-$ 53
Customer 51		2,557,130	2,557,130	1.76%	-$ 7,736	-$ 645
Customer 52		1	1	0.00%	-$ 0	-$ 0
Total		145,694,287	145,694,287	100.00%	-$ 440,786	

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2023 Deferral/Variance Account Workform

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

Year Account 1580 CBR Class B was Last Disposed **2020**

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

		Total	2021
Total Consumption Less WMP Consumption	A	7,104,030,941	7,104,030,941
Less Class A Consumption for Partial Year Class A Customers	B	145,574,234	145,574,234
Less Consumption for Full Year Class A Customers	C	1,343,995,221	1,343,995,221
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	5,614,461,486	5,614,461,486
All Class B Consumption for Transition Customers	E	145,694,287	145,694,287
Transition Customers' Portion of Total Consumption	F = E/D	**2.59%**	

Allocation of Total CBR Class B Balance $

Total CBR Class B Balance	G	-$	704,657
Transition Customers Portion of CBR Class B Balance	H=F*G	-$	18,286
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-$	686,371

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		52				
Customer		**Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers**	**Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2021**	**% of kWh**	**Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer**	**Monthly Equal Payments**
Customer 1		3,736,193	3,736,193	2.56%	-$ 469	-$ 39
Customer 2		665,810	665,810	0.46%	-$ 84	-$ 7
Customer 3		3,796,182	3,796,182	2.61%	-$ 476	-$ 40
Customer 4		2,215,639	2,215,639	1.52%	-$ 278	-$ 23
Customer 5		230,763	230,763	0.16%	-$ 29	-$ 2
Customer 6		41,218	41,218	0.03%	-$ 5	-$ 0
Customer 7		2,424,700	2,424,700	1.66%	-$ 304	-$ 25
Customer 8		485,068	485,068	0.33%	-$ 61	-$ 5
Customer 9		4,284,265	4,284,265	2.94%	-$ 538	-$ 45
Customer 10		1,676,395	1,676,395	1.15%	-$ 210	-$ 18
Customer 11		1,379,243	1,379,243	0.95%	-$ 173	-$ 14
Customer 12		3,558,005	3,558,005	2.44%	-$ 447	-$ 37
Customer 13		297,912	297,912	0.20%	-$ 37	-$ 3
Customer 14		1,944,103	1,944,103	1.33%	-$ 244	-$ 20
Customer 15		1,866,709	1,866,709	1.28%	-$ 234	-$ 20
Customer 16		2,648,103	2,648,103	1.82%	-$ 332	-$ 28
Customer 17		506,402	506,402	0.35%	-$ 64	-$ 5
Customer 18		8,098,728	8,098,728	5.56%	-$ 1,016	-$ 85
Customer 19		3,810,316	3,810,316	2.62%	-$ 478	-$ 40
Customer 20		9,396,366	9,396,366	6.45%	-$ 1,179	-$ 98
Customer 21		2,845,930	2,845,930	1.95%	-$ 357	-$ 30
Customer 22		2,353,219	2,353,219	1.62%	-$ 295	-$ 25
Customer 23		2,259,249	2,259,249	1.55%	-$ 284	-$ 24
Customer 24		194,941	194,941	0.13%	-$ 24	-$ 2
Customer 25		2,892,088	2,892,088	1.99%	-$ 363	-$ 30
Customer 26		1,288,419	1,288,419	0.88%	-$ 162	-$ 13
Customer 27		644,274	644,274	0.44%	-$ 81	-$ 7
Customer 28		205,332	205,332	0.14%	-$ 26	-$ 2
Customer 29		704,266	704,266	0.48%	-$ 88	-$ 7
Customer 30		3,504,450	3,504,450	2.41%	-$ 440	-$ 37
Customer 31		3,762,942	3,762,942	2.58%	-$ 472	-$ 39
Customer 32		13,720,680	13,720,680	9.42%	-$ 1,722	-$ 144
Customer 33		2,926,069	2,926,069	2.01%	-$ 367	-$ 31
Customer 34		2,225,705	2,225,705	1.53%	-$ 279	-$ 23
Customer 35		3,681,112	3,681,112	2.53%	-$ 462	-$ 39
Customer 36		3,673,940	3,673,940	2.52%	-$ 461	-$ 38
Customer 37		700,665	700,665	0.48%	-$ 88	-$ 7
Customer 38		3,155,314	3,155,314	2.17%	-$ 396	-$ 33
Customer 39		2,305,628	2,305,628	1.58%	-$ 289	-$ 24
Customer 40		1,676,157	1,676,157	1.15%	-$ 210	-$ 18
Customer 41		1,301,964	1,301,964	0.89%	-$ 163	-$ 14
Customer 42		2,655,761	2,655,761	1.82%	-$ 333	-$ 28
Customer 43		4,139,077	4,139,077	2.84%	-$ 519	-$ 43
Customer 44		12,918,590	12,918,590	8.87%	-$ 1,621	-$ 135
Customer 45		3,431,359	3,431,359	2.36%	-$ 431	-$ 36
Customer 46		425,942	425,942	0.29%	-$ 53	-$ 4
Customer 47		3,438,269	3,438,269	2.36%	-$ 432	-$ 36
Customer 48		3,430,460	3,430,460	2.35%	-$ 431	-$ 36
Customer 49		3,401,687	3,401,687	2.33%	-$ 427	-$ 36
Customer 50		211,547	211,547	0.15%	-$ 27	-$ 2
Customer 51		2,557,130	2,557,130	1.76%	-$ 321	-$ 27
Customer 52		1	1	0.00%	-$ 0	-$ 0
Total		145,694,287	145,694,287	100.00%	-$ 18,286	-$ 1,524

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2023 Deferral/Variance Account Workform

No input Required in this tab. The purpose of this tab is to calculate the billing determinants for CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The Year the Account 1580 CBR Class B was Last Disposed. 2020

	Total Metered Forecast Consumption Minus WMP		Forecast Total Metered Test Year kWh for Full Year Class A Customers		Forecast Total Metered Test Year kWh for Transition Customers		Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh
	kWh	kW	kWh	kW	kWh	kW	kWh	kW	
RESIDENTIAL	2,454,365,237	-	0	0	0	0	2,454,365,237	-	44%
GENERAL SERVICE LESS THAN 50 KW	680,716,895	-	0	0	0	0	680,716,895	-	12%
GENERAL SERVICE 50 TO 1,499 KW	2,682,703,717	6,500,509	225,998,744	521,990	166,316,747	338,440	2,290,388,226	5,640,079	41%
GENERAL SERVICE 1,500 TO 4,999 KW	661,153,646	1,418,024	403,532,447	797,346	104,938,637	218,179	152,682,562	402,499	3%
LARGE USER	588,902,939	1,029,229	568,889,795	993,784	20,013,144	35,445	-	-	0%
UNMETERED SCATTERED LOAD	14,083,301	-	0	0	0	0	14,083,301	-	0%
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW	-	-	0	0	0	0	-	-	0%
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW	-	7,440	0	0	0	0	-	7,440	0%
STANDBY POWER GENERAL SERVICE LARGE USE	-	-	0	0	0	0	-	-	0%
SENTINEL LIGHTING	44,024	122	0	0	0	0	44,024	122	0%
STREET LIGHTING	22,842,919	63,940	0	0	0	0	22,842,919	63,940	0%
MICROFIT AND MICRO-NET METERING	-	-	0	0	0	0	-	-	0%
FIT	-	-	0	0	0	0	-	-	0%
HCI, RESOP, OTHER ENERGY RESOURCE	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
	-	-	0	0	0	0	-	-	0%
Total	7,104,812,678	9,019,264	1,198,420,986	2,313,120	291,268,528	592,064	5,615,123,164	6,114,080	100%

Ontario Energy Board

2023 Deferral/Variance Account Workform

Please indicate the Rate Rider Recovery Period (in months) | 24

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

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

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,454,365,237	$ 3,926,262	**0.0008**
GENERAL SERVICE LESS THAN 50 KW	kWh	680,716,895	$ 1,132,561	**0.0008**
GENERAL SERVICE 50 TO 1,499 KW	kW	6,559,760	$ 1,997,898	**0.1523**
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,418,024	$ 1,116,723	**0.3938**
LARGE USER	kW	1,029,229	$ 994,688	**0.4832**
UNMETERED SCATTERED LOAD	kWh	14,083,301	$ 23,787	**0.0008**
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	kW	122	$ 74	**0.3047**
STREET LIGHTING	kW	63,940	$ 38,583	**0.3017**
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 9,230,577**	

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

1580 and 1588

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 1 Balance - Non-WMP	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	2,454,365,237	$ -	-
GENERAL SERVICE LESS THAN 50 KW	kWh	680,716,895	$ -	-
GENERAL SERVICE 50 TO 1,499 KW	kW	6,500,509	$ 2,556,233	**0.1966**
GENERAL SERVICE 1,500 TO 4,999 KW	kW	1,418,024	$ -	-
LARGE USER	kW	1,029,229	$ -	-
UNMETERED SCATTERED LOAD	kWh	14,083,301	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	kW	122	$ -	-
STREET LIGHTING	kW	63,940	$ -	-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 2,556,233**	

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

Please indicate the Rate Rider Recovery Period (in months) | 12

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

1580, Sub-account CBR Class B

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Sub-account 1580 CBR Class B Balance	Rate Rider for Sub-account 1580 CBR Class B
RESIDENTIAL	kWh	2,454,365,237	-$ 300,012	- **0.0001**
GENERAL SERVICE LESS THAN 50 KW	kWh	680,716,895	-$ 83,208	- **0.0001**
GENERAL SERVICE 50 TO 1,499 KW	kWh	2,290,388,226	-$ 279,968	- **0.0001**
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	152,682,562	-$ 18,663	- **0.0001**
LARGE USER	kWh	-	$ -	-
UNMETERED SCATTERED LOAD	kWh	14,083,301	-$ 1,721	- **0.0001**
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	kWh	44,024	-$ 5	- **0.0001**
STREET LIGHTING	kWh	22,842,919	-$ 2,792	- **0.0001**
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**-$ 686,371**	

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

Please indicate the Rate Rider Recovery Period (in months) | 12

Rate Rider Calculation for RSVA Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Allocated Global Adjustment Balance	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	29,345,088	-$ 85,395	- **0.0029**
GENERAL SERVICE LESS THAN 50 KW	kWh	102,052,766	-$ 296,976	- **0.0029**
GENERAL SERVICE 50 TO 1,499 KW	kWh	1,898,445,466	-$ 5,524,521	- **0.0029**
GENERAL SERVICE 1,500 TO 4,999 KW	kWh	152,682,561	-$ 444,310	- **0.0029**
LARGE USER	kWh	1	-$ 0	- **0.0029**
UNMETERED SCATTERED LOAD	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE 5	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE 1	kWh	-	$ -	-
STANDBY POWER GENERAL SERVICE L	kWh	-	$ -	-
SENTINEL LIGHTING	kWh	-	$ -	-
STREET LIGHTING	kWh	22,842,919	-$ 66,473	- **0.0029**
MICROFIT AND MICRO-NET METERING	kWh	-	$ -	-
FIT	kWh	-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURC	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
	kWh	-	$ -	-
Total			**-$ 6,417,675**	

Rate riders for Global Adjustment is to be calculated on the basis of kWh for all classes.

Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Group 2 Balance	Rate Rider for Group 2 Accounts
RESIDENTIAL	# of Customers	324,728	$ 0	$ **0.00**
GENERAL SERVICE LESS THAN 50 KW		-	$ 0	$ -
GENERAL SERVICE 50 TO 1,499 KW		-	$ 0	$ -
GENERAL SERVICE 1,500 TO 4,999 KW		-	$ 0	$ -
LARGE USER		-	$ 0	$ -
UNMETERED SCATTERED LOAD		-	$ 0	$ -
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	$ -
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	-$ 0	$ -
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	$ -
SENTINEL LIGHTING		-	$ 0	$ -
STREET LIGHTING		-	$ 0	$ -
MICROFIT AND MICRO-NET METERING		-	$ -	$ -
FIT		-	$ -	$ -
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
		-	$ -	$ -
Total			**$ 0**	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts are to be on a per customer basis. Please choose "# of customers" for the **Residential class.**

Rate Rider Calculation for Accounts 1575 and 1576

Please indicate the Rate Rider Recovery Period (in months) | 12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Accounts 1575 and 1576 Balances	Rate Rider for Accounts 1575 and 1576
RESIDENTIAL		-	$ -	-
GENERAL SERVICE LESS THAN 50 KW		-	$ -	-
GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
LARGE USER		-	$ -	-
UNMETERED SCATTERED LOAD		-	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING		-	$ -	-
STREET LIGHTING		-	$ -	-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ -**	

As per the Board's letter issued July 16, 2015 outlining details regarding the implementation of the transition to fully fixed distribution charges for residential customers, Residential rates for group 2 accounts, including Accounts 1575 and 1576 are to be on a per customer basis. Please choose "# of customers" for the **Residential class.**

Rate Rider Calculation for Accounts 1568 - Excludes Street Lighting

Please indicate the Rate Rider Recovery Period (in months) | 36

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568	Rate Rider for Account 1568
RESIDENTIAL	# of Customers	324,728	$ 2,887,989	**0.2470**
GENERAL SERVICE LESS THAN 50 KW	kWh	680,716,895	$ 1,489,602	**0.0007**
GENERAL SERVICE 50 TO 1,499 KW	**kW**	6,559,760	-$ 4,874,224	- **0.2477**
GENERAL SERVICE 1,500 TO 4,999 KW	**kW**	1,418,024	$ 859,681	**0.2021**
LARGE USER	**kW**	1,029,229	$ 621,013	**0.2011**
UNMETERED SCATTERED LOAD	**kW**	-	$ -	-
STANDBY POWER GENERAL SERVICE 50 TO 1,499 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE 1,500 TO 4,999 KW		-	$ -	-
STANDBY POWER GENERAL SERVICE LARGE USE		-	$ -	-
SENTINEL LIGHTING	**kW**	122	$ -	-
STREET LIGHTING	**kW**			-
MICROFIT AND MICRO-NET METERING		-	$ -	-
FIT		-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURCE		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
		-	$ -	-
Total			**$ 984,061**	

Streetlighting Manually Removed from the 3 year 1568 (LRAM Rate Rider) - See Split Below

Rate Rider Calculation for Accounts 1568 - Street Lighting Only - 2023 Balance

Please indicate the Rate Rider Recovery Period (in months) 12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568	Rate Rider for Account 1568	
STREET LIGHTING	kW	63,940	$ 126,198	**1.9737**	Claiming only for 2017 LRAMVA Principle & Interest Balance - 1 Year Rate Rider
		-		-	
		-		-	
		-		-	
		-		-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
		-	$ -	-	
Total			**$ 126,198**		

Rate Rider Calculation for Accounts 1568 - Street Lighting Only - Remaing Balance - 2024 & 2025

Please indicate the Rate Rider Recovery Period (in months) 24

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1568	Rate Rider for Account 1568	
STREET LIGHTING	kW	63,940	$ 938,489	**7.3388**	Claiming only for 2018 to 2020 LRAMVA Principle & Interest Balance - 2 Year Rate Rider
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
Total			**$ 938,489**		

Rate Rider Calculation for Account 1509

Please indicate the Rate Rider Recovery Period (in months) 12

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Account 1509 Balance	Rate Rider for Account 1509
RESIDENTIAL	# of Customers	324,728	$ -	-
GENERAL SERVICE LESS THAN 50 KW	# of Customers	25,479	$ -	-
GENERAL SERVICE 50 TO 1,499 KW	# of Customers	3,040	$ -	-
GENERAL SERVICE 1,500 TO 4,999 KW	# of Customers	58	$ -	-
LARGE USER	# of Customers	10	$ -	-
UNMETERED SCATTERED LOAD	# of Customers	3,673	$ -	-
STANDBY POWER GENERAL SERVICE 5	# of Customers	-	$ -	-
STANDBY POWER GENERAL SERVICE 1	# of Customers	2	$ -	-
STANDBY POWER GENERAL SERVICE L	# of Customers	-	$ -	-
SENTINEL LIGHTING	# of Customers	53	$ -	-
STREET LIGHTING	# of Customers	63,032	$ -	-
MICROFIT AND MICRO-NET METERING	# of Customers	-	$ -	-
FIT	# of Customers	-	$ -	-
HCI, RESOP, OTHER ENERGY RESOURC	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
	# of Customers	-	$ -	-
Total			**$ -**	

GROUP 1 ACCOUNTS

1. INTRODUCTION

As per the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative* ("EDDVAR Report"), Group 1 accounts include account balances that are cost pass-through and accounts whose original balances were approved by the OEB in a previous proceeding.[1] Please see Table 1 in Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts for a list of Hydro Ottawa's active Group 1 deferral and variance accounts ("DVAs").

2. ENERGY SALES AND COST OF POWER EXPENSE BALANCES

The sale of energy and the purchase of power are pass-through transactions. Hydro Ottawa records monthly retail settlement variance entries related to any difference between the Power Recovery revenue and Purchased Power expense. Under International Financial Reporting Standards (and specifically, of IFRS 14 - Regulatory Deferrals Accounts ["IFRS 14"]), the impact of regulatory deferral account balances, including retail settlement variance accounts, are presented as "Net movements in regulatory balances, net of tax" on Hydro Ottawa's statements of profit and loss.

Totals for Energy Sales (Power Recovery Revenue) and Cost of Power (Purchased Power), per the Uniform System of Accounts ("USofA"), are reconciled to the audited financial statements in Table 1 below.

[1] Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*, EB-2008-0046 (July 31, 2009).

Table 1 – Power Recovery Revenue and Purchased Power Reconciliation to Audited Financial Statements($)

	2021
Total Power Recovery as per Audited Financial Statements	**$(878,683,595)**
Revenue Adjustment – Net Movement	$0
RSVA - General Energy Sales	$7,412,424
RSVA – Wholesale Market Service Charge – Net Movement	$955,624
RSVA - Retail Transmission Network Charge - Net Movement	$0
RSVA – Retail Transmission Connection Charge – Net Movement	$1,899,873
LV Variance Account – Net Movement	$381,170
IFRS Regulatory Balance Adjustment (IFRS 14)	$9,658,843
Total Power Recovery as per RRR	**$(858,375,660)**
Total Purchased Power as per Audited Financial Statements	**$880,686,175**
RSVA – Power (excluding Global Adjustment) – Net Movement	$(4,237,689)
RSVA – Global Adjustment – Net Movement	$0
RSVA – Wholesale Market Service Charge – Net Movement	$(4,578,851)
RSVA – Retail Transmission Network Charge – Net Movement	$(7,422,887)
IFRS Regulatory Balance Adjustment (IFRS 14)	$(6,071,089)
Total Purchased Power as per RRR	**$858,375,660**
NET POWER RECOVERY REVENUE AND PURCHASED POWER as per RRR	**$0**

Totals for Power Recovery Revenue and Purchased Power by USofA are presented in Table 2 below.

Table 2 – Power Recovery Revenue and Purchased Power ($)

Account and Description	2021
4006 Residential Energy Sales	$(258,494,414)
4020 Energy Sales to Large Users	$(51,049,621)
4025 Street Lighting Energy Sales	$(2,442,086)
4030 Sentinel Lighting Energy Sales	$0
4035 General Energy Sales	$(427,105,637)
4050 Revenue Adjustment	$0
4062 Billed – WMS	$(27,335,425)
4066 Billed – NW	$(54,030,071)
4068 Billed – CN	$(35,809,858)
4075 Billed – LV	$36,375
4076 Billed – Smart Metering Entity Charge	$(2,144,923)
Total Power Recovery Revenue	**$(858,375,660)**
4705 Power Purchased	$461,324,159
4707 Charges - Global Adjustment	$277,767,599
4708 Charges – WMS	$27,335,425
4714 Charges – NW	$54,030,071
4716 Charges – CN	$35,809,858
4750 Charges – LV	$(36,375)
4751 Charges – Smart Metering Entity Charge	$2,144,923
Total Purchased Power	**$858,375,660**
NET POWER RECOVERY REVENUE AND PURCHASED POWER	**$0**

3. CLASS A & CLASS B GLOBAL ADJUSTMENT AND COMMODITY

Total wholesale purchases include purchases from the Independent Electricity System Operator ("IESO"), Hydro One Networks Inc. ("Hydro One") and various embedded generators. On a monthly basis, Hydro Ottawa accrues purchased power cost, which includes cost for CT 148 - Class B Global Adjustment ("GA") and CT 101 - Commodity. Hydro Ottawa records such amounts into pass-through Class B GA expense and Commodity expense accounts, respectively. Hydro Ottawa also accrues unbilled Power Recovery Revenue, which includes revenue for Class B GA and Commodity. The utility records amounts into pass-through Class B GA revenue and Commodity revenue accounts, respectively.

Hydro Ottawa bills all Class B non-Regulated Price Plan ("RPP") customers on the first GA rate posted on the IESO's website. For Commodity, Hydro Ottawa bills RPP customers the Time of Use ("TOU") or Tiered prices ("Tiered"). Non-RPP customers are billed the weighted average hourly spot price ("WAHSP"). The RPP portion of the CT 148 GA Charge is recorded into the Commodity expense account. Hydro Ottawa confirms that journal entries are recorded as instructed in the OEB's accounting guidance related to commodity pass-through Accounts 1588 and 1589.[2]

The estimates for unbilled Power Recovery Revenue are based on preliminary metered data. An interval class customer's unbilled estimate is based on preliminary metered hourly data, while a non-interval class customer's unbilled data is based on preliminary smart metered data. Where meter data is missing, a class average is used as an estimate.

By the fourth business day of the following month, Hydro Ottawa submits to the IESO the difference between fixed price for TOU and Tiered purchases, the estimated weighted average price for RPP customers, and the RPP portion of the GA Charge which is based upon the second GA rate multiplied by the estimated TOU and Tiered kWh (billed and unbilled). The RPP portion of the GA Charge is recorded into Account 1588. The RPP proration is based on billed and estimated unbilled kWh. This is requested through CT 142.

RPP settlement CT 142 first true-up is completed the month following the initial settlement claim and consists of updating the GA second rate to actual GA rate paid. At the same time, the updates are made

[2] Ontario Energy Board, *Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589* (February 21, 2019), p. 33.

to the wholesale purchased power cost (price and volume) to actual price and quantity. Additional true-ups are completed when actual kWh sales for RPP customers vs. non-RPP customers are known. All changes are recorded in the general ledger. Final true-up between 1588 and 1589 will be completed up to and as at May 31 of each subsequent year for the previous calendar year. Final reviews for 2021 were completed and are reported as part of this Application. Hydro Ottawa bills its Class A customers the amount the utility pays for Class A global adjustment.

Hydro Ottawa has no embedded distributors in its service territory. Wholesale metered customers are billed directly from the IESO. Hydro Ottawa submits kWh to the IESO for embedded generation within its service territory.

Hydro Ottawa calculates and maintains both GA Retail Settlement Variance Accounts ("RSVAs") for Class A and Class B separately in Sub-Accounts of Account 1589.

GROUP 2 ACCOUNTS

1. INTRODUCTION

As per the OEB's report on the *Electricity Distributors' Deferral and Variance Account Review Initiative* ("EDDVAR Report"),[1] Group 2 Accounts include deferral and variance accounts ("DVAs") that require a prudency review by the OEB. Please see Table 2 in Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts for a list of Hydro Ottawa's active Group 2 DVAs.

This Schedule discusses Group 2 Accounts, with the exception of the following:

- Account 1592 (for details on this Account, please see Exhibit 9-1-4: Account 1592 PILS and Tax Variance);
- 1568 Lost Revenue Adjustment Mechanism ("LRAM") Variance Account (for details, please see Exhibit 4-4-2: LRAM Variance Account); and
- 1508 Sub-Accounts that are now closed

More information on the disposition of these accounts is available in Exhibit 9-3-1: Disposition of Deferral and Variance Accounts.

2. DVAs EFFECTIVE PRIOR TO JANUARY 1, 2016

This section provides an overview of Group 2 Accounts that were effective prior to the effective date of the OEB's Decision and Order on Hydro Ottawa's 2016-2020 Custom IR Application[2] (i.e. prior to January 1, 2016) and are still active.

[1] Ontario Energy Board, *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*, EB-2008-0046 (July 31, 2009).
[2] Ontario Energy Board, *Decision and Order*, EB-2015-0004 (December 22, 2015), p. 12-14.

2.1. P&OPEB DEFERRAL ACCOUNT

Sub-Account 1508 - Other Regulatory Assets - Other Post-Employment Benefits ("OPEB") Deferral Account is used to record cumulative actuarial gains or losses in Hydro Ottawa's post-retirement benefits. This Account was originally approved in Hydro Ottawa's 2012 rate application.[3] This Sub-Account is still active.

3. UTILITY SPECIFIC DVAs EFFECTIVE AFTER JANUARY 1, 2016

As part of the Approved 2016-2020 Settlement Agreement and the Approved 2021-2025 Settlement Agreement a number of new DVAs were established. Each of the Accounts is recorded into a Sub-Account of 1508. As per the 2021-2025 Approved Settlement Agreement,[4] many of these Sub-Accounts have been fully disposed of and as a result are not discussed as part of this application. The status of active Accounts are discussed below.

The DVAs established effective January 1, 2016 (some of which were modified) are as follows:

- Sub-Account 1508 - Other Regulatory Assets - Gains and Losses on Disposal of Fixed Assets Variance Account, to record the difference between the forecast and actual loss on the disposal of fixed assets, related to retirement of assets or damage to plant. This Sub-Account is still active;
- Sub-Account 1508 - Other Regulatory Assets - Earnings Sharing Mechanism ("ESM") Variance Account, to record amounts related to any earnings above Hydro Ottawa's approved Return on Equity ("ROE") to be shared on a 50/50 basis between Hydro Ottawa and its ratepayers with no dead band. This Sub-Account is still active, see further details below in section 3.4;
- Sub-Account 1508 - Other Regulatory Assets - Connection Cost Recovery Agreement ("CCRA") Payments Differential Variance Account, to record the revenue requirement difference between what Hydro Ottawa has included in base rates and what actual CCRA payments were made to Hydro One Networks Inc. ("Hydro One"). This Sub-Account is still active, see further details below in section 3.4;

[3] Ontario Energy Board, *Decision and Order*, EB-2011-0054 (December 28, 2011).
[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2019-0261 (September 18, 2020).

- Sub-Account 1508 - Other Regulatory Assets - Revenue Requirement Differential Variance Account related to Capital Additions, to record the revenue requirement impact of underspending on Hydro Ottawa's capital plan by specific categories. This Sub-Account is still active, see further details below in section 3.7; and
- Sub-Account 1508 - Other Regulatory Assets - Efficiency Adjustment Mechanism ("EAM") Deferral Account, to record the proxy stretch factor related to any Hydro Ottawa efficiency ranking declines during the Custom Incentive Rate-setting ("Custom IR") term for 2016-2020. This Sub-Account was active until December 31, 2020. For further detail, refer to section 3.8 below.

3.1. GAINS AND LOSSES ON DISPOSAL OF FIXED ASSETS VARIANCE ACCOUNT

The purpose of this Account is to record the difference between the forecast and actual gain or loss on the disposal of fixed assets related to retirement of assets or damage to plant (including storm-related costs). Examples include losses on meters, station equipment, poles, and vehicles. As part of the 2021-2025 Approved Settlement Agreement, the Parties[5] agreed to the continuation of this Sub-Account. In addition, balances accumulated up until December 31, 2019 were approved for disposal.

For the 2016-2020 Custom IR term, there was an annual estimate of $198K gain per year, with a total five-year estimate of $1.0M. The forecast for 2021-2025 Custom IR term fluctuates annually and is an overall estimated loss of $2,243M.[6]

Damage costs related to storms are unpredictable, as climate change is causing extreme weather events with increased frequency which are outside of Hydro Ottawa's control. These events (e.g. freezing rain, high wind, temperature and precipitation extremes, tornadoes, etc.) have the ability to cause extensive damage to assets of various life spans. Accordingly, this Account includes the difference between the original estimate of damage to plant and the actual cost of damage to plant as a result of severe weather events.

[5] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defence, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.
[6] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2019-0261 (February 10, 2020, Updated May 29, 2020).

Balances related to this Account can be viewed in Tables 1 and 2 below, as well as in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule).

Table 1 provides Hydro Ottawa's actual 2020 & 2021 costs related to the gain or loss on the disposal of utility and other property in relation to retirement of assets or damage to plant (including storm-related costs).

Table 1 – 2020 & 2021 Loss from Retirement of Utility and Other Property ($'000s)

Net (Gain)/Loss	2020 Historical	2021 Historical
USofA 4362 OEB-Approved	$(198)	$389
Actual	$87	$(201)
USofA 1508[7] *Variance*[8]	*$(285)*	*$590*

Table 2 provides Hydro Ottawa's 2021-2025 estimated costs related to the gain or loss on the disposal of fixed assets in relation to retirement of assets or damage to plant (including storm-related costs).

Table 2 – Estimated 2021-2025 Loss from Retirement of Utility and Other Property ($'000s)

Net (Gain)/Loss	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved	TOTAL
Estimate[9]	$389	$751	$323	$336	$445	**$2,243**

3.2. EARNINGS SHARING MECHANISM VARIANCE ACCOUNT

The ESM Account credits ratepayers for 50% of any earnings above Hydro Ottawa's approved regulatory ROE, with no dead band. The ratepayer share of the earnings shall be grossed up for any tax impacts and credited to this Account. The Account is asymmetrical, meaning if Hydro Ottawa under earns, no amount will be collected from ratepayers.

The regulatory net income for the purpose of earnings sharing is to be calculated in the same manner as net income for regulatory purposes under the Reporting and Record Keeping Requirements ("RRR")

[7] This refers to USofA 1508 Sub Account Gains and Loss on Disposal of Fixed Assets Variance Account.
[8] Totals may not sum due to rounding.
[9] Totals may not sum due to rounding.

filings. This will exclude revenue and expenses that are not otherwise included for regulatory purposes, such as settlement of any regulatory assets or regulatory liabilities, including the LRAM and changes in taxes/Payments in Lieu of Taxes ("PILS") to which the USofA 1592 – PILS and Tax Variance for 2006 and Subsequent Years applies.

In addition, the ESM calculation may require adjustments to ensure there is an appropriate treatment of amounts recorded and/or recovered by way of DVAs. As part of the 2016-2020 Approved Settlement Agreement,[10] the ESM was calculated on an individual yearly basis. As per the 2021-2025 Approved Settlement Agreement,[11] the Account has been modified such that, starting in 2021 the ESM will function as a cumulative account. The balance (if any) will be cleared and credited on a final basis to customers at the end of the five-year rate term. Other components of the previous ESM will remain the same.

Balances related to this Account are included in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule). Amounts related to 2016-2018 were approved for disposition as part of the 2021-2025 Approved Settlement Agreement. Hydro Ottawa is not seeking to clear the 2019-2020 balance as part of this Application.

3.3. CONNECTION COST RECOVERY AGREEMENT PAYMENTS DEFERRAL ACCOUNT

As part of Hydro Ottawa's 2016-2020 Custom IR Application, $5.0M of unidentified CCRA payments to Hydro One were estimated per year. As part of the 2016-2020 Approved Settlement Agreement, it was agreed to move the unidentified payments out of the proposed revenue requirement and establish the CCRA Regulatory Account. The CCRA Regulatory Account allows Hydro Ottawa to record (and later recover from customers) the annual revenue requirement of CCRA payments that commence in the year in which the facilities (to which each CCRA payment relates) provide services to Hydro Ottawa customers.

Hydro Ottawa recorded the revenue requirement related to eligible projects 2017 through 2020. No revenue requirement was recorded in 2016. The 2017-2019 balance was disposed of as part of the 2021-2025 Approved Settlement Agreement. The 2021 balance can be viewed in Attachment 9-1-1(A): OEB

[10] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2015-0004 (April 29, 2015, Updated June 29, 2015).
[11] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 34-35.

Workform - Deferral and Variance Account (Continuity Schedule). Hydro Ottawa is not seeking to clear the 2021 balance as part of this Application.

Hydro Ottawa has used the Capital Cost Allowance ("CCA") Class 14.1 rules for eligible capital property effective January 1, 2017 for the PILS calculation. As per OEB guidance, any impact of Bill C-97 prior to rebasing is being recorded into a Sub-Account of 1592. Please see Exhibit 9-1-4: Account 1592 PILs and Tax Variance for further details.

3.4. CONNECTION COST RECOVERY AGREEMENT PAYMENTS DIFFERENTIAL VARIANCE ACCOUNT

This Account is to recover the difference between the forecasted new (known and unknown) and true-up CCRA payments made to Hydro One. The Account is symmetrical and effective January 1, 2021 replaces the existing Sub-Account 1508 - Other Regulatory Assets - Connection Cost Recovery Agreement ("CCRA") Payments Deferral Account.

3.5. REVENUE REQUIREMENT VARIANCE ACCOUNT RELATED TO CAPITAL ADDITIONS

The purpose of this Account is to track revenue requirement impacts resulting from any underspending in Hydro Ottawa's three capital spending categories: System Renewal/System Service, System Access, and General Plant.[12] The Account is computed and tracked on an annual basis and calculated on a cumulative basis. If overspending occurs, no amount will be recorded into this Account.

For the years 2016-2020, Hydro Ottawa spent more than planned in each of the three spending categories. As a result, no amount has been recorded into this variance account.

As per 2021-2025 Approved Settlement Agreement,[13] for the years 2021-2025, the System Renewal/System Service, System Access (excluding the subset of System Access related to plant relocation requested by third parties and residential expansion) and General Plant the Capital Additions

[12] The System Renewal and System Service categories have been merged into one category to reflect Hydro Ottawa's standard operating practice to shift funds between the two categories, as warranted by customer and operational requirements.
[13] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), Attachment 6, p. 5-8.

Revenue Requirement Differential Variance Accounts will be asymmetrical, in that overspending will not result in recording amounts to be recovered from customers during this period. For the sub-set of System Access Capital Additions that consist of third party-driven plant relocation and residential expansion capital additions, the Revenue Requirement Variance Accounts will be symmetrical and Hydro Ottawa will record the revenue requirement difference to overspending or underspending in the utility's capital plan.

3.6. EFFICIENCY ADJUSTMENT MECHANISM DEFERRAL ACCOUNT

This Account was established to provide ratepayers a credit should Hydro Ottawa's efficiency ranking decline during any year of the Custom IR term. The year 2014 was the starting efficiency ranking point. Hydro Ottawa could not benefit from moving into a more efficient cohort except to mitigate future adjustments. 2020 was the fourth (and last) year for which the efficiency adjustment mechanism ("EAM") assessment was to be performed. The 2017-2019 balance was disposed of as part of the 2021-2025 Approved Settlement Agreement. The 2021 EAM balance, related to 2020, can be viewed in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule). Hydro Ottawa is not seeking to clear the 2021 balance as part of this Application. As per 2021-2025 Approved Settlement Agreement,[14] the EAM will be replaced with the Performance Outcomes Accountability Mechanism ("POAM"), please see section 3.7 for further details.

3.7. PERFORMANCE OUTCOMES ACCOUNTABILITY MECHANISM DEFERRAL ACCOUNT

As part of the Approved 2021-2025 Approved Settlement Agreement, the Parties agreed to the establishment of a Performance Outcomes Accountability Mechanism ("POAM") Deferral Account. The Deferral Account is based on specific performance-based outcomes and targets over the five-year Test period. The Account relies on outcomes of certain aspects of Hydro Ottawa's 2021-2025 Distribution System Plan ("DSP").

There are five performance metrics which have an annual target. If the target is not met in any year of the five year term Hydro Ottawa will credit the deferral account up to $200K. The maximum amount that

[14] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), Attachment 6, p. 35-36.

can be credited in any year is $1.0M for all five targets. If all targets are met, no credit will be recorded into this account.

These metrics will use a "Green-Yellow-Red" indicator system to determine if Hydro Ottawa has achieved its designated target. The five performance metrics that will be measured over the five-year term are:

- Number of Interruptions Caused by Defective Equipment (Overhead System) - Excluding Major Event Days;
- Number of Interruptions Caused by Defective Equipment (Underground System) - Excluding Major Event Days and Leaking Padmount Transformers;
- System Average Interruption Duration Index ("SAIDI")[15] - Excluding Major Event Days and Loss of Supply;
- Wood Pole Replacement Unit Cost; and
- Underground Cable Replacement Unit Cost.

In 2021 the only POAM target that Hydro Ottawa did not meet was the Wood Pole Replacement Unit Cost, as a result $107,638 was credited to the POAM Deferral Account. As these performance metrics are being measured over a five-year term, Hydro Ottawa is not proposing to dispose of this 1508 Sub-Account as part of this Rate Application.

4. NEW GENERIC DVAs EFFECTIVE AFTER JANUARY 1, 2016

This section discusses the DVAs that were (i) established by the OEB, (ii) made effective after January 1, 2016, and (iii) not part of either the 2016-2020 Approved Settlement Agreement[16] or the 2021-2025 Approved Settlement Agreement.[17]

[15] The target for this metric is sourced from Table B in the response to interrogatory CCC-38, from Hydro Ottawa's 2021-2025 Custom IR Application. In addition, it is acknowledged that this approach deviates from the OEB's use of five-year averages to calculate a distributor's SAIDI target. However, the Parties agree to the use of a three-year average so as to maintain consistency across the three reliability-related performance metrics that are utilized under this accountability mechanism.
[16] Hydro Ottawa Limited, *2016-2020 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2015-0004 (December 7, 2015).
[17] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2019-0261 (September 18, 2020).

4.1. OEB COST ASSESSMENT VARIANCE

As per the OEB's revisions to the Cost Assessment Model, the OEB established Account 1508 Other Regulatory Assets - Sub-Account - OEB Cost Assessment Variance for electricity distributors to record any material differences between OEB cost assessments that were built into rates at the time of the issuance of the OEB's revisions, and cost assessments that would result from the application of the new Cost Assessment Model effective April 1, 2016.[18] Per the 2021-2025 Approved Settlement Agreement,[19] Hydro Ottawa cleared balances in this account until the end of December 31, 2019. Hydro Ottawa continued to use this Sub-Account to record amounts until December 31, 2020.

4.2. REGULATORY TREATMENT OF PENSION AND OTHER POST-EMPLOYMENT BENEFITS

On September 14, 2017, the OEB issued its final report on the regulatory treatment of pension and OPEB costs establishing the use of accrual accounting as the default method on which to set rates for pension and OPEB amounts in cost-based applications.[20] Moreover, this report also provides for the establishment of a variance account (Account 1522) to track the difference between the forecasted accrual amount in rates and actual cash payment(s) made, with an asymmetric carrying charge in favour of ratepayers applied to the differential.

Hydro Ottawa provides pension benefits for its employees through the Ontario Municipal Employees Retirement System ("OMERS") Fund (the "Fund"). Although the plan is a defined benefit plan, sufficient information is not available to Hydro Ottawa to account for it as such, because it is not possible to attribute the Fund assets and liabilities between the various employers who contribute to the Fund. As a result, Hydro Ottawa accounts for the plan as a defined contribution plan. Contributions payable as a result of employee service are expensed as incurred similar to short-term employee benefits.

Hydro Ottawa also provides other post-employment benefits such as life insurance and a retirement grant. These plans provide benefits to certain employees when they are no longer providing active service to the utility. Other post-employment benefits are recorded on an accrual basis. The accrued benefit

[18] Ontario Energy Board, Letter re: *Revisions to the Ontario Energy Board Cost Assessment Model* (February 9, 2016).
[19] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal,* EB-2019-0261 (September 18, 2020).
[20] Ontario Energy Board, *Report of the Ontario Energy Board - Regulatory Treatment of Pension and Other Post-Employment Benefits Costs*, EB-2015-0040 (September 14, 2017).

obligation and current service costs are calculated using the projected benefit method prorated on service and based on assumptions that reflect Hydro Ottawa's best estimates. The utility tracks the difference between the forecast accrual amount in rates and actual cash payments in a variance account, as set out in the OEB's final report on the regulatory treatment of pension and OPEB costs.

Hydro Ottawa confirms that it is recording amounts into the tracking account for the purpose of recording carrying charges. The utility further confirms that carrying charges are being calculated using the OEB-prescribed Construction Work in Progress ("CWIP") rate.

4.3. REGULATORY ASSETS FOR RETAIL SERVICE CHARGES INCREMENTAL REVENUE

As part of the 2021-2025 Approved Settlement Agreement, Hydro Ottawa received approval for utility-specific Retail Service Charges ("RSCs"). Subsequently, on November 29, 2018, the OEB issued a Report on Energy Retailer Services Charges, which stated that updated RSCs would be established and applied to all electricity distributors.[21] The report specifically indicated that the updated RSCs would apply to Hydro Ottawa. The Decision and Rate Order for the new RSCs had an effective date of May 1, 2019.[22] The OEB issued a Decision and Rate Order on November 28, 2019 with updated rates for RSCs effective January 1, 2020.[23]

As per the OEB's Decision and Order regarding energy retailer service charges, Hydro Ottawa recorded the difference between revenues collected at the previously approved charges and the revenue collected based on the charges established pursuant to the OEB report.[24] Hydro Ottawa had discontinued recording amounts into the Retail Cost and Variance Accounts ("RCVAs") 1518 and 1548, as such, consistent with OEB direction, the utility set up a sub-account under 1508 Other Regulatory Assets for Retail Service Charges Incremental Revenue. Hydro Ottawa cleared balances in this Account until the end of December 31, 2019 as part of the 2021-2025 Approved Settlement Agreement. Hydro Ottawa continued to use this Sub-Account to record amounts until December 31, 2020. Balances in these 1508 Incremental Sub-Accounts will be proposed to dispose of in a future rate application.

[21] Ontario Energy Board, *Report of the Ontario Energy Board - Energy Retailer Service Charges*, EB-2015-0304 (November 29, 2018), p. 20.
[22] Ontario Energy Board, *Decision and Rate Order*, EB-2015-0304 (February 14, 2019).
[23] Ontario Energy Board, *Decision and Rate Order*, EB-2019-0280 (November 28, 2019), Schedule A.
[24] Ontario Energy Board, *Decision and Order - In the matter of energy retailer service charges effective May 1, 2019 - Schedule B - Accounting Order*, EB-2015-0304 (February 14, 2019), p. 11-13.

4.4. REGULATORY ASSET FOR ACCOUNT 1509 - IMPACTS ARISING FROM THE COVID-19 EMERGENCY

On March 25, 2020 and April 29, 2020, the OEB issued accounting orders for the establishment of deferral accounts to record impacts arising from the COVID-19 Emergency.[25] The OEB established Account 1509 - Impacts Arising from the COVID-19 Emergency, which included three Sub-Accounts. These Sub-Accounts are for costs associated with billing and system changes related to the Government of Ontario's emergency order regarding time-of-use pricing, lost revenue, and other incremental costs.[26]

During the month of August 2020, through the issuance of two separate accounting orders, the OEB confirmed the establishment of two additional Sub-Accounts under Account 1509.[27] Their names and descriptions are as follows:

- Foregone Revenues from Postponing Rate Implementation Sub-Account - the purpose of which is to record forgone revenues due to the postponement of rate implementation as a result of the COVID-19 emergency; and
- Bad Debt Sub-Account - which is intended for recording amounts related to bad debt resulting from COVID-19.

As per the 2021-2025 Approved Settlement Agreement,[28] the parties agreed that, as of January 1, 2021, Hydro Ottawa will not record any amounts in the first three Sub-Accounts established under Account 1509 (Costs Associated with Billing and System Changes, Lost Revenues, and Other Incremental Costs), or any additional Sub-Accounts that may be created on a generic basis.[29] The only exception to this provision is if during the 2021-2025 Custom IR term, there is material change in Ontario's public health

[25] Ontario Energy Board, *Accounting Order for the Establishment of Deferral Accounts to Record Impacts Arising from the COVID-19 Emergency*, (March 25, 2020), pp. 1-3; Ontario Energy Board, *Accounting Order for the Establishment of Deferral Accounts to Record Impacts Arising from the COVID-19 Emergency for Ontario Power Generation Inc. and Electricity Transmitters*, (April 29, 2020), p. 1-2.

[26] Ontario Regulation 80/20: Order under Subsection 7.0.2 (4) of the *Emergency Management and Civil Protection Act* - Electricity Price for RPP Consumers.

[27] Ontario Energy Board, Accounting Order for the Establishment of a Sub-account to Record Impacts Arising from the COVID-19 Emergency for Foregone Revenues from Postponing Rate Implementation, (August 6, 2020), p. 1-4; Ontario Energy Board, *Accounting Order for the Establishment of a Sub-account to Record Impacts Arising from the COVID-19 Emergency from Bad Debt*, (August 14, 2020), p. 1-3.

[28] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 39-41.

[29] To confirm, this provision is intended to apply to costs incurred and/or lost revenue from the 2021-2025 period that would have otherwise been eligible for recording within the three sub-accounts. It does not apply to costs incurred in 2020 and/or lost revenue from 2020. It is acknowledged that journal entries for 2020 costs and losses may occur after December 31, 2020.

and economic circumstances (relative to those existing at the time of filing the Settlement Agreement) which is directly caused by the COVID-19 pandemic and which has significant negative impact on Hydro Ottawa's operations or financial circumstances. By way of an illustrative example, such a material change could consist of the City of Ottawa and/or the Province of Ontario reverting to economic restrictions that are materially more severe than those in place at the time of filing the Settlement Proposal.

Per the 2021-2025 Approved Settlement Agreement, the Parties agreed that Hydro Ottawa will however be permitted to continue recording amounts in the Bad Debt Sub-Account for as long as the OEB permits this Sub-Account to remain in place. The utility will follow the methodology and guidelines from the OEB's consultation, outlined in the OEB's Report for Regulatory Treatment of Impacts Arising from the COVID-19 Emergency, including the means test to use this sub-account.[30]

With respect to the Sub-Account associated with the Foregone Revenues from Postponing Rate Implementation, Hydro Ottawa confirms that it is not applicable, and the utility's rate implementation was not postponed.

4.5. REGULATORY ASSET FOR SUB-ACCOUNT 1508 - POLE ATTACHMENT REVENUE VARIANCE ACCOUNT

On December 10, 2020 the OEB decided to suspend increases to the Wireline Pole Attachment Order[31] and use of an inflationary adjustment on an interim basis.

As part of Hydro Ottawa's 2021-2025 Custom Incentive Rate-setting Application the Parties agreed that most Specific Services Charges would be updated manually, including the associated revenue requirement. Maintaining the pole attachment charge without inflation shifted revenue requirement collected through base rates. Given the timing of the Pole Attachment Decision Hydro Ottawa chose not to update its 2021 base revenue requirement and indicated that any change as a result of the outcomes of the OEB review would be adjusted in accordance with the Settlement Agreement starting in 2022.[32]

[30] Ontario Energy Board, *Impacts Arising from the COVID-19 Emergency,* EB-2020-0133 (June 17, 2021), p. 2-3.
[31] Ontario Energy Board, *Order - Wireline Pole Attachment Charge,* EB-2020-0288 (December 10, 2020).
[32] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Distribution Rate Application*, EB-2019-0261 (February 10, 2020, Updated May 29, 2020).

On November 23, 2021 Hydro Ottawa sent a letter to the OEB seeking guidance regarding the incorporation of the for Pole Attachments[33] charge into its 2022 distribution revenue, as a rate had not been released effective January 1, 2022. Specifically Hydro Ottawa indicated, "should the Pole Attachment Charge not be set in time for rates effective January 1, 2022, Hydro Ottawa intends to request any relevant variance accounts at the time of the Final Decision and Order related to the Pole Attachment Charge." On November 29, 2021 the OEB sent a response[34] to Hydro Ottawa's acknowledging that a variance account to allow distributors an opportunity to true-up any material differences in pole attachment revenue may be needed and that the OEB did not anticipate the decision to be released in for setting Hydro Ottawa's 2022 distribution revenue.

On December 16, 2021 the OEB released its Decision and Order[35] as well as Accounting Guidance[36] for a Wireline Pole Attachment Charge whereby the OEB approved a generic pole attachment rate of $34.76 effective January 1, 2022. The aforementioned Accounting Guidance indicates that distributors, that rebased their rates and are impacted by the updated pole attachment charge, are permitted to reopen the sub-account 1508 - Pole Attachment Revenue Variance Account effective January 1, 2021 to record any revenue impact, until the effective date of the utilities next rebasing application.

Hydro Ottawa confirms that effective January 1, 2022 it will record the variance between the generic rate of $34.76 per pole and Hydro Ottawa's approved rate of $44.5 per pole into the sub-account 1508 - Pole Attachment Revenue Variance Account. For further information on Wireline Attachments, please see Exhibit 3-2-2: Specific Service Charges, section 2.2.1 - Specific Access to Power Poles - Wireline Attachments.

[33] Hydro Ottawa Limited, *2022 Electricity Distribution Rate Application (EB-2021-0035) Distribution Rates and Charges - Pole Attachment Guidance,* (November 23, 2021) p. 1-2.
[34] Ontario Energy Board, *Hydro Ottawa Limited - Application for 2022 Rates Pole Attachment Guidance*, EB-2021-0035 (November 29, 2021), p. 1-2.
[35] Ontario Energy Board, *Decision and Order - Wireline Pole Attachment Charge,* EB-2021-0302 (December 16, 2021), p. 1-6.
[36] Ontario Energy Board, *Accounting Guidance for Wireline Pole Attachment Charge,* EB-2021-0302 (December 16, 2021), p. 1-3.

4.6. REGULATORY ASSET FOR SUB-ACCOUNT 1508 - DESIGNATED BROADBAND PROJECT IMPACTS DEFERRAL ACCOUNT

In a letter[37] dated July 7, 2022 the OEB established a new generic deferral account to record the impacts pertaining to Ontario Regulation 410/22, Electricity Infrastructure - Designated Broadband Projects, under the *Ontario Energy Board Act, 1998*. The regulation requires that electricity distributors who have designated broadband projects in their service territory, as defined by the *Building Broadband Faster Act, 2021,* record all incremental costs and revenues related to carrying out activities pertaining to these projects. Any amounts recorded within this deferral account will require a prudency review.

[37] Ontario Energy Board, Letter re: *Accounting Order (001-2022) for the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure – Designated Broadband Projects)* (July 7, 2022).

ACCOUNT 1592 PILS AND TAX VARIANCE

1. INTRODUCTION

Account 1592 per the *Accounting Procedures Handbook for Electricity Distributors* ("APH") is used to record the tax impact of the following differences that are not reflected in a distributor's rates:

1. legislative or regulatory changes to tax rates;
2. rules or disclosure of a new assessing or administrative policy published by federal or provincial public tax bulletins.[1]

For further information on the Payments in Lieu of Taxes ("PILS") impact related to utility-specific Regulatory Assets which are unrelated to changes defined as part of Account 1592 per the APH (e.g. the Earnings Sharing Mechanism), please refer to Exhibit 9-1-3: Group 2 Accounts.

2. PILS ACCELERATED INVESTMENT INCENTIVE

Bill C-97, also known as the *Budget Implementation Act, 2019*, was passed by the Parliament of Canada and received Royal Assent in June 2019. The legislation provides for accelerated Capital Cost Allowance ("CCA") deductions for eligible property available for use and acquired after November 20, 2018. The OEB released guidance on July 25, 2019 which instructed utilities to record 100% of the rule change in a Sub-Account of 1592 - PILs and Tax Variances - CCA Changes. The guidance states that "The OEB therefore expects that all Utilities will record the full revenue requirement impact of any changes in CCA rules that are not reflected in base rates."[2]

As directed, Hydro Ottawa recorded the impact of the legislative change for 2018-2020 in Sub-Account 1592 - PILs and Tax Variances - CCA Changes. Per Hydro Ottawa's 2021-2025 Approved Settlement Agreement,[3] the Accelerated CCA Rules for Approved Additions and portions related to New Facilities were fully disposed of.

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[1] Ontario Energy Board, *Accounting Procedures Handbook for Electricity Distributors* (December 2011), p. 75. NOTE: Also any differences in 2006 PILs that result in changes to a distributor's "opening" 2006 balances, which is no longer relevant.
[2] Ontario Energy Board, Letter re: *Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance* (July 25, 2019), p. 2.
[3] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), pages 30, 33, 34, 58, 66, 67 & Attachment 6.

For the change in CCA (due to accelerated CCA), related to the Connection Cost Recovery Agreement ("CCRA") Payments, the amounts to the end of 2019 were fully disposed of. The balance for 2020 will be disposed of in a future rate application as per Hydro Ottawa's 2021-2025 Approved Settlement Agreement.[4]

Please see Exhibit 9-1-3: Group 2 Accounts for more information related to the CCRA Payments Regulatory Account.

3. 2021 FEDERAL BUDGET TEMPORARY IMMEDIATE EXPENSING

The 2021 Federal budget announced changes to allow temporary immediate expensing of certain properties acquired that would otherwise qualify for capital cost allowance (CCA), providing up to a maximum of $1.5M of additional CCA per taxation year. Eligible property includes any capital property subject to the CCA rules, except for property included in Classes 1-6, 14.1, 17, 47, 49 and 51. The immediate expensing is only available in the year the property becomes available for use, and the half-year rule is suspended where this measure applies. The $1.5M limit is shared amongst associated members of a group. Entities acquiring more than $1.5M of eligible property in a taxation year may decide which CCA class to apply the immediate expensing rules to, with any excess capital cost over $1.5M subject to the normal CCA rules. The draft legislation is still pending for this measure, however immediate expensing would apply to eligible property acquired on or after April 19, 2021 that is available for use before 2024. Hydro Ottawa will continue to monitor this measure and any other changes that could impact Account 1592.

[4] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), pages 30, 33, 34, 58, 66, 67 & Attachment 6.

NEW DEFERRAL AND VARIANCE ACCOUNTS

1. INTRODUCTION

This Schedule describes Hydro Ottawa's proposal for establishing the use of one new deferral and variance account ("DVA"). Below, Hydro Ottawa describes the eligibility criteria regarding causation, materiality, and prudence for the proposed new account.

2. GROUP 1 ACCOUNTS

Per Hydro Ottawa's 2021-2025 Approved Settlement Agreement,[1] Hydro Ottawa will follow the OEB's instruction regarding the clearance of Group 1 Accounts. The OEB's Chapter 3 *Filing Requirements for Electricity Distribution Rate Applications,* as updated on May 24, 2022, set a disposition threshold of $0.001 per kWh.[2] In addition, pursuant to a letter from the OEB dated July 25, 2014, distributors may elect to dispose of Group 1 Account balances below the threshold. Hydro Ottawa's balances meet the above-mentioned threshold for Group 1 Accounts.

Hydro Ottawa proposes to dispose of a number of Group 1 DVAs by way of this Application and move the balance into a newly established 1595 (2023) Sub-Account. Please refer to Exhibit 9-3-1: Disposition of Deferral and Variance Accounts for further information and detail on the disposal of certain Group 1 DVAs in this Application. Opening the proposed Sub-Account follows direction in the OEB's *Accounting Procedures Handbook* ("APH")[3] and the OEB's Frequently Asked Questions from July 2012.[4]

2.1. Z-FACTOR

In its *Handbook for Utility Rate Applications*, the OEB affirmed its policy that "[a]n acceptable adjustment during a Custom IR term is a Z factor mechanism for cost recovery of unforeseen events."[5]
As per Hydro Ottawa's 2021-2025 Approved Settlement Agreement, Hydro Ottawa may apply for Z-Factor relief in the event that the utility incurs costs arising from unforeseen events, decisions, or activities

[1] Hydro Ottawa Limited, *2021-2025 Custom Incentive Rate-Setting Approved Settlement Proposal*, EB-2019-0261 (September 18, 2020), p. 66 and Attachment 4.
[2] Ontario Energy Board, *Chapter 3 Filing Requirements for Electricity Distribution Rate Application*, (May 24, 2022) p. 8.
[3] Ontario Energy Board, *Accounting Procedures Handbook for Electricity Distributors* (December 2011), Article 220 p. 39-40.
[4] Ontario Energy Board, *Accounting Procedures Handbook, Frequently Asked Questions* (July 2012), Question 3, p. 5.
[5] Ontario Energy Board**,** *Handbook for Utility Rate Applications* (October 13, 2016), p. 27.

the results of which cannot be reasonably anticipated or qualified at this time and where the costs exceed the utility's $1.0M materiality threshold. The criteria for any Z-Factor relief will be consistent with OEB-approved policies and decisions.[6] In addition, the Parties in the aforementioned Settlement Agreement[7] agreed with Hydro's Ottawa's proposal to apply the OEB's existing policy with respect to off-ramps, wherein a regulatory review may be initiated in the event Hydro Ottawa performs outside of an annual ROE dead band of plus or minus 300 basis points. Examples include unforeseen weather events or changes to laws or regulations requiring significant implementation investment.

Hydro Ottawa is not requesting a Z-Factor Account as part of this Application.

[6] This includes the following finding made by the OEB on page 43 of its Decision and Order in EB-2017-0049 dated March 7, 2019: "The OEB disagrees that the OEB's policy on Z-Factors precludes a symmetrical treatment. The policy is set out in the Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors and does not state that a Z-Factor is asymmetrical. There is nothing to prevent the OEB from imposing Z-factor treatment for an unforeseen event that materiality reduces costs and meets all of the Z-Factor criteria, should one be identified."

[7] Hydro Ottawa and the following intervenor groups: Building Owners and Managers Association, Consumers Council of Canada, Distributed Resource Coalition, Environmental Defense, Energy Probe Research Foundation, Pollution Probe, School Energy Coalition, Vulnerable Energy Consumers Coalition.

DISPOSITION OF DEFERRAL AND VARIANCE ACCOUNTS

1. INTRODUCTION

In this Schedule, Hydro Ottawa is requesting disposition of its Group 1 and Group 2, Lost Revenue Adjustment Mechanism ("LRAMVA"), deferral and variance accounts ("DVAs"), in compliance with the *Electricity Distributors' Deferral and Variance Account Review Initiative* ("EDDVAR Report").

Details regarding DVAs can be found in the following Exhibits:

- Exhibit 9-1-1: Summary of Current Deferral and Variance Accounts;
- Exhibit 9-1-2: Group 1 Accounts;
- Exhibit 9-1-3: Group 2 Accounts; and
- Exhibit 9-1-4: Account 1592 PILS and Tax Variance.

Hydro Ottawa has included the 1595 (2019) Sub-Account for proposal of disposition as part of the Group 1 Accounts proposed for disposition. Hydro Ottawa confirms that this Sub-Account is proposed to be cleared on a final basis and no further transactions are expected to flow through the 1595 (2019) Sub-Account once the residual balance has been disposed of. Hydro Ottawa also confirms that the assessment of the residual balance is less than the materiality threshold of plus or minus 10% and is thus not material.

2. ACCOUNTS FOR WHICH HYDRO OTTAWA IS SEEKING DISPOSITION

As part of this Application, Hydro Ottawa is requesting disposition of all of its Group 1 Accounts as presented in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) based on December 31, 2021 audited balances. Hydro Ottawa is also requesting disposition of its Group 2 - LRAMVA Account in this Application, as presented in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) for amounts to the end of December 31, 2020.

Table 1 below provides a summary of the Group 1 and Group 2 DVAs by Uniform System of Accounts ("USofA") for which Hydro Ottawa is seeking disposition. For the completed DVA Continuity Schedule, please see Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule).

Per the DVA Continuity Schedule, principal balances are up to December 31, 2021 and interest is forecasted to December 31, 2022.

A net debit balance of the Group 1 DVAs of $4.2M and a debit balance of Group 2 LRAMVA of $2.0M, equals the total for which Hydro Ottawa is seeking disposition which is a net debit balance of $6.3M.

As part of this Application, Hydro Ottawa has provided Attachment 9-3-1(A): OEB Workform - Global Adjustment Analysis Workform using data from the 2021 audited financial statements. The unresolved difference as a percentage of expected Global Adjustment ("GA") is below the materiality threshold of plus or minus 10%, and thus further investigation is not required. Hydro Ottawa received approval on a final basis to dispose of balances in Group 1 Accounts as at December 31, 2020 as part of its 2022 Rate Application.[1]

[1] Hydro Ottawa Limited, 2022 Decision and Rate Order, EB-2021-0035, (December 16, 2021).

Table 1 – Proposed DVA Dispositions

Group	USofA Number	Group 1 & LRAMVA Deferral/Variance Account Description	Amount ($)	Principal ($)	Interest ($)
1	1550	LV Variance Account	$(387,897)	$(381,170)	$(6,727)
1	1551	Smart Metering Entity Charge Variance Account	$(236,496)	$(232,697)	$(3,800)
1	1580	RSVA - Wholesale Market Service Charge	$4,392,262	$4,316,454	$75,807
1	1580	Variance WMS - Sub-account CBR Class A	$0	$0	$0
1	1580	Variance WMS - Sub-account CBR Class B	$(704,657)	$(693,237)	$(11,419)
1	1584	RSVA - Retail Transmission Network Charge	$7,551,141	$7,422,887	$128,255
1	1586	RSVA - Retail Transmission Connection Charge	$(1,932,479)	$(1,899,873)	$(32,606)
1	1588	RSVA - Power (excluding Global Adjustment)	$2,377,609	$2,336,127	$41,482
1	1589	RSVA - Global Adjustment	$(6,858,461)	$(6,731,890)	$(126,571)
1	1595	Disposition and Recovery/Refund of Regulatory Balances (2019)	$22,670	$146,122	$(123,452)
		Group 1 Subtotal (Excluding Global Adjustment)	$11,082,153	$11,014,612	$67,541
		Global Adjustment	$(6,858,461)	$(6,731,890)	$(126,571)
		Group 1 TOTAL	$4,223,692	$4,282,722	$(59,030)
2	1568	LRAM Variance Account ("LRAMVA")	$2,048,747	$1,869,833	$178,913
		Group 2 Sub-Total	$2,048,747	$1,869,833	$178,913
	TOTAL DVA BALANCE (Group 1 & Group 2 - LRAMVA only) TO BE MOVED TO 1595 (2023)[2]		**$6,272,439**	**$6,152,556**	**$119,883**

3. ALLOCATION OF DVAs AND LENGTH OF DISPOSITION PERIOD

Hydro Ottawa is requesting a two year rate rider for the collection of balances proposed for the Group 1 Subtotal Accounts (excluding Global Adjustment and Sub-account CBR Class B). Hydro Ottawa is requesting to refund Global Adjustment balances with a one year rate rider. To dispose of LRAMVA balances, Hydro Ottawa is requesting a three year rate rider. For the Street Lighting class the rate rider for year 2023 will be clearing the 2017 LRAMVA balances and the rate riders for 2024 and 2025 will be clearing the 2018 to 2020 LRAMVA balances; the remaining classes have an equal rate rider for the three years 2023, 2024 and 2025 and are based on their respective LRAMVA balances from 2017 to 2020, please refer to Tables 8 - 10 for further details.

[2] Totals may not sum due to rounding.

Please refer to Tab “5. Allocation of balances" within Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) for the explanation of how the Group 1 rate riders were allocated. LRAMVA balances have been allocated based on the rate allocation percentages for LRAMVA for each Conservation and Demand Management (“CDM”) Program. Please refer to Exhibit 4-4-2: LRAM Variance Account and Attachment 4-4-2 (A): OEB Workform - 2023 LRAMVA Workform for further details.

4. BILLING DETERMINANTS

Hydro Ottawa has used the 2021 Actual Reporting and Record Keeping Requirements (“RRR”) billing determinants, as presented in RRR 2.1.5.4 - Demand and Revenue. This includes 2021 actuals for kWh, kW, billing determinants for Non-Regulated Price Plan (“RPP”) customers, and distribution revenue. Customer numbers as reported to the OEB for Q4 2021 have been used for each rate class. An adjustment has been made to the total metered kWh and kW for Large User and General Service 1,500 to 4,500 kW rate classes as a result of a customer rate reclassification. The consumption for Wholesale Market Participants’ has been determined by using 2021 actuals. Hydro Ottawa has allocated the 1595 Recovery Share Proportion for 2019 by dividing the rate classes 2021 metered kWh by the Total kWh.

5. PROPOSED RATE RIDERS

Tables 2 through 7 outline the proposed rate riders to clear the DVA balances in the Group 1 Accounts for which Hydro Ottawa is seeking disposition. Tables 8 through 10 outline the proposed rate riders to clear Group 2 - LRAMVA balances.

Table 2 – Proposed Rate Riders for Group 1 Accounts (2023)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,454,365,237	$1,963,131	**0.0008**	$/kWh
General Service < 50 kW	kWh	680,716,895	$566,281	**0.0008**	$/kWh
General Service 50 to 1,499 kW	kW	6,559,760	$998,949	**0.1523**	$/kW
General Service 1,500 to 4,999 kW	kW	1,418,024	$558,362	**0.3938**	$/kW
Large Use	kW	1,029,229	$497,344	**0.4832**	$/kW
Unmetered Scattered Load	kWh	14,083,301	$11,894	**0.0008**	$/kWh
Sentinel Lighting	kW	122	$37	**0.3033**	$/kW
Street Lighting	kW	63,940	$19,292	**0.3017**	$/kW
TOTAL			**$4,615,288**		

Table 3 – Proposed Rate Riders for Group 1 Accounts (2024)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,454,365,237	$1,963,131	**0.0008**	$/kWh
General Service < 50 kW	kWh	680,716,895	$566,281	**0.0008**	$/kWh
General Service 50 to 1,499 kW	kW	6,559,760	$998,949	**0.1523**	$/kW
General Service 1,500 to 4,999 kW	kW	1,418,024	$558,362	**0.3938**	$/kW
Large Use	kW	1,029,229	$497,344	**0.4832**	$/kW
Unmetered Scattered Load	kWh	14,083,301	$11,894	**0.0008**	$/kWh
Sentinel Lighting	kW	122	$37	**0.3033**	$/kW
Street Lighting	kW	63,940	$19,292	**0.3017**	$/kW
TOTAL			**$4,615,288**		

Table 4 - Proposed Rate Riders for Group 1 Accounts 1580 & 1588 (2023)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,454,365,237	$0	**0**	$/kWh
General Service < 50 kW	kWh	710,222,000	$0	**0**	$/kWh
General Service 50 to 1,499 kW	kW	6,500,509	$1,278,117	**0.1966**	$/kW
General Service 1,500 to 4,999 kW	kW	1,511,124	$0	$0	$/kW
Large Use	kW	1,054,605	$0	**0**	$/kW
Unmetered Scattered Load	kWh	13,188,000	$0	**0**	$/kWh
Sentinel Lighting	kW	132	$0	**0**	$/kW
Street Lighting	kW	66,152	$0	**0**	$/kW
TOTAL			**$1,278,117**		

Table 5 - Proposed Rate Riders for Group 1 Accounts 1580 & 1588 (2024)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,454,365,237	$0	**0**	$/kWh
General Service < 50 kW	kWh	680,716,895	$0	**0**	$/kWh
General Service 50 to 1,499 kW	kW	6,500,509	$1,278,117	**0.1966**	$/kW
General Service 1,500 to 4,999 kW	kW	1,418,024	$0	**0**	$/kW
Large Use	kW	1,029,229	$0	**0**	$/kW
Unmetered Scattered Load	kWh	14,083,301	$0	**0**	$/kWh
Sentinel Lighting	kW	122	$0	**0**	$/kW
Street Lighting	kW	63,940	$0	**0**	$/kW
TOTAL			**$1,278,117**		

Table 6 – Proposed Rate Riders for RSVA Power - Global Adjustment (2023)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	29,345,088	$(85,395)	**-0.0029**	$/kWh
General Service < 50 kW	kWh	102,052,766	$(296,976)	**-0.0029**	$/kWh
General Service 50 to 1,499 kW	kWh	1,898,445,466	$(5,524,521)	**-0.0029**	$/kWh
General Service 1,500 to 4,999 kW	kWh	148,798,716	$(444,310)	**-0.0029**	$/kWh
Large Use	kWh	0	$0	**0**	$/kWh
Unmetered Scattered Load	kWh	0	$0	**0**	$/kWh
Sentinel Lighting	kWh	0	$0	**0**	$/kWh
Street Lighting	kWh	22,842,919	$(66,473)	**-0.0029**	$/kWh
TOTAL			**$(6,417,675)**		

Table 7 – Proposed Rate Riders for Account 1580 - Sub Account CBR Class B (2023)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	kWh	2,454,365,237	$(300,220)	**-0.0001**	$/kWh
General Service < 50 kW	kWh	680,716,895	$(83,266)	**-0.0001**	$/kWh
General Service 50 to 1,499 kW	kWh	2,290,388,226	$(280,162)	**-0.0001**	$/kWh
General Service 1,500 to 4,999 kW	kWh	148,798,716	$(18,201)	**-0.0001**	$/kWh
Large Use	kWh	0	$0	**0.0000**	$/kWh
Unmetered Scattered Load	kWh	14,083,301	$(1,723)	**-0.0001**	$/kWh
Sentinel Lighting	kWh	44,024	$(5)	**-0.0001**	$/kWh
Street Lighting	kWh	22,842,919	$(2,794)	**-0.0001**	$/kWh
TOTAL			**$(686,371)**		

Table 8 – Proposed Rate Riders for Accounts 1568 (2023)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	324,728	$ 962,663	**0.2500**	$
General Service < 50 kW	kWh	680,716,895	$ 496,534	**0.0007**	$/kWh
General Service 50 to 1,499 kW	kW	6,559,760	$ (1,624,741)	**-0.2477**	$/kWh
General Service 1,500 to 4,999 kW	kW	1,418,024	$ 286,560	**0.2021**	$/kWh
Large Use	kW	1,029,229	$ 207,004	**0.2011**	$/kWh
Unmetered Scattered Load	kWh	14,083,301	$ -	**0.0000**	$/kWh
Sentinel Lighting	kWh	122	$ -	**0.0000**	$/kWh
Street Lighting	kW	63,940	$ 126,198	**1.9737**	$/kW
TOTAL			**$454,218**		

Table 9 - Proposed Rate Riders for Accounts 1568 (2024)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	324,728	$962,663	**0.2500**	$
General Service < 50 kW	kWh	680,716,895	$496,534	**0.0007**	$/kWh
General Service 50 to 1,499 kW	kW	6,559,760	$(1,624,741)	**-0.2477**	$/kWh
General Service 1,500 to 4,999 kW	kW	1,418,024	$286,560	**0.2021**	$/kWh
Large Use	kW	1,029,229	$207,004	**0.2011**	$/kWh
Unmetered Scattered Load	kWh	14,083,301	$0	**0.0000**	$/kWh
Sentinel Lighting	kWh	122	$0	**0.0000**	$/kWh
Street Lighting	kW	63,940	$469,244	**7.3388**	$/kW
TOTAL			**$797,265**		

Table 10 - Proposed Rate Riders for Accounts 1568 (2025)

Rate Class	Units	kW / kWh / # of Customers	Allocated Balance	Rate Rider	Billing Determinant
Residential	# of Customers	324,728	$962,663	**0.2500**	$
General Service < 50 kW	kWh	680,716,895	$496,534	**0.0007**	$/kWh
General Service 50 to 1,499 kW	kW	6,559,760	$(1,624,741)	**-0.2477**	$/kWh
General Service 1,500 to 4,999 kW	kW	1,418,024	$286,560	**0.2021**	$/kWh
Large Use	kW	1,029,229	$207,004	**0.2011**	$/kWh
Unmetered Scattered Load	kWh	14,083,301	$0	**0.0000**	$/kWh
Sentinel Lighting	kWh	122	$0	**0.0000**	$/kWh
Street Lighting	kW	63,940	$469,244	**7.3388**	$/kW
TOTAL			**$797,265**		

6. GA AND WHOLESALE MARKET SERVICE CAPACITY BASED RECOVERY CLASS A ADJUSTMENT

Hydro Ottawa has provided customer level consumption in Attachment 9-1-1(A): OEB Workform - Deferral and Variance Account (Continuity Schedule) in order to capture customer-specific impacts of transitioning Class A customers. The total amount allocated to Class A transitioning customers for GA is a credit of $440,786. Hydro Ottawa proposes to apply the customer-specific Class A GA adjustments and WMS CBR as a one-time adjustment rather than monthly adjustments. Unlike the use of rate riders, these adjustments are a manual process for Hydro Ottawa.

7. PROPOSED ESTABLISHMENT OF NEW DVAs

Please see Exhibit 9-2-1: New Deferral and Variance Accounts for new Accounts for which approval is being sought as part of this Application.

Ontario Energy Board

GA Analysis Workform for 2023 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name HYDRO OTTAWA LIMITED

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.
a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
b) If the account balances were last approved on an interim basis, and
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.
(e.g. If the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020)

Year Selected

2020

Instructions:
1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
• Scenario a -If 2020 balances were last approved on a final basis - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2020 balances were last approved on an interim basis and there are no changes to 2020 balances - Select 2020 and a GA Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2020 balances were last approved on an interim basis, there are changes to 2020 balances, and 2019 balances were last approved for disposition - Select 2019 and GA Analysis Workforms for 2020 and 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2021	$ (6,847,621)	$ (7,412,424)	$ 685,958	$ (6,726,466)	$ 121,155	$ 195,339,335	0.1%
Cumulative Balance	**$ (6,847,621)**	**$ (7,412,424)**	**$ 685,958**	**$ (6,726,466)**	**$ 121,155**	**$ 195,339,335**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2021	0.5%
Cumulative Balance	0.5%

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GA Analysis Workform

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

Year		2021		
Total Metered excluding WMP	C = A+B	7,104,030,941	kWh	100%
RPP	A	3,347,515,402	kWh	47.1%
Non RPP	B = D+E	3,756,515,539	kWh	52.9%
Non-RPP Class A	D	1,343,995,222	kWh	18.9%
Non-RPP Class B*	E	2,412,154,042	kWh	34.0%

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

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details Yes

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2021

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	224,279,707	222,748,671	216,616,947	218,147,983	0.09092	$ 19,834,015	0.08798	$ 19,192,660	$ (641,355)
February	212,833,434	216,616,947	210,593,015	206,809,501	0.10485	$ 21,683,976	0.05751	$ 11,893,614	$ (9,790,362)
March	211,928,223	210,593,015	212,626,721	213,961,929	0.08420	$ 18,015,594	0.09668	$ 20,685,839	$ 2,670,245
April	215,076,889	212,626,721	181,632,716	184,082,884	0.06969	$ 12,828,736	0.11589	$ 21,333,365	$ 8,504,629
May	183,432,306	181,632,716	186,977,973	188,777,563	0.10531	$ 19,880,165	0.10675	$ 20,152,005	$ 271,840
June	186,977,021	186,977,973	199,073,856	199,072,904	0.11352	$ 22,598,756	0.09216	$ 18,346,559	$ (4,252,197)
July	201,938,004	199,073,856	210,798,170	213,662,318	0.07612	$ 16,263,976	0.07918	$ 16,917,782	$ 653,807
August	212,061,057	210,798,170	233,302,995	234,565,882	0.08734	$ 20,486,984	0.05107	$ 11,979,280	$ (8,507,705)
September	236,529,129	233,302,995	194,483,897	197,710,031	0.05519	$ 10,911,617	0.08234	$ 16,279,444	$ 5,367,827
October	196,938,520	194,483,897	195,333,906	197,788,530	0.07402	$ 14,640,307	0.05840	$ 11,550,850	$ (3,089,457)
November	192,666,137	195,333,906	204,335,654	201,667,885	0.06342	$ 12,789,777	0.06012	$ 12,124,273	$ (665,504)
December	205,443,591	204,335,654	227,344,304	228,452,242	0.05443	$ 12,434,656	0.06515	$ 14,883,664	$ 2,449,008
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**2,480,104,019**	**2,468,524,524**	**2,473,120,157**	**2,484,699,652**		**$ 202,368,559**		**$ 195,339,335**	**$ (7,029,224)**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh**	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid ($/kWh)***	Expected GA Volume Variance ($)
O	P	Q=O-P	R	P= Q*R
2,487,359,447	2,484,699,652	2,659,795	0.06828	$ 181,603

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh).
**Equal to the total Non-RPP Class B Including Loss Adjusted Consmption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.
**Equal to annual Non-RPP Class B $ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery.

Total Expected GA Variance	**$ (6,847,621)**

Calculated Loss Factor	1.0301
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0338
Difference	**-0.0037**

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

b) Please provide an explanation in the text box below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (7,412,424)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ 369,645		Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ 79,056		Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ 364,718		Yes	
2b	Add current year end unbilled to actual revenue differences	$ (132,886)		Yes	
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4	CT 2148 for prior period corrections	$ 5,424		No	ndix A, a principal adjustment is not required.
5	Impacts of GA deferral/recovery				
6					
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (6,726,466)
Net Change in Expected GA Balance in the Year Per Analysis	$ (6,847,621)
Unresolved Difference	$ 121,155
Unresolved Difference as % of Expected GA Payments to IESO	0.1%

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Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[1]	Total Activity in Calendar Year		
2021	4,237,689	- 1,901,562	2,336,127	465,561,848	0.5%
Cumulative	**4,237,689**	**- 1,901,562**	**2,336,127**	**465,561,848**	**0.5%**

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment				
	Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1	Previous year true-up of GA Charges based on Actual Non-RPP	(87,644)	No	eversed in last application
2	Current year true-up of GA Charges based on Actual Non-RPP	(369,645)	Yes	
3	Remove prior year end unbilled to actual revenue differences	257,584	No	eversed in last application
4	Add current year end unbilled to actual revenue differences	(364,718)	Yes	
5				
6				
7				
8				
	Total	(564,424)		
	Total principal adjustments included in last approved balance	(564,424)		
	Difference	-		

Account 1588 - RSVA Power				
	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1	Reversal of CT 1142 true-up from the previous year	87,644	No	reversed in last application
2	Unbilled to billed adjustment for previous year	1,029,323	No	reversed in last application
3	Reversal of RPP vs Non-RPP allocation	24,835	No	reversed in last application
4	Cost of power accrual for 2019 vs. Actual	(169)	No	reversed in last application
5	CT 148 true-up of GA Charges based on actual RPP volumes	381,142	Yes	
6	CT 1142 true-up based on actuals - current year	1,346,166	Yes	
7	Unbilled to billed adjustment for current year	(1,760,945)	Yes	
8				
	Total	1,107,996		
	Total principal adjustments included in last approved balance	1,107,996		
	Difference	-		

Note 9 **Principal adjustment reconciliation in current application:**

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2020 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment				
Year		Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2	Current year true-up of GA Charges based on Actual Non-RPP	369,645	2021
	3			
	4	Add current year end unbilled to actual revenue differences	364,718	2021
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	734,364	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	79,056	2022
	2	Unbilled to actual revenue differences	(132,886)	2022
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(53,830)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	680,534	

Account 1588 - RSVA Power				
Year		Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2			
	3			
	4			
	5	CT 148 true-up of GA Charges based on actual RPP volumes	(381,142)	2021
	6	CT 1142 true-up based on actuals - current year	(1,346,166)	2021
	7	Unbilled to billed adjustment for current year	1,760,945	2021
	8			
		Total Reversal Principal Adjustments	33,636	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes	(79,056)	2022
	2	CT 1142/142 true-up based on actuals	(1,021,780)	2022
	3	Unbilled to actual revenue differences	(834,363)	2022
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(1,935,198)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(1,901,562)	