

**Staff Question - 1**

**Reference:** Manager’s Summary, pages 8-15

**Preamble:**

GrandBridge Energy is requesting to dispose of a debit amount of \$456,261 in Accounts 1580, 1589, and 1595 (2018) in the energy+ rate zone over a 12-month period. Grandbridge Energy proposed principal adjustments in Accounts 1580, Sub-account CBR B, Account 1589, and Account 1595 (2018) to correct for the accounting error discussed in the Manager’s Summary.

**Question:**

- a) Please explain the financial and regulatory accounting treatment in the three noted accounts
  - i. If the proposed disposition of the balances for Account 1580, Sub-account CBR B, Account 1589, and Account 1595 (2018) were denied
  - ii. If the proposed principal adjustments to Accounts 1580, Sub-account CBR Class B, Account 1589 and Account 1595 (2018) were denied.

**Response:**

- i. The balances requested for disposition in Account 1580, Sub-account CBR B, Account 1589, and Account 1595 (2018) include: i) retail settlement variances accumulated in 2021; ii) residual balances from deferral account dispositions in 2018; and iii) principal adjustments related to prior year balances that were outlined in the current application.

GBE does not agree with denying disposition of retail settlement variances accumulated in 2021 and the residual balances in Account 1595 (2018). Disposition of these balances benefit GBE’s customers and would result in a net return of \$1,262,279.

If the proposed disposition of the entire balance was denied, GBE would record the following journal entries:

Account	Description	Debit	Credit
<b>Adjustment to DVAs for 2021 RSVA transactions &amp; interest</b>			
1589	RSVA - Global Adjustment	2,435,207	
1580	Variance WMS – Sub-account CBR Class	142,506	
1595	Disposition and Recovery/Refund of Regulatory Balances (2018)		(1,315,434)
<b>Adjustment to DVAs for Principal Adjustments</b>			
1589	RSVA - Global Adjustment		(402,586)
1580	Variance WMS – Sub-account CBR Class		(49,008)
<b>Adjustment to P&amp;L</b>			
4310	Regulatory Credits		(810,684)

- ii. If the proposed principal adjustments to Account 1580, Sub-account CBR B, Account 1589, and Account 1595 (2018) were denied, GBE would reverse the principal adjustments in Account 1589 and Account 1580, Sub-account CBR B and recognize the amounts as an expense. The principal adjustment to Account 1595 (2018) would remain to ensure the disposed balance does not include the impact of the accounting error.

The following journal entry would be recorded:

Account	Description	Debit	Credit
<b>Adjustment to DVAs for Principal Adjustments</b>			
1589	RSVA - Global Adjustment		(402,586)
1580	Variance WMS – Sub-account CBR Class		(49,008)
<b>Adjustment to P&amp;L</b>			
4305	Regulatory Debits	451,594	

**Staff Question - 2**

**Ref:** Manager's Summary, Page 14

**Preamble:**

It states that the error relating to Account 1580, Wholesale Market Service Charge (WMS), Account 1580, Sub-account CBR Class B, and Account 1595 (2018) is the first occurrence for Energy+ and an isolated issue.

**Question:**

- a) Please confirm that this error is an isolated issue from GrandBridge Energy's review of other 1595 sub-accounts. If not confirmed, please explain how GrandBridge Energy has determined that the error is an isolated issue.

**Response:**

- a) GrandBridge Energy confirms that the error is an isolated issued based on its review of other 1595 sub-accounts.

**Staff Question – 3**

**Ref:** EB-2022-0017, Interrogatory Responses, October 27, 2022

**Preamble:**

In GrandBridge Energy's 2023 IRM (EB-2022-0017), please confirm that the interrogatory responses GBE(E+) Rate Zone for the following two staff questions are still accurate:

**Question:**

- a) Staff Question 3c(ii) showing the impact of the correction to Account 1580, Sub-account CBR Class B, Account 1589- Global Adjustment, and Account 1595 (2018) to customers in the current proceeding is still accurate. If not, please revise the table.
- b) Staff Question 3d confirming that the calculated account balance of \$1,167,789 in the Account 1595 Workform excludes the revenues billed to the transition customers is still accurate in relation to the Account 1595 Workform filed in this proceeding. If not confirmed, please explain.

**Response:**

- a) GrandBridge Energy confirms that the response to Staff Question 3c(ii) from GrandBridge Energy's Phase 1 IRM Application (EB-2022-0017) is still accurate in quantifying the impact of the correction to customers in the current proceeding.
- b) GrandBridge Energy confirms that the response to Staff Question 3d from GrandBridge Energy's Phase 1 IRM Application (EB-2022-0017) is still accurate. The calculated account balance of \$1,167,789 excludes the revenues billed to transition customers.

**Staff Question - 4**

**Ref:** IRM Rate Generator Model, Tab 3 – DVA Continuity Schedule

**Preamble:**

In the DVA continuity Schedule, the RRR balances (column BV) for Account 1580, Wholesale Market Service Charge (WMS) and Account 1580, Sub-account CBR Class B are debit amounts of \$315,096 and \$0, respectively.

**Question:**

- a) Please confirm that the correct balances in the RRR should be as shown below. If not confirmed, please provide the correct RRR balances.

Account	Balance \$	Note
Account 1580 – WMS	\$501,939	
Account 1580, Sub-account CBR Class	(\$186,943)	excluding proposed principal
Account 1580 Total Control Account	\$315,096	

**Response:**

- a) GrandBridge Energy confirms that the table above provides the correct RRR balances for Account 1580 – WMS and Account 1580, Sub-account CBR Class B.

**Staff Question - 5**

Ref: IRM Rate Generator Model, Tab 3 – DVA Continuity  
Schedule Account 1595 Workform

**Preamble:**

In the DVA Continuity Schedule, a debit amount of \$1,291,424 in Account 1595 (2018) as at December 31, 2021 is requested for disposition, comprised of a debit amount of \$1,603,373 in principal and a credit amount of \$311,950 in interest.

**Questions:**

- a) The DVA Continuity Schedule commences from the opening 2021 balance. Please provide a continuity schedule for Account 1595 (2018) starting from 2018, when transactions in the sub-account would have been first recorded.
- b) The Account 1595 Workform shows that the total approved balances in the 2018 rate application is a credit amount of \$4,993,789. Please explain how the interest as at December 31, 2021 is in a credit position, when the principal as at December 31, 2021 is in a debit position, in consideration of how the approved balances were drawn down and the continuity schedule of the sub-account balance provided in part a) above.
- c) Forecasted interest was not included in the DVA Continuity Schedule for Account 1595 (2018). Please confirm that GrandBridge Energy is forgoing interest on this sub-account. Otherwise, please review the evidence as needed.

**Response:**

- a) GBE has updated the continuity schedule in the 2023 IRM Model to provide balances starting from 2018. In the updated continuity schedule, the principal adjustments have also been reflected in the years in which the adjustments are related to.
- b) In 2018, GBE recognized the approved disposition of \$4,993,789, which comprised of \$4,616,596 in principal balances, and \$377,192 in carrying charges.

The rate riders were calculated to recover the total approved balance for disposition. When the rate rider recoveries were recognized in Account 1595, the amounts were not allocated across principal and interest balances, they were only captured under principal amounts.

As a result, the credit interest balance of \$377,192 was only drawn down by the ongoing carrying charges accrued to arrive at the December 31, 2021 credit balance of \$323,655. The principal and interest balances for Account 1595 (2018) should be viewed in aggregate for purposes of evaluating the residual balance.

- c) GBE has updated the 2023 IRM Model to include forecasted interest on Account 1595 (2018).

**Staff Question - 6**

**Ref:** EB-2022-0305 GA Analysis Workform  
EB-2020-0016 GA Analysis Workform, August 17, 2020

**Preamble:**

Please explain the following differences in the GA 2018 tabs between the GA Analysis Workform in this proceeding and the GA Analysis Workform in Energy+'s 2021 IRM:

**Questions:**

- a) The monthly consumption is different, even though the total annual consumption remains the same. This results in a different expected GA variance between the two GA 2018 tabs. Please explain the reason for the reallocated monthly consumption.
- b) The GA 2018 tab of the current proceeding includes a reconciling item for 2a "Remove prior year end unbilled to actual revenue differences" of (\$58,694). This reconciling item was not included in the GA 2018 tab of the GA Analysis Workform in Energy+'s 2021 IRM, nor was it a "current year" reconciling item in the GA 2017 tab of the GA Analysis Workform in Energy+'s 2021 IRM. Please explain why and how the reconciling item is identified in this proceeding.
- c) In the Principal Adjustment tab of the current proceeding, there is a 2018 principal adjustment for "Reversal of difference between unbilled and actual consumption for Class B Non-RPP customers" of (\$58,694). This was not an approved 2018 principal adjustment in the 2021 Energy+ IRM. Please explain whether GrandBridge Energy is proposing to include this principal adjustment in the 2021 GA balance requested for disposition in this proceeding. If so, please explain how has this been reflected in the DVA Continuity Schedule.
  - i. please explain why the principal adjustment is proposed to 2021 balances in this proceeding when the principal adjustment is a timing difference where the unbilled to actual revenue true-up pertaining to 2017 should have no impact to 2021 balances (i.e. if the principal adjustment should have been included as a 2017 unbilled to actual revenue true-up and then subsequently reversed in 2018, it would have no impact to 2019 and later balances).
  - ii. please update the DVA continuity schedule as needed.

**Response:**

- a) When preparing the GA Analysis Workform filed with this application, the GA Analysis Workform from the 2020 IRM Application was referenced when populating the 2018 schedule. The GA Workform from the 2021 IRM Application should have been utilized as this was the application where final disposition was approved.

The 2021 IRM Application was prepared after in-depth review of commodity account balances and principal adjustments were made to reflect the adoption of the OEB's commodity accounting guidance. In the 2021 IRM Application, the monthly consumption determined using a pro-ration of billed consumption, which GBE believes to be a more accurate approach.

The GA Workform has been updated to reflect the pro-rated monthly consumption from the 2021 IRM Application.

- b) Please see response to Part a).

As a result of the review of commodity accounting and the adjustment related to the change in RPP settlement accounting processes in the 2021 IRM Application, the principal adjustment of \$58,385 is not required and should not have been included.

This correction has been made in the revised GA Analysis Workform, and the "Principal Adjustments" tab has also been updated. The principal adjustments in the GA Workform are consistent with the Continuity Schedule in the 2023 IRM Model starting from 2018.

- c) Please see response to Part b).



**Staff Question - 7**

**Ref:** Account 1595 Workform  
Manager's Summary, Page 24

**Preamble:**

In the Account 1595 Workform, there is an unreconciled difference of \$58,385 between the Account 1595 (2018) balance in the DVA Continuity Schedule and the Account 1595 (2018) variance explained in the Workform. Of the unreconciled difference, Grandbridge Energy indicated that \$26,174 is due to rate rounding differences.

**Question:**

- a) Please provide further support for this statement (e.g. show the impact to the variance calculated based on a change in rounding of the inputs into the calculation).

**Response:**

- a) GrandBridge Energy has attached an update to the Account 1595 Workform to support the rate rounding impacts that contribute to the Unreconciled differences. The rate rounding impacts are quantified in Columns M to O on the "1595 2018" tab, and the total impact is quantified in Cell O158.

The amount quantified in the Account 1595 Workform is \$27,127, which leaves an unreconciled difference of \$953.

**Staff Question – 8**

Ref: Manager's Summary, Page 13

**Preamble:**

On page 13 of Manager's summary, GrandBridge Energy stated that rate riders from transition customers were recorded in Account 4007 for GA recoveries during the period between May 1, 2018, to April 30, 2019. Account 4007 is not an account listed in the Accounting Procedures Handbook (APH) for Electricity Distributors, effective January 1, 2012. As per the APH, sub-accounts of Account 4006 to 4055 are established to record global adjustment revenues from customers.<sup>1</sup>

**Question:**

- a) Please explain the nature of Account 4007 and how it is mapped to the Uniform System of Accounts under the APH.
- b) Please explain how Grandbridge Energy uses Account 4007 to record the GA recoveries.

**Response:**

- a) Account 4007 is an account used internally by GrandBridge Energy in the GBE(E+) Rate Zone for recording Global Adjustment revenues. The balances in Account 4007 are mapped to Accounts 4006 to 4055 from the Uniform System of Accounts under the Accounting Procedures Handbook based on sub-accounts at the rate class level. The purpose of Account 4007 is to differentiate Global Adjustment revenues and Cost of Power revenues when analyzing the general ledger.
- b) GrandBridge Energy uses Account 4007 to record its Global Adjustment revenues, and the balances in these accounts are used in the monthly RSVA accounting process.

Global Adjustment rate rider recoveries are not typically recorded in this account. For rate rider recoveries, new accounts are created on an annual basis, and the balances are then transferred to the appropriate Account 1595 Sub-account.

**Staff Question - 9**

Ref: Manager's Summary, Page 9

**Preamble:**

The 2022 and 2023 approved total bill amounts presented on page 9 of the Manager's Summary do not match the total bill amounts in the final rate generator models that were issued by the OEB in 2021<sup>2</sup> and 2022<sup>3</sup>. As depicted by table 2 below, for 2023, the total bill for the residential class in the Energy+ rate zone is \$119.29.

**Table 1: Projected Total Bill Impact on Approved 2023 Rates, Manager's Summary**

GBE(E+) Rate Zone - Rate Class	kWh	kW	Distribution (Fixed & Volumetric)				Total Bill (excluding HST)			
			2023 Approved (Phase 1)	2023 Approved (Phase 1)	\$ Change	% Impact	2023 Approved (Phase 1)	2023 Proposed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 30.84	\$ 30.84	\$ -	0.0%	\$ 105.33	\$ 106.75	\$ 1.43	1.4%
GS<50 kW	2,000		\$ 52.01	\$ 52.01	\$ -	0.0%	\$ 249.97	\$ 253.57	\$ 3.60	1.4%
GS> 50 to 999 kW	20,000	60	\$ 365.70	\$ 365.70	\$ -	0.0%	\$ 2,937.01	\$ 2,878.44	\$ (58.57)	-2.0%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 9,428.25	\$ 9,428.25	\$ -	0.0%	\$ 104,584.75	\$ 102,435.65	\$ (2,149.20)	-2.1%
Large Use	6,600,000	16,000	\$ 39,584.25	\$ 39,584.25	\$ -	0.0%	\$ 822,134.71	\$ 837,224.31	\$ 15,089.60	1.8%
Unmetered Scattered Load	100		\$ 8.05	\$ 8.05	\$ -	0.0%	\$ 20.04	\$ 20.23	\$ 0.19	0.9%
Street Lighting	400,000	700	\$ 13,050.67	\$ 13,050.67	\$ -	0.0%	\$ 57,865.38	\$ 56,650.51	\$ (1,214.87)	-2.1%
Sentinel Lighting	10,000	29	\$ 1,358.95	\$ 1,358.95	\$ -	0.0%	\$ 2,157.66	\$ 2,173.96	\$ 16.30	0.8%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 6,030.11	\$ 6,030.11	\$ -	0.0%	\$ 166,171.42	\$ 161,970.27	\$ (4,201.15)	-2.5%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 15,057.18	\$ 15,057.18	\$ -	0.0%	\$ 69,705.94	\$ 69,798.68	\$ 92.74	0.1%
Embedded Distributor - Brantford	50,000	27	\$ 281.03	\$ 281.03	\$ -	0.0%	\$ 5,752.38	\$ 5,617.01	\$ (135.37)	-2.4%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 3,145.23	\$ 3,145.23	\$ -	0.0%	\$ 153,283.80	\$ 149,265.76	\$ (4,018.04)	-2.6%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 77.49	\$ 77.49	\$ -	0.0%	\$ 208,743.35	\$ 202,293.08	\$ (6,450.27)	-3.1%

**Table 2: Bill Impact on Tab 20 of the final 2023 Energy+ Rate Generator Model**

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION									
RPP / Non-RPP: RPP									
Consumption	750	kWh							
Demand	-	kW							
Current Loss Factor	1.0307								
Proposed/Approved Loss Factor	1.0307								
	Current OEB Approved			Proposed			Impact		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	\$ 29.78	1	\$ 29.78	\$ 30.84	1	\$ 30.84	\$ 1.06	3.56%	
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%	
Fixed Rate Riders	\$ 0.85	1	\$ 0.85	\$ 0.85	1	\$ 0.85	\$ -	0.00%	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%	
<b>Sub-Total A (excluding pass through)</b>			\$ 30.63			\$ 31.69	\$ 1.06	3.46%	
Line Losses on Cost of Power	\$ 0.0929	23	\$ 2.14	\$ 0.0929	23	\$ 2.14	\$ -	0.00%	
Total Deferral/Variance Account Rate Riders	\$ 0.0014	750	\$ 1.05	\$ 0.0014	750	\$ 1.05	\$ -	0.00%	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%	
Low Voltage Service Charge	\$ 0.0003	750	\$ 0.23	\$ 0.0003	750	\$ 0.23	\$ -	0.00%	
Smart Meter Entry Charge (if applicable)	\$ 0.43	1	\$ 0.43	\$ 0.42	1	\$ 0.42	\$ (0.01)	-2.33%	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	0.00%	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 34.47			\$ 35.52	\$ 1.05	3.05%	
RTSR - Network	\$ 0.0087	773	\$ 6.73	\$ 0.0090	773	\$ 6.96	\$ 0.23	3.45%	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0052	773	\$ 4.02	\$ 0.0050	773	\$ 3.87	\$ (0.15)	-3.85%	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 45.22			\$ 46.35	\$ 1.13	2.49%	
Wholesale Market Service Charge (WMSC)	\$ 0.0034	773	\$ 2.63	\$ 0.0034	773	\$ 2.63	\$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	773	\$ 0.39	\$ 0.0005	773	\$ 0.39	\$ -	0.00%	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%	
TOU - Off Peak	\$ 0.0740	480	\$ 35.52	\$ 0.0740	480	\$ 35.52	\$ -	0.00%	
TOU - Mid Peak	\$ 0.1020	135	\$ 13.77	\$ 0.1020	135	\$ 13.77	\$ -	0.00%	
TOU - On Peak	\$ 0.1510	135	\$ 20.39	\$ 0.1510	135	\$ 20.39	\$ -	0.00%	
<b>Total Bill on TOU (before Taxes)</b>			\$ 118.16			\$ 119.29	\$ 1.13	0.95%	
HST	13%		\$ 15.36	13%		\$ 15.51	\$ 0.15	0.95%	
Ontario Electricity Rebate	11.7%		\$ (13.82)	11.7%		\$ (13.96)	\$ (0.13)	-0.95%	
<b>Total Bill on TOU</b>			\$ 119.69			\$ 120.84	\$ 1.14	0.95%	

- <sup>1</sup> Accounting Procedures Handbook, Article 220, Page 38
- <sup>2</sup> EB-2021-0018, Decision and Rate Order, January 12, 2022
- <sup>3</sup> EB-2022-0017, Decision and Rate Order, December 8, 2022

**Questions:**

- a) Please describe how the total bill amounts in table 1 and table 2 of the manager's summary were calculated.
- b) Please use the total bill amount from the final rate generator model that was issued by the OEB in 2021<sup>4</sup> to update the projected impact of the proposed DVA disposition to the approved 2022 rates.
- c) Please use the total bill amount from the final rate generator model that was issued by the OEB in 2022<sup>5</sup> to update the projected impact of the proposed DVA disposition to the approved 2023 rates.

**Response:**

- a) The bill impacts in Table 1 and Table 2 of the Manager's Summary were calculated using the bill impact tab from the approved 2023 IRM Model from GrandBridge Energy's Phase 1 2023 IRM Application (EB-2022-0017).

The 2022 Approved bill amounts were based on the "Current OEB-Approved" rates within the model. The 2023 Approved (Phase 1) bill amounts were based on the "Proposed" rates within the model.

The "Total Bill (excluding HST)" amounts in Table 1 and Table 2 of the Manager's Summary are equal to the "Total Bill (before Taxes)" plus the "Ontario Electricity Rebate" amount from the Bill Impacts tab in the 2023 IRM Model.

GBE did not reference the final rate generator model issued by the OEB in 2021 (EB-2021-0018) for determining impacts to 2022 rates as differences in the TOU pricing, Average IESO Wholesale Market Price and Ontario Electricity Rebate create artificial differences. Historically, commodity pricing has been held constant in the bill impact comparisons.

The 2023 Proposed (Phase 2) bill amounts in the application were calculated manually as the 2023 IRM Model did not allow for comparison of bills within the same year. These bill amounts are based on the 2023 Approved (Phase 1) bill totals, and adjusted based on the rate riders requested for disposition at the billing determinants outlined in the tables.

- b) The following table uses the total bill amount from the final rate generator model that was issued by the OEB in 2021 to update the projected impact of the proposed DVA disposition to the approved 2022 rates.

GBE(E+) Rate Zone - Rate Class	kWh	kW	Total Bill			
			2022 Approved	2023 Propsoed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 121.37	\$ 122.36	\$ 0.98	0.8%
GS<50 kW	2,000		\$ 290.64	\$ 290.62	\$ (0.02)	0.0%
GS> 50 to 999 kW	20,000	60	\$ 3,552.21	\$ 3,259.57	\$ (292.65)	-8.2%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 127,764.25	\$ 115,758.49	\$ (12,005.75)	-9.4%
Large Use	6,600,000	16,000	\$ 997,654.30	\$ 946,271.39	\$ (51,382.91)	-5.2%
Unmetered Scattered Load	100		\$ 20.00	\$ 20.50	\$ 0.49	2.5%
Street Lighting	400,000	700	\$ 69,901.45	\$ 64,017.76	\$ (5,883.68)	-8.4%
Sentinel Lighting	10,000	29	\$ 2,439.26	\$ 2,529.11	\$ 89.85	3.7%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 204,841.42	\$ 183,029.31	\$ (21,812.11)	-10.6%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 76,692.47	\$ 78,874.38	\$ 2,181.91	2.8%
Embedded Distributor - Brantford	50,000	27	\$ 7,117.67	\$ 6,348.24	\$ (769.43)	-10.8%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 189,287.42	\$ 168,672.95	\$ (20,614.47)	-10.9%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 261,052.59	\$ 228,592.09	\$ (32,460.50)	-12.4%

As noted in part a), the bill impacts in the table above are primarily driven by differences in TOU pricing, the Average IESO Wholesale Market Price and the Ontario Electricity Rebate.

The following table presents the projected impact of the proposed DVA disposition to the approved 2022 rates based on the final rate generator model issued by the OEB in 2022, which removes the impact of the aforementioned items.

GBE(E+) Rate Zone - Rate Class	kWh	kW	Total Bill			
			2022 Approved	2023 Propsoed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 119.69	\$ 122.36	\$ 2.66	2.2%
GS<50 kW	2,000		\$ 284.58	\$ 290.62	\$ 6.04	2.1%
GS> 50 to 999 kW	20,000	60	\$ 3,335.62	\$ 3,259.57	\$ (76.05)	-2.3%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 119,100.47	\$ 115,758.49	\$ (3,341.98)	-2.8%
Large Use	6,600,000	16,000	\$ 926,178.15	\$ 946,271.39	\$ 20,093.24	2.2%
Unmetered Scattered Load	100		\$ 20.01	\$ 20.50	\$ 0.49	2.4%
Street Lighting	400,000	700	\$ 65,569.56	\$ 64,017.76	\$ (1,551.80)	-2.4%
Sentinel Lighting	10,000	29	\$ 2,464.11	\$ 2,529.11	\$ 65.01	2.6%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 189,874.75	\$ 183,029.31	\$ (6,845.44)	-3.6%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 76,692.47	\$ 78,874.38	\$ 2,181.91	2.8%
Embedded Distributor - Brantford	50,000	27	\$ 6,576.18	\$ 6,348.24	\$ (227.95)	-3.5%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 175,208.79	\$ 168,672.95	\$ (6,535.84)	-3.7%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 239,501.44	\$ 228,592.09	\$ (10,909.35)	-4.6%

- c) The following table uses the total bill amount from the final rate generator model that was issued by the OEB in 2022 to update the projected impact of the proposed DVA disposition to the approved 2023 rates.

GBE(E+) Rate Zone - Rate Class	kWh	kW	Total Bill			
			2023 Approved (Phase 1)	2023 Propsoed (Phase 2)	\$ Change	% Impact
Residential	750		\$ 120.84	\$ 122.36	\$ 1.52	1.3%
GS<50 kW	2,000		\$ 286.77	\$ 290.62	\$ 3.85	1.3%
GS> 50 to 999 kW	20,000	60	\$ 3,318.82	\$ 3,259.57	\$ (59.26)	-1.8%
GS> 1,000 to 4,999 kW	800,000	2,000	\$ 118,180.76	\$ 115,758.49	\$ (2,422.27)	-2.0%
Large Use	6,600,000	16,000	\$ 929,012.22	\$ 946,271.39	\$ 17,259.17	1.9%
Unmetered Scattered Load	100		\$ 20.31	\$ 20.50	\$ 0.19	0.9%
Street Lighting	400,000	700	\$ 65,387.88	\$ 64,017.76	\$ (1,370.11)	-2.1%
Sentinel Lighting	10,000	29	\$ 2,512.31	\$ 2,529.11	\$ 16.81	0.7%
Embedded Distributor - Hydro One CND	1,382,000	2,574	\$ 187,773.70	\$ 183,029.31	\$ (4,744.39)	-2.5%
Embedded Distributor - Waterloo North Hydro		8,280	\$ 78,767.72	\$ 78,874.38	\$ 106.66	0.1%
Embedded Distributor - Brantford	50,000	27	\$ 6,500.19	\$ 6,348.24	\$ (151.95)	-2.3%
Embedded Distributor - Hydro One #1	1,300,000	2,340	\$ 173,210.69	\$ 168,672.95	\$ (4,537.74)	-2.6%
Embedded Distributor - Hydro One #2	1,990,000	4,050	\$ 235,879.99	\$ 228,592.09	\$ (7,287.90)	-3.1%