



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

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

January 30, 2025
Sent via email

Dear Ms. Marconi:

**RE: CANADIAN NIAGARA POWER INC., APPLICATION FOR LICENCE AMENDMENT AND
ACCOUNTING ORDER
ED-2023-0265**

Please find attached an Application from Canadian Niagara Power Inc. (CNPI), with respect to proposed licence amendments and accounting orders required to facilitate purchases of electricity from National Grid, in New York, USA.

CNPI confirms the attached application materials do not include any private or confidential information.

Please do not hesitate to contact the undersigned with any questions or correspondence in this matter.

Sincerely,

Oana Stefan
Manager, Regulatory Affairs

Application for Licence Amendment**Canadian Niagara Power Inc.****ED-2023-0265**

Canadian Niagara Power Inc. ("CNPI") requests an Accounting Order, exemptions from Section 3.2 of the Retail Settlement Code and Section 2.2.2 of the Standard Supply Service Code, and any other approvals that may be necessary to enable the purchase of power from National Grid in New York, United States of America to supply customers in the Fort Erie area of CNPI's Service Area.

1. **Applicant Information:**

Name: Canadian Niagara Power Inc.
Licence: ED-2023-0265

Address:
1130 Bertie St. P.O. Box 1218
Fort Erie, ON
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2. **Application**

Canadian Niagara Power Inc. ("CNPI") hereby applies to the Ontario Energy Board ("OEB") for amendments to distribution licence ED-2023-0265 to allow the purchase of power from National Grid (formerly "Niagara Mohawk Power Corporation") through the New York Independent System Operator (NYISO), which is situated outside of Ontario, as well as approval of accounting orders to facilitate those purchases.

More specifically, CNPI requests approval for the following licence amendments and other relief:

- exemption from section 3.2 of the Retail Settlement Code (“RSC”), to be effective during periods when CNPI’s regular transmission connection to the IESO-controlled grid is unavailable due to planned or unplanned outages on the related transmission assets;
- exemption from section 2.2.2 of the Standard Supply Service Code (“SSSC”), to be effective when CNPI’s regular transmission connection to the IESO-controlled grid is unavailable due to planned or unplanned outages on the related transmission assets;
- Approval of the draft Accounting Order provided in Appendix A, which will be applicable for the National Grid purchases in August and September 2023, as well as any future National Grid purchases required when CNPI’s regular transmission connection is unavailable due to planned or unplanned work on the related transmission assets; and
- Any further and other relief that the OEB may deem necessary.

This application is made pursuant to the Electricity Act, 1998, c.23, Schedule B, subsection 74 b), which stipulates that “The Board may, on the application of any person, amend a license if it considers the amendment to be, in the public interest, having regard to the objectives of the Board and purposes of the Electricity Act, 1998”.

Context

CNPI is a licensed distribution company (“CNPI Dx”) serving approximately 31,000 customers¹ in the areas of Port Colborne, Fort Erie, and Gananoque and surrounding areas, where CNPI operates as “Eastern Ontario Power.” In addition, CNPI is a licensed transmitter (“CNPI Tx”) operating as a distinct business unit within CNPI that provides transmission service to part of CNPI Dx’s service territory, specifically the Fort Erie service territory.

In 2015, CNPI Tx received approval in the context of its 2015/2016 cost of service application (EB-2014-0204) to rebuild its International Power Line (IPL), which connects the CNPI Tx transmission system to the National Grid transmission system in Buffalo, New York, United States. The OEB’s decision acknowledged CNPI Tx’s intent to use the IPL as an “alternative source of power to the CNPI Transmission System during outages and planned maintenance”² when approving the planned rebuild.

For its service in the Town of Fort Erie, CNPI Dx is connected to CNPI Tx’s transmission system, which in turn is connected to the IESO-controlled grid. CNPI Dx’s customer base in this area is roughly 17,900 customers. When maintenance or other events prevent the use of the CNPI Tx transmission assets that connect the Fort Erie service territory to the IESO-controlled grid, an alternative to taking a full outage in the Town of Fort Erie, is to supply the Town via the CNPI Tx connection to National Grid.

¹ Customers excluding connections.

² Page 3, OEB Decision in EB-2014-0204 dated May 14, 2015; emphasis added.

Historical and Planned Use of the IPL Connection to National Grid

During the months of August and September 2023, CNPI conducted load switching from the Independent Electricity System Operator (“IESO”) to its National Grid connection due to planned repair work on CNPI Tx’s transmission lines.

Load for Fort Erie was taken off of the IESO system and transferred to National Grid from August 20th, 2023 to October 1st, 2023. During this time CNPI continued to purchase power from the IESO for its Port Colborne customers, and from Hydro One Networks Inc. for its Gananoque customers.

Repair work on CNPI Tx transmission lines feeding its substations has also been planned for 2025. Load switching will likely need to occur to maintain power to CNPI’s customer base in Fort Erie. This work is expected to require approximately a six-week outage, currently targeted to occur in Q3 2025.

Furthermore, CNPI anticipates further such circumstances may occur in the future and has therefore proposed permanent licence exemptions and associated accounting proposals, in the case where the use of CNPI’s National Grid connection is required again in the future.

Financial Background and Accounting Order Requested

In advance of purchasing power from National Grid in 2023, CNPI had initially reached out to OEB Staff and the IESO in June of 2023 requesting guidance around the appropriate accounting measures to be taken³. Subsequent follow-up inquiries and meetings occurred throughout 2023 and 2024 and ultimately in August 2024, OEB staff indicated that CNPI should submit a proposal for the accounting/settlement of these cross-border power purchase transactions. Given timing of the guidance and feedback received, CNPI was unable to develop a robust proposal to include together with its 2025 IRM application (submitted August 15, 2024). CNPI has therefore submitted this “standalone application”, in order that the treatment of both the 2023 and possible future National Grid purchases can be determined prior to CNPI’s planned next requirement to purchase power from National Grid in 2025.

The cost of power purchased from National Grid during the August 20th 2023 to October 1st, 2023 period was a total \$1,079,772 USD (or \$1,498,183 CAD). These costs were billed in accordance with New York Independent System Operator’s Day-Ahead and Real Time market pricing, as well as ancillary NIMO pricing. Applying the appropriate Global Adjustment and HOEP to CNPI’s hourly kWh purchases from National Grid for this 2023 period, CNPI has assessed that the same power purchases from the Ontario Grid would have cost \$2,678,691, for a savings of almost \$1.2M CAD.⁴ This estimate does not account for the savings related to savings in the levels of transmission, wholesale market service, and other charges on CNPI Distribution’s IESO invoice.

³ CNPI also began operational planning with the IESO in early-mid July 2023.

⁴ CNPI notes that, as a result of O.Reg. 429/04, the Global Adjustment does not apply to power purchases from out of province suppliers, as is the case for purchases from National Grid.

CNPI has proposed an Accounting Order in Appendix A, along with an illustrative example (that roughly approximates actual August 2023 wholesale volume and settlement data), using OEB issued 1588/1589 guidance as a basis in Appendix B.

At a high level, CNPI's proposed approach is to add the cost of the power purchased from National Grid into the RPP Settlement calculations, as well as calculating the Global Adjustment costs avoided for the kWhs purchased from National Grid and recording that as a credit entry, to be returned to CNPI customers when the 2023 activity for Accounts 1588 and 1589 are disposed.

Conclusion

CNPI respectfully requests the above-mentioned approvals and orders. CNPI believes the enablement of the intended use of the IPL and consequential purchase of power from National Grid supports the interests of CNPI's customers, particularly those in Fort Erie.

Appendix A

Draft Accounting Order



CANADIAN NIAGARA POWER INC.

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DRAFT ACCOUNTING ORDER – Cross Border Power Purchases

This accounting order is to address how Canadian Niagara Power Inc. ("CNPI") cross-border power purchases from National Grid ("NG") are to be incorporated into the Regulated Price Plan settlement process, as well as recorded in CNPI's OEB Accounts 1588 and 1589.

Commodity Pass-Through Accounts Background

The OEB issued a letter on July 20, 2018¹, advising electricity distributors of the OEB's initiative to standardize the accounting processes used by distributors related to Regulated Price Plan (RPP) wholesale settlements and procedures to improve the accuracy of the commodity pass-through accounts: Account 1588 – RSVA_{Power}, and Account 1589 – RSVA_{GA}. Accordingly, on February 21, 2019 the OEB provided an initial set of standardized requirements for regulatory accounting and RPP settlements ("Accounting Guidance"). All Distributors are expected to follow this Accounting Guidance. Since the 2018 letter and February 2019 guidance, the OEB has issued updates to the guidance in May 2023² and in June 2024³.

The above guidance references do not explicitly consider the treatment cross border power purchase arrangements.

RPP Settlements Calculation Impact of Cross-Border Purchases

For purposes of RPP Settlement calculations, CNPI will incorporate the cross-border purchases from NG as follows:

- kWhs purchased from NG shall be included in the GA and Energy Volume totals similar to AQEW IESO values
- total dollars charged by NG to CNPI for kWhs purchased included in the Total 4705 costs similar to Charge Type 101/1115 or any subsequent equivalent charge type from the IESO
- a quantification of Global Adjustment costs avoided will be calculated by multiplying kWhs purchased from NG by the actual Global Adjustment Class B price as posted by the IESO, for that settlement period, and will be set up as a payable back to all CNPI customers, in OEB Account 1588

Sample Journal Entries Related to Cross-Border Purchases

An illustrative example in Excel, using the OEB issued illustrative commodity model as a basis⁴, has also been provided as part of this order. This includes showing which OEB accounts are impacted by the cross-border purchase costs and the associated RPP Settlement calculations.

CNPI will incorporate the cost of cross-border purchases into OEB issued 1588/1589 guidance as it relates to journal entries, similar to illustrative example provided and noted above. Although below is not an

¹ OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts, July 20, 2018

² Accounting Guidance Update related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment: Implementing the Ultra-Low Overnight (ULO) Regulated Price Plan Option Ontario Energy Board File No. EB-2022-0160, May 23, 2023

³ Draft Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment resulting from the IESO's Market Renewal Program, June 12, 2024

⁴ Updated Illustrative Commodity Model, May 23, 2023

exhaustive list, below are examples of the 1588/1589 journal entries outlined in the OEB 1588/1589 guidance that are most directly related/impacted by the cross-border power purchased.

Dr. OEB 4705 – Power Purchased National Grid	\$XX	
Cr. OEB 2205 – Accounts Payable		\$XX

To record National Grid purchased power costs.

Dr. OEB 2205 – Accounts Payable	\$XX	
Cr. OEB 4705 – Power Purchased National Grid		\$XX

To record RPP settlement true-up (assuming a calculated receivable from the IESO based on the illustrative example provided). Underlying calculation incorporates National Grid power purchased costs.

Dr. OEB 4705 Power Purchased RPP GA	\$XX	
Cr. OEB 4707 Charges GA		\$XX

To allocate CT 148 between RPP and non-RPP based on RPP settlement calculations. Underlying calculation assumes GA charged by IESO on total wholesale volume data. See entry below for additional reclassification for GA costs avoided on National Grid kWhs purchased.

Dr. OEB 4707 Charges GA	\$XX	
Cr. OEB 4705 Power Purchased		\$XX

To reclass GA costs avoided with kWhs purchased from National Grid to 4707 which, in turn, will be posted to 1588. This will allow for the sharing of GA costs avoided by all CNPI customers (i.e. both RPP and non-RPP).

Note: Carrying charges will be recorded on all outstanding principal balances consistent with OEB guidance. Similarly, disposition of balances in 1588/1589 to occur in accordance with OEB guidance.

Appendix B

Sample Calculations (also filed as Excel)



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RPP Settlement Calculated Based on Actual Data (Scenario Using August 2023 For Illustrative Purposes Onl

Wholesale Volume data per IESO + National Grid Power Bills

	GA RPP/non- RPP Ratios	GA Volumes	Energy Volumes
AQEW per IESO		32,500,000	32,500,000
National Grid		7,500,000	7,500,000
Embedded Generation		300,000	300,000
Class A customer Volumes for GA (TLF included)		(7,300,000)	
		33,000,000	40,300,000
Note: CT 148 Actual IESO Billed Based on AQEW plus Embedded Gen less Class A ->		25,500,000	
Actual RPP Quantity Proportion	72.04%	23,772,036	23,772,036
Actual non-RPP Quantity Proportion	27.96%	9,227,964	16,527,964
Wholesale kWh Volumes	100.00%	33,000,000	40,300,000

Actual Volumes purchased for RPP Customers (TLF Included)

	Actual %	kWh Volumes
Tier 1	2.95%	702,128
Tier 2	1.27%	300,912
Standard TOU Off-peak	59.07%	14,042,553
Standard TOU Mid-peak	17.72%	4,212,766
Standard TOU On-peak	16.88%	4,012,158
ULO Weekend Off-peak	0.84%	200,608
ULO Mid-peak	0.42%	100,304
ULO On-peak	0.21%	50,152
ULO Ultra-Low Overnight	0.63%	150,456
	100.00%	23,772,036

Actual Retail Volume Revenue Data (TLF included)

	GA RPP/non- RPP Ratios	GA Volumes	Energy Volumes
Billed/Unbilled Retail Volumes		32,900,000	40,200,000
Actual RPP Sales Quantities	72.04%	23,700,000	23,700,000
Actual non-RPP Sales Quantities	27.96%	9,200,000	16,500,000
Actual Retail Revenue kWh Volumes	100.00%	32,900,000	40,200,000

Actual RPP Revenue Volume and Price Data

	Actual %	kWh Volumes	RPP Price/kWh
Tier 1	2.95%	700,000	\$ 0.087
Tier 2	1.27%	300,000	\$ 0.103
Standard TOU Off-peak	59.07%	14,000,000	\$ 0.074
Standard TOU Mid-peak	17.72%	4,200,000	\$ 0.102
Standard TOU On-peak	16.88%	4,000,000	\$ 0.151
ULO Weekend Off-peak	0.84%	200,000	\$ 0.074
ULO Mid-peak	0.42%	100,000	\$ 0.102
ULO On-peak	0.21%	50,000	\$ 0.240
ULO Ultra-Low Overnight	0.63%	150,000	\$ 0.024
	100.00%	23,700,000	

Commodity Price Data

Commodity Price

Actual Average Energy Price for RPP Customers	\$ 0.0370
Actual Average Energy Price for non-RPP customers	\$ 0.0333
GA 1st estimate	\$ 0.05380
GA 2nd estimate	\$ 0.05150
Class B - GA actual	\$ 0.07610
Class B - GA actual IESO billed	\$ 0.07610

Wholesale Prices

	per kWh	kWh Volumes	Amount
Actual CT 148 per IESO Invoice	\$ 0.07610	25,500,000	\$ 1,940,550
CT 148 if billed based on total GA Volumes including National Grid	\$ 0.07610	33,000,000	\$ 2,511,300
Difference (Estimated GA "Avoided" for kWhs Purchased from National Grid)	\$ 0.07610	(7,500,000)	\$ (570,750)

Commodity Cost of Power per IESO Invoice:

Commodity Cost of Power Billed by IESO and National Grid

	Cost/kWh	kWh Volumes	Amount
Actual Payments to Embedded Generators - 4705	\$ 0.5000	300,000	\$ 150,000
Charge Type 101 - IESO	\$ 0.0323	32,500,000	\$ 1,050,000
Invoice total from National Grid	\$ 0.0467	7,500,000	\$ 350,000
Total to 4705 (IESO CT 101 + National Grid)	\$ 0.0350	40,000,000	\$ 1,400,000
Charge Type 147 - non-RPP Class A - 4707			\$ 250,000
Charge Type 148 - RPP - 4705	\$ 0.0761	23,772,036	\$ 1,809,052
Charge Type 148 - non-RPP - 4707	\$ 0.0761	9,227,964	\$ 702,248
Charge Type 1142 - RPP - 4705 - RPP Settlement - Final Settlement Amount			\$ -
Charge Type 1412 - FIT Program Settlement Amount - 4705	\$ (0.4000)	300,000	\$ (120,000)
Actual cost of power			\$ 4,191,300

Actual Net Accrued & Billed Revenue from RPP & non-RPP Customers:

RPP Commodity Revenue

	RPP Price/kWh	kWh Volumes	Amount
Tier 1	\$ 0.0870	700,000	\$ 60,900
Tier 2	\$ 0.1030	300,000	\$ 30,900
Standard TOU Off-peak	\$ 0.0740	14,000,000	\$ 1,036,000
Standard TOU Mid-peak	\$ 0.1020	4,200,000	\$ 428,400
Standard TOU On-peak	\$ 0.1510	4,000,000	\$ 604,000
ULO Weekend Off-peak	\$ 0.0740	200,000	\$ 14,800
ULO Mid-peak	\$ 0.1020	100,000	\$ 10,200
ULO On-peak	\$ 0.2400	50,000	\$ 12,000
ULO Ultra-Low Overnight	\$ 0.0240	150,000	\$ 3,600
Total Actual Revenue		23,700,000	\$ 2,200,800

non-RPP Actual Revenue

	Cost/kWh	kWh Volumes	Amount
Actual non-RPP Energy Revenue	\$ 0.0333	16,500,000	\$ 550,000
Actual Class A non-RPP GA Revenue at PDF			\$ 250,000
Class B non-RPP GA Revenue at 1st estimate	\$ 0.0538	9,200,000	\$ 494,960
			\$ 1,294,960

Actual Average unit cost of power sold for RPP & non-RPP for True-up

	Cost/kWh	kWh Volumes	Amount
Actual RPP power sales volumes and revenues	\$ 0.0370	23,700,000	\$ 876,404
Actual Non-RPP power sales volumes and revenues	\$ 0.0333	16,500,000	\$ 550,000
	\$ 0.0355	40,200,000	\$ 1,426,404

RPP Settlement

Owing to (from)
IESO

RPP Settlement based on Actual RPP Revenue and Actual GA Price

RPP Revenue Prices	RPP Price	Actual RPP Energy Price	GA Actual	Total Commodity	Difference	kWh Volumes	\$ Actual RPP Revenue	\$ Actual RPP Energy	\$ Actual GA	\$ Final RPP Settlement
Tier 1	\$ 0.0870	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0261	702,128	\$ 61,085	\$ 25,964	\$ 53,432	\$ (18,311)
Tier 2	\$ 0.1030	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0101	300,912	\$ 30,994	\$ 11,127	\$ 22,899	\$ (3,033)
Standard TOU Off-peak	\$ 0.0740	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0391	14,042,553	\$ 1,039,149	\$ 519,281	\$ 1,068,638	\$ (548,770)
Standard TOU Mid-peak	\$ 0.1020	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0111	4,212,766	\$ 429,702	\$ 155,784	\$ 320,591	\$ (46,674)
Standard TOU On-peak	\$ 0.1510	\$ 0.0370	\$ 0.0761	\$ 0.1131	\$ 0.0379	4,012,158	\$ 605,836	\$ 148,366	\$ 305,325	\$ 152,145
ULO Weekend Off-peak	\$ 0.0740	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0391	200,608	\$ 14,845	\$ 7,418	\$ 15,266	\$ (7,840)
ULO Mid-peak	\$ 0.1020	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0111	100,304	\$ 10,231	\$ 3,709	\$ 7,633	\$ (1,111)
ULO On-peak	\$ 0.2400	\$ 0.0370	\$ 0.0761	\$ 0.1131	\$ 0.1269	50,152	\$ 12,036	\$ 1,855	\$ 3,817	\$ 6,365
ULO Ultra-Low Overnight	\$ 0.0240	\$ 0.0370	\$ 0.0761	\$ 0.1131	-\$ 0.0891	150,456	\$ 3,611	\$ 5,564	\$ 11,450	\$ (13,402)
	<u>\$ 0.0929</u>					<u>23,772,036</u>	<u>\$ 2,207,489</u>	<u>\$ 879,068</u>	<u>\$ 1,809,052</u>	<u>\$ (480,630)</u>

RPP vs non-RPP Cost of Power Journal Entry True-up of CT 148

RPP GA Allocation Adjustment

			Actuals		
	Cost/kWh	kWh Volumes	Proportion of		
			total	\$	
Recorded in Account 4705	\$ 0.0761	23,772,036	72.04%	\$	1,809,052
Recorded in Account 4707	\$ 0.0761	9,227,964	27.96%	\$	702,248
		33,000,000	100.00%	\$	2,511,300

Summary and Explanation of Balances of RSVA 1588 and 1589

Total Energy and GA Revenue

Volume Data by Customer Group			Revenue - Energy Sales		Revenue - GA	
Customer Group	GA Retail kWh Volumes	Energy Retail kWh Volumes	Rate	Amount	1st Estimate GA	Amount
Class B - RPP	23,700,000	23,700,000	\$ 0.0929	2,200,800		
Class A - Non-RPP	-	7,300,000	\$ 0.0333	243,333		250,000
Class B - Non-RPP	9,200,000	9,200,000	\$ 0.0333	306,667	\$ 0.0538	494,960
	32,900,000	40,200,000		2,750,800		744,960

Account 4705 Total Commodity Costs

Volume Data by Customer Group			Costs - 4705					
			Commodity (Wholesale)		GA (Wholesale)		Final IESO RPP Settlement	Total Wholesale
Customer Group	GA Wholesale kWh Volumes	Energy Wholesale kWh Volumes	Final Purchased Price	Amount	Actual GA IESO Bill Price	Amount	Amount	Amount
Class B - RPP	23,772,036	23,772,036	\$ 0.0370	879,068	\$ 0.0761	1,809,052	(480,630)	2,207,489
Class A - Non-RPP	-	7,300,000	\$ 0.0333	243,333				243,333
Class B - Non-RPP	9,227,964	9,227,964	\$ 0.0333	307,599				307,599
GA "Avoided" for kWhs Purchased from National Grid (reclass from 1589 to 1588)						(570,750)		(570,750)
	33,000,000	40,300,000		1,430,000		1,238,302	(480,630)	2,187,671

Account 4707 Total GA Costs

Volume Data by Customer Group			GA Costs - 4707	
Customer Group	GA Wholesale kWh Volumes	Energy Wholesale kWh Volumes	Actual GA IESO Bill Price	Amount
Class A - Non-RPP				250,000
Class B - Non-RPP	9,227,964		\$ 0.0761	702,248
	9,227,964	-		952,248

Account 1588 Balance Explanation

		1588 - RSVA Power - Balance Explanation				
		Account Balance			(563,129)	Balance Per DVA Continuity
Customer Group	Variance - Type	Quantity	Price	Total	Explanation	
Class B - RPP	Price Variance	23,772,036	\$ -	\$ -	Retail vs Wholesale Price Variances	
Class B - RPP	Volume Variance	72,036	\$ 0.0929	\$ 6,689	Retail vs Wholesale Volume Variance - (UFE differences)	
Class B - Non-RPP	Price Difference	16,527,964	\$ -	\$ -	Retail vs Wholesale Price Variances	
Class B - Non-RPP	Volume Variance	27,964	\$ 0.0333	\$ 932	Retail vs Wholesale Volume Variance - (UFE differences)	
GA "Avoided" for kWhs Purchased from National Grid				\$ (570,750)	Record the GA avoided costs in 1588 so the balance can be returned to ALL CNPI customers with the allocation in accordance with the billing determinants per DVA continuity schedule.	
		Balance Explained		(563,129)	To be paid back to all customers	

Account 1589 Balance Explanation

		1589 - RSVA GA - Balance Explanation				
		Account Balance		207,288	Balance Per DVA Continuity	
Customer Group	Variance - Type	Quantity	Price	Total	Explanation	
Class B - Non-RPP	Price Variance	9,227,964	\$ 0.0223	\$ 205,784	Retail GA Price Billed vs Wholesale GA Actual Price paid to IESO	
Class B - Non-RPP	Volume Variance	(27,964)	\$ (0.0538)	\$ 1,504	Retail vs Wholesale Volume Variance - (UFE differences)	
		Balance Explained		207,288	To be recovered from non-RPP customers only	