



Ontario  
Energy  
Board | Commission  
de l'énergie  
de l'Ontario

BY EMAIL

May 14, 2025

**To: All Licensed Rate-Regulated Electricity Distributors  
All Licensed Electricity Retailers  
Independent Electricity System Operator  
All Other Interested Stakeholders**

**Re: Correction to the Mapping of IESO Charge Types under the MRP to the OEB's USoA**

On April 28, 2025, the Ontario Energy Board (OEB) issued a [letter](#)<sup>1</sup> providing notice to regulated entities and stakeholders regarding final updates to the [Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589](#) (Accounting Guidance) related to market rule amendments that have now been adopted by the Independent Electricity System Operator (IESO) to implement its Market Renewal Program (MRP).<sup>2</sup> The Accounting Guidance came into effect on May 1, 2025 when MRP was implemented.

As part of the final updates to the Accounting Guidance, an updated mapping of IESO Charge Types under the MRP to the OEB's USoA was provided in [Appendix A](#) to the April 28, 2025 letter.

Today, the OEB is issuing a corrected version of Appendix A to address a mapping error related to IESO Charge Types 651 and 652. The mapping of these two charge types should have been mapped to the expense USoA rather than the revenue USoA. Therefore, the updated Appendix A has changed the mapping of Charge Types 651 and 652 from Account 4068, Billed - CN to Account 4716, Charges - CN. A corrected version of Appendix A is attached to this letter.

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<sup>1</sup> OEB Letter: Final Updates to the OEB's Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment resulting from the Independent Electricity System Operator's Market Renewal Program, April 28, 2025

<sup>2</sup> [MR-00481-R00-R13: Market Renewal Program - Final Alignment](#), October 18, 2024

Any questions relating to the corrected mapping of IESO Charge Types under the MRP to the OEB's USoA should be directed to Helena Wang at [Helena.Wang@oeb.ca](mailto:Helena.Wang@oeb.ca).

Yours truly,

Ritchie Murray  
Acting Registrar