

Westario Power Inc.
2019 IRM APPLICATION
EB-2018-0078

Submitted on: August 13, 2018

24 Eastridge Road, RR#2
Walkerton, ON
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IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.
1998, c.15, (Schedule B); **AND IN THE MATTER OF** an
Application by Westario Power Inc. to the Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable distribution rates and other service charges to
be effective January 1, 2019.

MANAGER'S SUMMARY

1. APPLICATION

Westario Power Inc. ("Westario Power") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2019 Distribution Rate Adjustments effective Jan 1, 2019. Westario Power applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Westario Power has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 14, 2016 along with the Key References listed at Chapter 3 Incentive Rate-Setting Applications

Westario Power requests that this application be disposed of by way of a written hearing. Westario Power confirms that the billing determinants used in the model are from most recent reported RRR filings. The utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and confirms that they are accurate.

Westario Power attests that the utility, its shareholder and all its customer classes will be affected by the outcome of this application.

In the preparation of this application, Westario Power used the 2019 IRM Rate Generator issued on July 24, 2018 and the GA Analysis Work Form issued July 12, 2018. The rate and other adjustments being applied for and as calculated using the above models include a Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its 2019 rates. (The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to

distribution rates and charges in the period between Cost of Service applications). The model also adjusts Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Along with revisions to its distribution rates, Westario Power also seeks approval of the following matter;

- ☐ Continuance of the Specific Services charges and Loss Factors.
- ☐ Continuance of the MicroFit monthly charge.
- ☐ Continuance of the Smart Meter Entity charge.
- In compliance of the OEB's new rate design policy for residential customers, Westario Power requests approval of a revised Minimum Fixed Charge of \$28.33 up from a previously Board Approved \$24.72 and Volumetric Charge of \$Nil down from a previously Board Approved \$0.0044.

The annual adjustment mechanism is not being applied to the following components of delivery rates:

- ☐ Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission Service Rates, Wholesale Market Service Rate, Rural and Remote Rate Protection Benefit and Charge, Standard Supply Service – Administrative Charge, MicroFit Service Charge, Specific Service Charges, Transformation and Primary Metering Allowances, Smart Metering Entity Charge
- ☐ David Leonce, Acting President/CEO of Westario Power Inc. has certified that the evidence filed in the herein application is accurate to the best of his knowledge, See Appendix 6.

2. DISTRIBUTOR'S PROFILE

Westario Power Inc is a licensed electricity distributor operating pursuant to license ED-2002-0515. The urban communities served by Westario Power are limited to the following municipalities:

- a. The Township of Huron-Kinloss (Villages of Ripley and Lucknow)
- b. The Municipality of Kincardine (Kincardine Ward 1)
- c. The Municipality of South Bruce (Villages of Mildmay and Teeswater)
- d. The Town of Saugeen Shores (Towns of Port Elgin and Southampton)
- e. The Township of North Huron (Town of Wingham)
- f. The Municipality of Brockton (Town of Walkerton and Village of Elmwood)
- g. The Town of Hanover (Town of Hanover)
- h. The Town of Minto (Towns of Harriston and Palmerston, Village of Clifford)
- i. The Township of West Grey (Village of Neustadt)

Westario Power has no special conditions in its license. Westario Power is an embedded distributor; the adjacent distributor is Hydro One Inc. Westario Power has 9 Class A customers.

Westario Power's last Cost of Service application was for rates effective June 1, 2018 (EB-2017-0084).

3. CONTACT INFORMATION

The primary contact for the herein application is;

Malcolm McCallum, CPA, CMA
CFO/Vice President Finance
Westario Power Inc.
24 Eastridge Road, RR 2
Walkerton, ON
N0G 2V0
519-507-6666 x-211

The alternate contact for the herein application is;

Ethan Kittel, CPA, CA
Accounting Supervisor
Westario Power Inc.
24 Eastridge Road, RR 2
Walkerton, ON
N0G 2V0
519-507-6666 x-230

4. PRICE CAP ADJUSTMENT (Ch3 3.2.1)

As per Board policy (Chapter 3), distribution rates are to be adjusted per the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Westario Power has used an assigned Stretch Factor Group III to calculate its Price Cap. The following table shows the Westario Power's factor to its Price Cap Adjustment.

Table 1 – Price Cap Parameters

Stretch Factor Group	III
Price Escalator	1.20%

Stretch Factor Value	0.30%
Productivity Factor	0.00%
Price Cap Index	0.90%

Westario Power has used the 2018 Price Cap Parameters to complete the model. Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model.

The price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Westario Power, it would not affect the following:

- ☐ Rate adders and riders
- ☐ Low voltage service charges
- ☐ Retail Transmission Service Rates
- ☐ Wholesale Market Service Rate
- ☐ Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- ☐ MicroFit Service Charge
- ☐ Specific Service Charges

5. REVENUE TO COST RATIO ADJUSTMENTS (Ch3 3.2.2)

Westario Power is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were recently adjusted and set as part of the 2018 Cost of Service Application.

6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY (Ch3 3.2.3)

In accordance with the new Rate Design for Residential Electricity policy issued on April 2, 2015, Westario Power followed the approach set out in sheet 16 of the rate generator model to implement the final of four-yearly adjustment to its Monthly Fixed Charge. After this was completed Westario Power analyzed the new billing rates to ensure that the

monthly fixed charge impact was less than \$4 and that customers in the 10th percentile of energy consumption saw a less than 10% impact on their bills. The 10% percentile is calculated in the following manner:

- 1) The utility produced a report which provided all residential customers and their consumption by month.
- 2) The 10th Percentile Consumption for each month was used to determine the average 10th percentile consumption for the year.
- 3) The value at the 10th percentile was 243.95kWh

Table 2 shows the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.

Table 2 – Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	24.72	0.0044	28.33	Nil
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	27.26	0.0122	27.51	0.0123
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	232.02	2.4486	234.11	2.4706
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	5.06	0.0189	5.11	0.0191
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.73	29.6690	5.78	29.9360
STREET LIGHTING SERVICE CLASSIFICATION	5.72	4.7811	5.77	4.8241
MicroFit SERVICE CLASSIFICATION	10.00		10.00	

7. RTSR ADJUSTMENTS (Ch3 3.2.4)

Westario Power is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

Westario Power used the RTSR Adjustment Worksheets embedded in the IRM Model, to

determine the proposed adjustments to the current Retail Transmission Service Rates approved in 2018 Cost of Service application.

The Loss Factor applied to the metered kWh is the Board-approved 2018 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2019 IRM Model filed in conjunction with this application.

Table 3 – Proposed RTSR

Rate Class	Unit	Current RTSR- Network	Proposed RTSR-Network
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0064	0.0062
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0058	0.0057
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	2.4198	2.3573
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0058	0.0057
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.8365	1.7888
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.8223	1.7752

Rate Class	Unit	Current RTSR-Connection	Proposed RTSR-Connection
RESIDENTIAL SERVICE CLASSIFICATION	\$/kWh	0.0047	0.0045
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	\$/kWh	0.0042	0.0041
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	\$/kW	1.6800	1.6249
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$/kW	0.0042	0.0041
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$/kWh	1.3271	1.2831
STREET LIGHTING SERVICE CLASSIFICATION	\$/kW	1.2966	1.2540

8. DEFERRAL AND VARIANCE ACCOUNTS (Ch3 3.2.5)

Westario Power has completed the Board Staff's 2019 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test at tab 4 shows a claim per kWh of \$0.0096. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Since the claim exceeds this threshold test amount, Westario Power is proposing to dispose of its deferral and variance account in this proceeding.

The variance in account 1580 on the continuity schedule from 2.1.7 of the RRR filing is caused by the balance of the sub accounts being included in the total account balance on 2.1.7 and therefore being double counted.

There are principal adjustments showing in accounts 1588 and 1589 for 2016 and 2017. These principal adjustments are the amounts of the true-ups between accounts 1588 and 1589 that are reflected in the GA Analysis Work Form. Since these adjustments were not done until 2018 they would otherwise not appear on the form and therefore the disposition calculated by the Generator model would not have been correct. These adjustments are the cause of the variance from the 2.1.7 RRR filing.

There is an interest adjustment in 2017 for account 1595 (2012) of \$536. This interest is the amount that was left in the account after disposition was booked through in the year. Since this account is no longer eligible for disposition the remaining interest of \$536 was written off to interest expense in order to bring the account balance to Nil.

9. SPECIFIC SERVICE CHARGE AND LOSS FACTORS

Westario Power is applying to continue the current Specific Service Charges, and Loss Factors as approved by the Board (EB-2017-0084).

10. GLOBAL ADJUSTMENT PROCESS (3.2.5.2)

The GA Analysis workform has unresolved differences as a percentage of Expected GA payments to IESO of -0.8% in both 2016 and 2017. This variance is within the 1.0% unresolved difference threshold. The Calculated loss factors in both 2016 and 2017 are slightly higher than Westario Power's approved loss factor of 1.07 for 2016 and 2017. The reason for the variance in both years is that the calculated loss factor is calculated by using a combination of billed consumption and unbilled accrual differences. The accruals are based on estimates when they are made and therefore the variance is due to the differences between opening and closing unbilled for each year. Westario Power has completed the GA Methodology questionnaire and attached it as Appendix 5.

Westario Power's CFO certifies that Westario Power has processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements, see Appendix 6.

Westario Power's accounting treatment of its monthly IESO Regulated Price Plan (RPP) claim / payment, 1598 filing has not changed since its 2017 IRM application. Its process is summarized below.

Westario Power purchases energy from the IESO at the spot market price (Hourly Ontario Energy Price ("HOEP)). This energy is then sold to customers using RPP, retail and market prices. When billing customers not on RPP Westario Power uses the second estimate of the Global Adjustment (GA) for all rate categories.

Westario Power sells a portion of the electricity purchased to customers on the Regulated Price Plan at fixed Time of Use (TOU) and/or tiered pricing. These prices are a blend of the HOEP and GA. To ensure Westario Power remains whole, it submits to the IESO monthly the difference between electricity purchased at spot (volume and price as provided by a third party reading Westario Power's primary meter points) plus GA (utilizing the 2nd estimate) and electricity sold through RPP prices. The financial differences can be both payments to and from the IESO, and are submitted monthly through the IESO settlement portal.

Westario Power's 1598 spreadsheet calculates a forecast of Westario Power's current power needs and estimates the amount anticipated to be over/under collected from customers on TOU or tiered pricing for the prior month; as well as calculates a life to date true up of over/under collected cost of power and GA.

For the reconciliation or true-up process, Westario Power's SAP software provides a summary report of kWhs by rate category extracted from customer bill documents to determine the consumption billed over the previous month. Reports are run for all RPP rate categories and consumption data is subtotaled monthly based on its respective price category (TOU or tiered).

This information is used to report life-to-date kWhs on the 1598 spreadsheet as a means of estimating the current month's consumption for the purpose of calculating amounts receivable and/or payable to the IESO. Each month as the prior months estimated consumption is updated to actual; the difference is carried forward to the current month and trued up.

The SAP reports are scheduled to run in a manner to ensure compliance with the RPP Self-Certification requirement which requires that reconciliations between the estimated

claim amounts and actual post-billing claim amounts are conducted (at minimum) quarterly.

Thus all life-to-date consumption data for tiered and time of use pricing is reconciled quarterly with data for the prior 3 year reconciled monthly and data greater than three years old reconciled quarterly.

In the current month, both the estimated cost of power and the GA from the previous month are updated to actual (the final GA is then used).

Embedded generation – Settlement with the IESO

A third party service provider downloads the hourly reads each month from all 68 microFIT and 11 FIT generation meters and produces a report that shows what the generation cost would be if the HOEP price was used versus what the generation is when the contract price is used. The reports are further broken down between generation during peak time and off peak time to coincide with the IESO reporting requirements.

The difference between the total generation that will be paid to the generator based on the contracted price less the total generation that is calculated based on the HOEP price is then submitted to the IESO for recovery within four business days of each month end.

RPP Final Variance Settlement Amount Filing

Customers leaving an RPP price plan no longer pay RPP prices and therefore no longer pay or receive the benefit of their share of past cumulative variances held by the IESO. Therefore these customers will be responsible for a final RPP variance settlement amount when they leave the RPP supply. The RPP price determination assumes the customers would have remained on the RPP for a full 12 months (RPP Manual – November 5, 2013).

The RPP Final Variance spreadsheets calculate the amount receivable or payable to the IESO based on the monthly Final Variance Settlement Factor applicable the month the customer leaves RPP pricing, times their respective most recent 12 month or pro-rated actual consumption.

12. CLASS A/B TRANSITION CUSTOMERS

Westario Power has 6 customers that transitioned from Class B to Class A in 2017. The required adjustments for these customers are included on tabs 6, 6.1a, 6.1 and 6.2a of the IRM Rate Generator Model. These transitions have resulted in monthly equal refunds to the 6 customers for Global Adjustment and monthly equal payments for CBR.

13. DISPOSITION OF LRAM (Ch3 3.2.6)

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications.

Westario Power disposed of its balances in account 1568 in its 2018 Cost of Service application and plans to dispose of any balances since then in its next Cost of Service Application.

14. TAX CHANGE (Ch3 3.2.7)

The IRM model indicates that the utility is not subject to a tax change. Therefore there is Sharing of Tax Amount to be calculated.

15. ICM / Z-FACTOR (Ch3 3.2.8)

Westario Power is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

16. CURRENT TARIFF SHEETS

Westario Power current tariff sheets are provided in Appendix 1.

17. PROPOSED TARIFF SHEETS

The proposed tariff sheets generated by the 2019 IRM Rate Generator are provided in the Appendix 2.

18. BILL IMPACTS

Table 4 below shows the proposed bill impacts as calculated at Sheet 18 of the model.

Table 4) – Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Total	
		A + B + C	
		\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	8.34	7.2%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	22.28	7.9%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	579.14	5.4%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	3.38	4.8%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	0.96	1.7%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	212.57	3.2%
RESIDENTIAL SERVICE CLASSIFICATION – RPP – 10 th percentile	kWh	5.27	9.5%

With the exception of the residential and GS<50 which use the typical 750 kWh/month and 2000 kWh/month respectively, the other classes were calculated using a typical monthly average consumption.

19. 2018 RRWF

The Revenue Requirement Work Form from Westario Power's 2018 Cost of Service Application (EB-2017-0084) is presented at Appendix 4.

~Respectfully Submitted~

INDEX TO APPENDICES

The following are appended to and form part of this Application;

Appendix 1: Current Tariff Sheet

Appendix 2: Proposed Tariff Sheet

Appendix 3: Bill Impacts

Appendix 4: 2018 RRWF

Appendix 1: Current Tariff Sheet

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0084

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.72
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0044
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0010
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2018

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0084

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.26
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0122
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0011
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2018

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EB-2017-0084

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	232.02
Distribution Volumetric Rate	\$/kW	2.4486
Low Voltage Service Rate	\$/kW	1.0438
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.6551
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2562)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0261
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4198
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6800

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
		0.0003
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2018

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0084

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The 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. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.06
Distribution Volumetric Rate	\$/kWh	0.0189
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0007
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	(0.0005)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0084

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.73
Distribution Volumetric Rate	\$/kW	29.6690
Low Voltage Service Rate	\$/kW	0.8245
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.5837
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0566
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.1029)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8365
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3271

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2018
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EB-2017-0084

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 operation, controlled by photocells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.72
Distribution Volumetric Rate	\$/kW	4.7811
Low Voltage Service Rate	\$/kW	0.8056
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.4457
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0227
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0430)
Retail Transmission Rate - Network Service Rate	\$/kW	1.8223
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2966

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.
TARIFF OF RATES AND CHARGES
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EB-2017-0084

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

Westario Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date June 1, 2018

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SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Special meter reads	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect until August 31, 2018	\$	22.35
Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - in effect from September 1, 2018 until December 31, 2018	\$	28.09

Issued May 17, 2018

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date June 1, 2018
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EB-2017-0084

RETAIL SERVICE CHARGES (if applicable)

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly fixed charge, per retailer	\$	20.00
Monthly variable charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

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	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

Appendix 2: Proposed Tariff Sheet

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0078

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to customers residing in residential dwelling units taking energy at 600 volts or less, with energy generally supplied as single phase, 3-wire, 60 Hertz, having a nominal voltage of 120/240 volts. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.33
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$	0.04
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0106
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0010
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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EB-2018-0078

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, taking energy at 600 volts or less, requiring a connection with a connected load of less than 50 kW, and including Town Houses and Condominiums that require centralized bulk metering, whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.51
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0123
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0106
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0011
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2018-0078

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to general service buildings, defined as buildings that are used for purposes other than single-family dwellings, requiring a connection with a connected load greater than 50 kW but less than 5,000 kW, whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	234.11
Distribution Volumetric Rate	\$/kW	2.4706
Low Voltage Service Rate	\$/kW	1.0438
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	3.0726
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	1.0540
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.6551
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2562)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0261
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3573
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6249

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.

TARIFF OF RATES AND CHARGES

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EB-2018-0078

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 600 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The 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. 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	5.11
Distribution Volumetric Rate	\$/kWh	0.0191
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0104
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0007
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kWh	(0.0005)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.78
Distribution Volumetric Rate	\$/kW	29.9360
Low Voltage Service Rate	\$/kW	0.8245
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0032)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	5.1214
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.5837
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0566
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.1029)
Retail Transmission Rate - Network Service Rate	\$/kW	1.7888
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2831

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Westario Power Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0078

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 operation, controlled by photocells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.77
Distribution Volumetric Rate	\$/kW	4.8241
Low Voltage Service Rate	\$/kW	0.8056
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	4.1397
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.4457
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until May 31, 2020	\$/kW	0.0227
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until May 31, 2020	\$/kW	(0.0430)
Retail Transmission Rate - Network Service Rate	\$/kW	1.7752
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2540

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EB-2018-0078

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

Westario Power Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0078

SPECIFIC SERVICE CHARGES

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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 Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Special meter reads	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00

Westario Power Inc.
TARIFF OF RATES AND CHARGES
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EB-2018-0078

RETAIL SERVICE CHARGES (if applicable)

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

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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 Debt Retirement Charge, 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	\$	100.00
Monthly fixed charge, per retailer	\$	20.00
Monthly variable charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

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	1.0713
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0607

Appendix 3: Bill Impacts

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 \$0.1101/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.

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Unit s	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Propose d Loss Factor	Consumptio n (kWh)	Demand kW (if applicable)	RTSR Demand or Demand - Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections)
<i>RESIDENTIAL SERVICE CLASSIFICATION</i>	kWh	RPP	1.0713	1.0713	750		N/A	
<i>GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION</i>	kWh	RPP	1.0713	1.0713	2,000		N/A	
<i>GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION</i>	kW	Non-RPP (Other)	1.0713	1.0713	65,000	175	DEMAND	
<i>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</i>	kWh	Non-RPP (Other)	1.0713	1.0713	405		N/A	
<i>SENTINEL LIGHTING SERVICE CLASSIFICATION</i>	kW	Non-RPP (Other)	1.0713	1.0713	230	0	DEMAND	2
<i>STREET LIGHTING SERVICE CLASSIFICATION</i>	kW	RPP	1.0713	1.0713	16,195	51	DEMAND	600
<i>RESIDENTIAL SERVICE CLASSIFICATION 10th Percentile</i>	kWh	RPP	1.0713	1.0713	244		N/A	

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.31	1.1%	\$ 8.26	22.8%	\$ 7.94	17.6%	\$ 8.34	7.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 0.45	0.8%	\$ 21.65	28.7%	\$ 21.22	21.9%	\$ 22.28	7.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 5.94	0.9%	\$ 533.10	58.2%	\$ 512.52	31.4%	\$ 579.14	5.4%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.08	1.1%	\$ 3.08	25.5%	\$ 2.99	18.2%	\$ 3.38	4.8%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.17	0.9%	\$ 0.87	4.0%	\$ 0.85	3.7%	\$ 0.96	1.7%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 32.17	0.9%	\$ 192.64	5.2%	\$ 188.11	4.8%	\$ 212.57	3.2%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.54	9.8%	\$ 5.12	17.8%	\$ 5.02	15.8%	\$ 5.27	9.5%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	244	kWh
Demand	-	kW
Current Loss Factor	1.0713	
Proposed/Approved Loss Factor	1.0713	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.72	1	\$ 24.72	\$ 28.33	1	\$ 28.33	\$ 3.61	14.60%
Distribution Volumetric Rate	\$ 0.0044	244	\$ 1.07	\$ -	244	\$ -	\$ (1.07)	-100.00%
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.04	1	\$ 0.04	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	244	\$ 0.02	\$ 0.0001	244	\$ 0.02	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 25.86			\$ 28.39	\$ 2.54	9.81%
Line Losses on Cost of Power	\$ 0.0820	17	\$ 1.43	\$ 0.0820	17	\$ 1.43	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0010	244	\$ 0.24	\$ 0.0116	244	\$ 2.83	\$ 2.59	1060.00%
CBR Class B Rate Riders	\$ -	244	\$ -	\$ -	244	\$ -	\$ -	
GA Rate Riders	\$ -	244	\$ -	\$ -	244	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0031	244	\$ 0.76	\$ 0.0031	244	\$ 0.76	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		244	\$ -	\$ -	244	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.85			\$ 33.98	\$ 5.12	17.75%
RTSR - Network	\$ 0.0064	261	\$ 1.67	\$ 0.0062	261	\$ 1.62	\$ (0.05)	-3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	261	\$ 1.23	\$ 0.0045	261	\$ 1.18	\$ (0.05)	-4.26%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.76			\$ 36.77	\$ 5.02	15.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	261	\$ 0.94	\$ 0.0036	261	\$ 0.94	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	261	\$ 0.08	\$ 0.0003	261	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	159	\$ 10.31	\$ 0.0650	159	\$ 10.31	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	41	\$ 3.90	\$ 0.0940	41	\$ 3.90	\$ -	0.00%
TOU - On Peak	\$ 0.1320	44	\$ 5.80	\$ 0.1320	44	\$ 5.80	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 53.03			\$ 58.05	\$ 5.02	9.46%
HST	13%		\$ 6.89	13%		\$ 7.55	\$ 0.65	9.46%
8% Rebate	8%		\$ (4.24)	8%		\$ (4.64)	\$ (0.40)	
Total Bill on TOU			\$ 55.68			\$ 60.95	\$ 5.27	9.46%

Appendix 4 - 2018
RRWF



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1 Rate Base							
Gross Fixed Assets (average)	\$75,169,716		(\$505,147)	\$ 74,664,569		(\$225,020)	\$74,439,550
Accumulated Depreciation (average)	(\$28,391,180)	(5)	\$67,608	(\$28,323,572)		\$2,639	(\$28,320,932)
Allowance for Working Capital:							
Controllable Expenses	\$5,996,033		\$ -	\$ 5,996,033		(\$150,000)	\$5,846,033
Cost of Power	\$57,377,618		(\$8,808,646)	\$ 48,568,972		\$2,116,078	\$50,685,050
Working Capital Rate (%)	7.50%	(9)		7.50%	(9)		7.50% (9)
2 Utility Income							
Operating Revenues:							
Distribution Revenue at Current Rates	\$9,905,725		(\$53,811)	\$9,851,913		\$160,341	\$10,012,254
Distribution Revenue at Proposed Rates	\$10,964,439		(\$40,726)	\$10,923,712		(\$254,165)	\$10,669,547
Other Revenue:							
Specific Service Charges	\$100,000		\$0	\$100,000		\$0	\$100,000
Late Payment Charges	\$200,000		\$0	\$200,000		\$0	\$200,000
Other Distribution Revenue	\$174,980		\$68,500	\$243,480		\$6,300	\$249,780
Other Income and Deductions	(\$137,306)		\$0	(\$137,306)		\$49,150	(\$88,156)
Total Revenue Offsets	\$337,674	(7)	\$68,500	\$406,174		\$55,450	\$461,624
Operating Expenses:							
OM+A Expenses	\$5,961,033		\$ -	\$ 5,961,033		(\$150,000)	\$5,811,033
Depreciation/Amortization	\$1,993,885		(\$5,851)	\$ 1,988,034		(\$5,279)	\$1,982,755
Property taxes	\$35,000		\$ -	\$ 35,000		\$ -	\$35,000
Other expenses							
3 Taxes/PILs							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$720,810)	(3)		(\$1,218,211)			(\$1,127,468)
Utility Income Taxes and Rates:							
Income taxes (not grossed up)	\$288,577			\$164,611			\$181,640
Income taxes (grossed up)	\$392,622			\$223,961			\$247,130
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	11.50%			11.50%			11.50%
Income Tax Credits							
4 Capitalization/Cost of Capital							
Capital Structure:							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0%
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
Cost of Capital							
Long-term debt Cost Rate (%)	3.72%			4.46%			4.24%
Short-term debt Cost Rate (%)	1.76%			2.29%			2.29%
Common Equity Cost Rate (%)	8.78%			9.00%			9.00%
Preferred Shares Cost Rate (%)							

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 M10. 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.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$75,169,716	(\$505,147)	\$74,664,569	(\$225,020)	\$74,439,550
2	Accumulated Depreciation (average) ⁽²⁾	(\$28,391,180)	\$67,608	(\$28,323,572)	\$2,639	(\$28,320,932)
3	Net Fixed Assets (average) ⁽²⁾	\$46,778,536	(\$437,538)	\$46,340,998	(\$222,381)	\$46,118,617
4	Allowance for Working Capital ⁽¹⁾	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831
5	Total Rate Base	\$51,531,560	(\$1,098,187)	\$50,433,373	(\$74,925)	\$50,358,448

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$5,996,033	\$ -	\$5,996,033	(\$150,000)	\$5,846,033
7	Cost of Power	\$57,377,618	(\$8,808,646)	\$48,568,972	\$2,116,078	\$50,685,050
8	Working Capital Base	\$63,373,651	(\$8,808,646)	\$54,565,005	\$1,966,078	\$56,531,083
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$4,753,024	(\$660,648)	\$4,092,375	\$147,456	\$4,239,831

Notes

- (1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2017 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 2017 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$10,964,439	(\$40,726)	\$10,923,712	(\$254,165)	\$10,669,547
2	Other Revenue ⁽¹⁾	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624
3	Total Operating Revenues	\$11,302,113	\$27,774	\$11,329,886	(\$198,715)	\$11,131,171
	Operating Expenses:					
4	OM+A Expenses	\$5,961,033	\$ -	\$5,961,033	(\$150,000)	\$5,811,033
5	Depreciation/Amortization	\$1,993,885	(\$5,851)	\$1,988,034	(\$5,279)	\$1,982,755
6	Property taxes	\$35,000	\$ -	\$35,000	\$ -	\$35,000
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$7,989,918	(\$5,851)	\$7,984,067	(\$155,279)	\$7,828,788
10	Deemed Interest Expense	\$1,109,784	\$196,474	\$1,306,257	(\$63,908)	\$1,242,349
11	Total Expenses (lines 9 to 10)	\$9,099,702	\$190,622	\$9,290,324	(\$219,187)	\$9,071,137
12	Utility income before income taxes	\$2,202,411	(\$162,849)	\$2,039,562	\$20,472	\$2,060,034
13	Income taxes (grossed-up)	\$392,622	(\$168,662)	\$223,961	\$23,169	\$247,130
14	Utility net income	\$1,809,788	\$5,813	\$1,815,601	(\$2,697)	\$1,812,904

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$100,000	\$ -	\$100,000	\$ -	\$100,000
	Late Payment Charges	\$200,000	\$ -	\$200,000	\$ -	\$200,000
	Other Distribution Revenue	\$174,980	\$68,500	\$243,480	\$6,300	\$249,780
	Other Income and Deductions	(\$137,306)	\$ -	(\$137,306)	\$49,150	(\$88,156)
	Total Revenue Offsets	\$337,674	\$68,500	\$406,174	\$55,450	\$461,624



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$1,809,788	\$1,815,601	\$1,812,904
2	Adjustments required to arrive at taxable utility income	(\$720,810)	(\$1,218,211)	(\$1,127,468)
3	Taxable income	<u>\$1,088,978</u>	<u>\$597,391</u>	<u>\$685,436</u>
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	<u>\$288,577</u>	<u>\$164,611</u>	<u>\$181,640</u>
6	Total taxes	<u>\$288,577</u>	<u>\$164,611</u>	<u>\$181,640</u>
7	Gross-up of Income Taxes	<u>\$104,045</u>	<u>\$59,350</u>	<u>\$65,489</u>
8	Grossed-up Income Taxes	<u>\$392,622</u>	<u>\$223,961</u>	<u>\$247,130</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$392,622</u>	<u>\$223,961</u>	<u>\$247,130</u>
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	11.50%	11.50%	11.50%
13	Total tax rate (%)	<u>26.50%</u>	<u>26.50%</u>	<u>26.50%</u>



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return		
Initial Application								
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$28,857,673	3.72%			\$1,073,505
2	Short-term Debt	4.00%		\$2,061,262	1.76%			\$36,278
3	Total Debt	60.00%		\$30,918,936	3.59%			\$1,109,784
Equity								
4	Common Equity	40.00%		\$20,612,624	8.78%			\$1,809,788
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$20,612,624	8.78%			\$1,809,788
7	Total	100.00%		\$51,531,560	5.67%			\$2,919,572
Interrogatory Responses								
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$28,242,689	4.46%			\$1,260,060
2	Short-term Debt	4.00%		\$2,017,335	2.29%			\$46,197
3	Total Debt	60.00%		\$30,260,024	4.32%			\$1,306,257
Equity								
4	Common Equity	40.00%		\$20,173,349	9.00%			\$1,815,601
5	Preferred Shares	0.00%		\$ -	0.00%			\$ -
6	Total Equity	40.00%		\$20,173,349	9.00%			\$1,815,601
7	Total	100.00%		\$50,433,373	6.19%			\$3,121,859
Per Board Decision								
		(%)		(\$)		(%)		(\$)
	Debt							
8	Long-term Debt	56.00%		\$28,200,731	4.24%			\$1,196,221
9	Short-term Debt	4.00%		\$2,014,338	2.29%			\$46,128
10	Total Debt	60.00%		\$30,215,069	4.11%			\$1,242,349
Equity								
11	Common Equity	40.00%		\$20,143,379	9.00%			\$1,812,904
12	Preferred Shares	0.00%		\$ -	0.00%			\$ -
13	Total Equity	40.00%		\$20,143,379	9.00%			\$1,812,904
14	Total	100.00%		\$50,358,448	6.07%			\$3,055,253



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		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		\$1,058,716		\$1,153,521		\$657,293
2	Distribution Revenue	\$9,905,725	\$9,905,722	\$9,851,913	\$9,770,191	\$10,012,254	\$10,012,254
3	Other Operating Revenue Offsets - net	\$337,674	\$337,674	\$406,174	\$406,174	\$461,624	\$461,624
4	Total Revenue	\$10,243,399	\$11,302,113	\$10,258,087	\$11,329,886	\$10,473,878	\$11,131,171
5	Operating Expenses	\$7,989,918	\$7,989,918	\$7,984,067	\$7,984,067	\$7,828,788	\$7,828,788
6	Deemed Interest Expense	\$1,109,784	\$1,109,784	\$1,306,257	\$1,306,257	\$1,242,349	\$1,242,349
8	Total Cost and Expenses	\$9,099,702	\$9,099,702	\$9,290,324	\$9,290,324	\$9,071,137	\$9,071,137
9	Utility Income Before Income Taxes	\$1,143,697	\$2,202,411	\$967,763	\$2,039,562	\$1,402,741	\$2,060,034
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$720,810)	(\$720,810)	(\$1,218,211)	(\$1,218,211)	(\$1,127,468)	(\$1,127,468)
11	Taxable Income	\$422,887	\$1,481,601	(\$250,447)	\$821,352	\$275,273	\$932,566
12	Income Tax Rate	26.50%	26.50%	26.50%	26.50%	26.50%	26.50%
13	Income Tax on Taxable Income	\$112,065	\$392,624	\$ -	\$217,658	\$72,947	\$247,130
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	\$1,031,632	\$1,809,788	\$967,763	\$1,815,601	\$1,329,794	\$1,812,904
16	Utility Rate Base	\$51,531,560	\$51,531,560	\$50,433,373	\$50,433,373	\$50,358,448	\$50,358,448
17	Deemed Equity Portion of Rate Base	\$20,612,624	\$20,612,624	\$20,173,349	\$20,173,349	\$20,143,379	\$20,143,379
18	Income/(Equity Portion of Rate Base)	5.00%	8.78%	4.80%	9.00%	6.60%	9.00%
19	Target Return - Equity on Rate Base	8.78%	8.78%	9.00%	9.00%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-3.78%	0.00%	-4.20%	0.00%	-2.40%	0.00%
21	Indicated Rate of Return	4.16%	5.67%	4.51%	6.19%	5.11%	6.07%
22	Requested Rate of Return on Rate Base	5.67%	5.67%	6.19%	6.19%	6.07%	6.07%
23	Deficiency/Sufficiency in Rate of Return	-1.51%	0.00%	-1.68%	0.00%	-0.96%	0.00%
24	Target Return on Equity	\$1,809,788	\$1,809,788	\$1,815,601	\$1,815,601	\$1,812,904	\$1,812,904
25	Revenue Deficiency/(Sufficiency)	\$778,157	\$0	\$847,838	\$ -	\$483,110	\$0
26	Gross Revenue Deficiency/(Sufficiency)	\$1,058,716 ⁽¹⁾		\$1,153,521 ⁽¹⁾		\$657,293 ⁽¹⁾	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$5,961,033	\$5,961,033	\$5,811,033
2	Amortization/Depreciation	\$1,993,885	\$1,988,034	\$1,982,755
3	Property Taxes	\$35,000	\$35,000	\$35,000
5	Income Taxes (Grossed up)	\$392,622	\$223,961	\$247,130
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$1,109,784	\$1,306,257	\$1,242,349
	Return on Deemed Equity	\$1,809,788	\$1,815,601	\$1,812,904
8	Service Revenue Requirement (before Revenues)	<u>\$11,302,113</u>	<u>\$11,329,886</u>	<u>\$11,131,171</u>
9	Revenue Offsets	\$337,674	\$406,174	\$461,624
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$10,964,439</u>	<u>\$10,923,712</u>	<u>\$10,669,547</u>
11	Distribution revenue	\$10,964,439	\$10,923,712	\$10,669,547
12	Other revenue	\$337,674	\$406,174	\$461,624
13	Total revenue	<u>\$11,302,113</u>	<u>\$11,329,886</u>	<u>\$11,131,171</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Response: Δ% ⁽²⁾	Per Board Decision	Δ% ⁽²⁾
Service Revenue Requirement	\$11,302,113	\$11,329,886	\$0	\$11,131,171
Grossed-Up Revenue				
Deficiency/(Sufficiency)	\$1,058,716	\$1,153,521	\$0	\$657,293
Base Revenue Requirement (to be recovered from Distribution Rates)	\$10,964,439	\$10,923,712	(\$0)	\$10,669,547
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$1,058,714	\$1,071,799	\$0	\$657,293

Notes

⁽¹⁾

Line 11 - Line 8

⁽²⁾

Percentage Change Relative to Initial Application

Appendix 5: GA Methodology Q&A

Appendix A
GA Methodology Description
Questions on Accounts 1588 & 1589¹

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
 - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - c. If another approach is used, please explain in detail.

Westario confirms that approach a) is what is currently being used to book CT 1142 and CT 148. For CT 148 since the actual consumption split is not known at the time of recording the expense an estimate is made of the split and that is used to book to accounts 1588 and 1589 respectively. CT 1142 is charged directly to account 1588.

2. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

The initial RPP related to GA estimate used for settlement forms relating to CT 1142 is determined by looking at historical average percentages of total consumption for each RPP class and multiplying through an estimate of the current month's consumption based off consumption information from Utilismart. The dollar value for the commodity price is determined by taking the GA second estimate along with Utilismart's estimate of Wholesale Electricity Market Price to determine a rate per kWh.

Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

- b. Has CT 1142 been trued up for with the IESO for all of 2017?

Yes, CT 142 is trued up on a monthly basis and included in the monthly submission to the IESO.

- c. Which months from 2017 were trued up in 2018?

2018 includes the true-up for the month of December 2017 and a small amount of billing adjustments that relate to 2017 consumption year.

¹

- d. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

CT 1142 true-ups are reflected on the DVA schedule with the exception of the adjustments mentioned in part c above.

- e. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Amounts included in CT 1142 each month make up the total of the amounts reflected on the DVA continuity schedule. They are included in the transactions columns of each year.

3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

The split of CT 148 between account 1588 and 1589 is determined by estimating the RPP and Non-RPP kWh's for the month and applying CT 148 proportionately. The estimate for RPP and Non-RPP changed in October of 2017. Prior to October of 2017 the split was determined by looking at historical consumption for the period between the 2 categories and using a 2 year average. In October of 2017 and to date the estimated non-RPP kWh are determined by taking the previous months consumption and prorating based off the number of days in the current month. This total estimated Non-RPP kWh is then multiplied by the actual GA rate for the month to determine the amount of CT 148 that should be applied to account 1589. The remaining balance of CT 148 is then applied to account 1588

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

The process for truing up the split between RPP and Non-RPP to ensure that the correct amounts have been recorded in 1588 and 1589 has been completed in 2018 for both 2016 and 2017. The True-up was determined by looking at the actual consumption each month for both RPP and Non-RPP customers to determine what the true split should have been. The amounts of CT 148 for accounts 1588 and 1589 was then calculated by multiplying CT 148 by this actual split between RPP and Non-RPP. This actual split was then compared to the split that CT 148 was charged out at based off estimates of RPP and Non-RPP.

- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

The data used to determine the non-RPP kWh volume changed in October of 2017. Prior to this it was calculated by taking a 2 year historical average of the month's non-RPP and RPP consumption. Rather than multiplying by a specific rate by the volume of kWh a split of the actual dollar value of CT 148 was done based off the RPP vs Non-RPP kWh estimates. Starting in October 2017 the actual GA rate per kWh is now multiplied through the estimated Non-RPP kWh to determine the amount recorded to account 1589. The data used to determine the estimated non-RPP kWh for this is based off billing for the previous month consumption which is then prorated for the number of days in the current month.

- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

Yes, the true-up of CT 148 for 2016 and 2017 was completed in 2018 and used actual consumption from the previous periods to true-up the split that had initially been done based off estimated proportions of consumption for RPP and non-RPP.

- e. Please indicate which months from 2017 were trueed up in 2018 for CT 148 proportions between RPP and non-RPP.

No true-ups of CT 148 were completed in 2017, therefore all of 2017 has been trueed-up in 2018.

- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

At the end of 2017 a true-up was recorded between account 1588 and 1589 that was recorded and reflected on the DVA continuity schedule. The amount of this true-up was \$490,510 when the actual true-up should have been \$2,160,310. The remainder of this true-up is booked through in 2018 and will be represented in 2018's transactions on the DVA continuity schedule.

- g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

The amount for CT 148 is allocated in 2016 in the DVA Continuity Schedule based off the estimated split between RPP and non-RPP. If the correction for 2016 had been made in the year the result would have been reallocating \$562,353 from account 1589 to account 1588. The result is that 2016's closing principal balance for account 1589 should be \$(856,161) instead of \$(1,418,514) and account 1588's closing balance should be \$2,101,194 instead of \$2,663,547. Since these adjustments were not recorded until 2018 they are not reflected on the DVA continuity schedule

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

Although dispositions were requested no dispositions were approved. No adjustments have been made in 2018 for disposition.

- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

No principal adjustments or dispositions were approved.

- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

No principal adjustments or dispositions were approved.

- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

Adjustments are as follows: credit of \$1,669,800 (\$2,160,310 – \$490,510) to account 1589 and debit of \$1,669,800 to account 1588 for 2017. For 2016 the adjustments will include a debit of \$562,353 to account 1589 and a credit of \$562,353 to account 1588

Breakdown for 2017 CT 148 is as follows:

Originally booked for RPP in account 1588	\$22,618,592.85
Originally booked for Non-RPP in account 1589	\$18,340,428.62

Adjustment booked in 2017 for 2017 RPP to Non-RPP True-up:

Debit to account 1588	\$562,353
Credit to account 1589	\$562,353

Actual Split:

Should be booked for RPP in account 1588	\$24,778,902.58
Should be booked for Non-RPP in account 1589	\$16,180,118.89

Adjustments in 2018 for 2017 True-up:

Debit account 1588 for RPP by	\$1,669,800
Credit account 1589 for Non-RPP by	\$1,669,800

- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

The adjustments from part d above do not reconcile to Westario's principal adjustments shown in the DVA Continuity Schedule. The reason for this is that these adjustments were not made until 2018 and therefore were not previously reflected in the trial balance. The DVA continuity schedule has been filled out to agree to Westario's audited financial statements and RRR submitted trial balance.

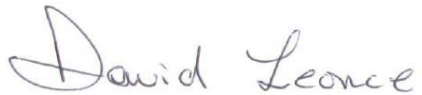
- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

No principal adjustments shown on the DVA continuity schedule.

Appendix 6: Certificate of Evidence

General Certification

As President and Chief Executive Officer of Westario Power Inc. I Certify, that to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and Chapter 3 of the Board's *Filing Requirements for Electricity Distribution Rate Applications for 2019 rates* issued on July 12, 2018



David Leonce
President and Chief Executive Officer Westario Power Inc.

Deferral and Variance Account Balances

As Chief Financial Officer of Westario Power Inc. I certify, that to the best of my knowledge, Westario Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed, consistent with the certification requirements in Chapter 1 of the filing requirements.



Malcolm McCallum, CPA, CMA, MBA
Vice President Finance/CFO