



Ontario Energy Board

**Addendum to
Filing Requirements
For
Electricity Distribution Rate Applications
- 2020 Rate Applications -**

Issued: July 15, 2019

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Filing Requirements for Electricity Distribution Rate Applications

2020 Rate Year

Addendum to Chapters 1, 2, 3 and 5

This is an addendum to the *Filing Requirements For Electricity Distribution Rate Applications - 2018 Edition for 2019 Rate Applications*, issued on July 12, 2018. The purpose of the addendum is to provide an update to the information required for 2020 rate applications. Electricity distributors filing rate applications for the 2020 rate year should refer to the 2018 Edition of the Filing Requirements as well as this Addendum. In addition to the revisions outlined below, all references in the 2018 Edition should read 2019, and all references to 2019 should read 2020 (except when referring to the published date of a report or a policy).

Addendum to Chapter 1: Overview

No changes

Addendum to Chapter 2: Filing Requirements for Cost of Service Rate Applications based on a Forward Test Year

New Items

Section(s)	Information	Required/ Optional
2.0.1 Relevant Chapters	<p>The last paragraph in this section is replaced with the following:</p> <p>The OEB posts an updated checklist on its electricity distribution rates web page annually based on these filing requirements. Distributors may find the checklist a useful aid in preparing their applications and may file it with their applications. Any deviations from the filing requirements need to be identified and explained. An updated application checklist has been developed that reflects the removal of the Yes/No/NA options and requires the identification of the specific reference in the application where the relevant information is provided.</p>	Optional
2.1.4 Administration	<p>The following is a new section that follows the RPP Settlements True-up:</p> <p><i>New Accounting Guidance</i></p>	Required



On February 21, 2019, the OEB issued its letter entitled *Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment* as well as the related accounting guidance[1]. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application). In this application, distributors are to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.

The expectations of final disposition requests of commodity pass-through account balances are as follows:

1. *Interim disposition of historical balances or no disposition requested*

Some utilities may have received approval for interim disposition of historical account balances or did not request disposition of account balances in the 2019 rate application due to the threshold test. If these utilities have reviewed the balances in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, utilities may request final disposition of account balances. If these utilities identified errors or discrepancies that materially affect the ending account balances, utilities should adjust their account balances prior to requesting final disposition.

2. *No disposition of historical balances and concerns noted*



	<p>Utilities that did not receive approval for disposition of historical account balances due to concerns noted should apply the accounting guidance to those balances as well as the 2018 balance and adjust the balances as necessary, prior to requesting final disposition.</p> <p>Adjustments to account balances will be considered on a case by case basis. Utilities should provide a detailed discussion on any adjustments made, including the reason for the adjustment, how the adjustment was quantified and the journal entries to adjust the balances.</p> <p>[1] <i>Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019.</i></p>	
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Revised and Removed Items

Section(s)	Information	Revised or Removed
2.1.4 Administration 2.1.7 Customer Engagement and Community Meetings	All information related to community meetings (i.e. the sixth bullet in section 2.1.4 and the last three paragraphs in section 2.1.7).	Removed
2.2.1.3 Allowance for Working Capital	The link to the OEB report <i>Regulated Price Plan Prices and the Global Adjustment Modifier for the Period May 1, 2018 to April 30, 2019</i> is replaced with the following link: <u>Regulated Price Plan Prices and the Global Adjustment Modifier for the Period May 1, 2019 to October 31, 2019</u>	Revised



<p>2.3.1.3 CDM Adjustment for the Load Forecast for Distributors</p>	<p>The following is added before the first paragraph:</p> <p><i>Background</i></p> <p>As a result of the Minister of Energy, Northern Development and Mines' directive on March 20, 2019, the IESO's Conservation First Framework (CFF) was revoked. All electricity CDM activity for 2019 and 2020 will be centralized and administered by the IESO.</p> <p>The last paragraph is replaced with the following:</p> <p><i>Appendix 2-1 Requirements</i></p> <p>As distributors are no longer working towards the former 2015-2020 CDM targets, for 2019 and 2020 activity only, CDM projects that are subject to a contractual agreement entered into between the distributor and a customer by April 30, 2019 under a former CFF program should be included in the proposed CDM manual adjustment to the load forecast for 2019 and 2020. Distributors should provide relevant documentation to support the manual adjustments for 2019 and 2020 CDM projects, including the corresponding CFF program, project timelines and projected savings. Distributors should not include any savings at this time from new projects that begin on or after May 1, 2019 that are under the IESO's interim framework (May 1, 2019 to December 31, 2020).</p> <p>For 2020 rate applications, distributors should ensure that the sum of the results for the 2015 to 2018 program years is consistent with the results provided by the IESO. Distributors should rely on the monthly Participation and Cost Reports made available by the IESO for 2018 CDM savings.</p>	<p>Revised</p>
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<p>2.3.2 Accuracy of Load Forecast and Variance Analyses</p>	<p>The last sub-bullet under “For Revenues” requires an explanation for the Year-over-year variances in revenues comparing historical actuals and bridge and test year forecasts. This information is already provided earlier in this section.</p>	<p>Removed</p>
<p>2.4.6.2 Disposition of LRAMVA</p>	<p>The following is added before the first paragraph:</p> <p><i>Background</i></p> <p>On March 20, 2019, the Minister of Energy, Northern Development and Mines issued separate directives to the OEB and the IESO. The directive to the IESO concluded the Conservation First Framework (CFF) effective immediately.</p> <p>The IESO has made monthly Participation and Cost Reports available to electricity distributors from January 1, 2018 to March 31, 2019. The monthly Participation and Cost Reports include, amongst other information, incremental first year energy savings as well as information related to persistence. Results from the IESO’s 2017 program evaluation have been applied to the January 1, 2018 to March 31, 2019 gross unverified savings values, including net-to-gross factors and gross realization rates.</p> <p>To create the Participation and Cost Reports each distributor submitted detailed project level files to the IESO that contain project level savings and costs (the monthly LDC Report submission). The detailed project level savings files include all relevant information related to each project the distributor has completed and submitted to the IESO.</p> <p>To calculate net savings values at the project level, distributors should rely on results from the IESO’s 2017 program evaluation (e.g., net-to-gross values and gross realization rates).</p>	<p>Revised</p>



The OEB will rely on the Participation and Cost Reports and detailed project level savings files as supporting documentation when assessing applications for lost revenues in relation to energy and demand savings from programs delivered under the CFF.

Disposition of the LRAMVA

Distributors should use version 4 of the LRAMVA workform when making LRAMVA requests for remaining amounts related to CFF activity. An application for lost revenues should include the following:

Participation and Cost Reports and detailed project level savings files made available by the IESO to support the clearance of energy- and/or demand-related LRAMVA balances for the period of January 1, 2018 to March 31, 2019. These reports should be filed in excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017.

The following requirements have been added after the last bullet under section 2.4.6.2:

- For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:
 - Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application
 - Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been



	<p>removed (for example, other upgrades under normal asset management plans)</p> <ul style="list-style-type: none">○ Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total)○ Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program○ A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb). <ul style="list-style-type: none">● For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:<ul style="list-style-type: none">○ The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different from the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate	
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	<ul style="list-style-type: none">○ Rationale for net-to-gross assumptions used○ Breakdown of billed demand and detailed level calculations in live excel format	
2.8.6 Specific Service Charges	<p><i>Wireline Pole Attachment Charge</i></p> <p>Paragraph 4 is replaced with the following:</p> <p>A distributor may choose to use utility-specific costs and pursue a utility-specific pole attachment charge that better reflects its cost structure using the OEB's updated methodology. Distributors applying for an LDC-specific pole attachment charge can no longer adopt the previously pre-populated default values for the Power Deduction Factor (15%) and the Maintenance Allocation Factor (48.5%) as part of their application for a custom charge. Version 2.0 of the Pole Attachment Workform has been updated, specifying the requirement that distributors complete Table 8 (Maintenance Allocation Factor) and Table 10-a (Power Deduction Factor) of the Pole Attachment Workform using utility-specific costs. If a distributor chooses to apply for a custom charge, it must file a completed version of the OEB's Pole Attachment Workform and include the following information as part of its application:</p> <p>Bullets 6 and 8 are removed and replaced with the following bullet:</p> <ul style="list-style-type: none">● A distributor must use utility-specific costs to determine the LDC-specific Power Deduction Factor and LDC-specific Maintenance Allocation Factor applicable to third parties. If a distributor chooses to adopt the default factors in its application for a custom charge, a distributor is still required to complete Table 8 and Table 10-a of the Pole Attachment Workform to substantiate the applicability of the default factors that were used in calculating the provincially approved charge	Revised

<p>2.8.10 Tariff of Rates and Charges</p>	<p>The following is added to the end of the first paragraph:</p> <p>The tariff sheets, which are produced by the Tariff Schedule and Bill Impacts model in a separate file, must also be filed in excel format.</p>	<p>Revised</p>
<p>2.9.1 Account 1575, IFRS-CGAAP Transitional PP&E Amounts</p>	<p>The paragraph in this section is replaced with the following:</p> <p>For applicants that have already rebased under revised CGAAP (under the new capitalization and depreciation policies consistent with the OEB letter dated July 17, 2012) but have made further material transitional changes at the adoption of IFRS on January 1, 2015 for audited financial statement purposes, these impacts should be recorded in Account 1575, and an explanation provided.</p>	<p>Revised</p>
<p>2.9.3.1 Disposition of Global Adjustment Variance</p>	<p><i>GA Analysis Workform</i></p> <p>Current wording is replaced by the following:</p> <p>All distributors must file the GA Analysis Workform, and responses to the questions in Appendix A of the GA Analysis Workform instructions. The GA workform compares the General Ledger principal variances recorded for the year to expected principal variances based on monthly GA volumes, revenues and costs. The GA workform helps the OEB assess if the annual variance transactions recorded in Account 1589 are reasonable.</p> <p>A discrepancy between the actual and expected balance may be explained and quantified by a number of factors, such as an outstanding IESO settlement true-up payment. The explanatory items should reduce the discrepancy and provide distributor-specific information to the OEB. Any remaining, unexplained discrepancy will be assessed for materiality and could prompt further analysis</p>	<p>Revised</p>



	<p>before disposition is approved. Unexplained discrepancies should be calculated separately for each calendar year. Any unexplained discrepancy for each year greater than +/- 1% of total annual IESO GA charges will be considered material.</p>	
Appendix A: Application of Recoveries in Account 1595	<p><i>1595 Analysis Workform</i></p> <p>The first paragraph is replaced with the following:</p> <p>Starting with 2019 rate applications, distributors who meet the eligibility requirements for disposition of residual balances of Account 1595 Sub-accounts, must file the Account 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited. The workform will help the OEB assess if the residual balances in Account 1595 Sub-accounts for each vintage year are reasonable. The workform compares principal and interest amounts previously approved for disposition to the residual balances remaining after accounting for the amounts that have been recovered/refunded to customers through rate riders.</p>	Revised

Addendum to Chapter 3: Filing Requirements for Incentive Regulation

New Items

Section(s)	Information	Required or Optional
3.1.2 Components of the Application Filing	<p>The following bullet 10 is added:</p> <p>10. Applicants may wish to fill in the IRM application completion checklist and file it with their application.</p>	Optional
3.2.5.3 Commodity Accounts 1588 and 1589	<p>The following is a new section that follows the RPP Settlements True up:</p> <p><i>New Accounting Guidance</i></p> <p>On February 21, 2019, the OEB issued its letter entitled <i>Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment</i> as well as the related accounting guidance [1]. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application). In this application, distributors are to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.</p> <p>The expectations for final disposition requests of commodity pass-through account balances are as follows:</p>	Required



1. *Interim disposition of historical balances or no disposition requested*

Some utilities may have received approval for interim disposition of historical account balances or did not request disposition of account balances in the 2019 rate application due to the threshold test. If these utilities have reviewed the balances in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, such utilities may request final disposition of account balances. If these utilities identified errors or discrepancies that materially affect the ending account balances, utilities should adjust their account balances prior to requesting final disposition.

2. *No disposition of historical balances and concerns noted*

Utilities that did not receive approval for disposition of historical account balances due to concerns noted should apply the accounting guidance to those balances as well as the 2018 balance and adjust the balances as necessary, prior to requesting final disposition.

Adjustments to account balances will be considered on a case by case basis. Utilities should provide a detailed discussion on any adjustments made, including the reason for an adjustment, how the adjustment was quantified and the journal entries to adjust the balances.

[1] *Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019.*



Revised and Removed Items

Section(s)	Information	Revised or Removed
3.1.1 Groupings of Filings	<p>The entire section is replaced by the following:</p> <p>Distributors that are seeking rate adjustments effective January 1, 2020 under IRM will be required to file their application by August 12, 2019. The OEB has assigned distributors seeking IRM rate adjustments effective May 1, 2020 to one of three application groupings noted below based on the expected level of complexity of the application. The length of time required to review an application is commensurate with its level of complexity. Applications of greater complexity will be expected to be filed first.</p> <p>The OEB conducted a survey in May 2019 to identify the expected elements of an applicant's IRM application for the assignment of IRM filing deadlines. If a distributor expects that its application will be significantly more complex than it disclosed during the survey, it should advise the OEB and is encouraged to file in an earlier grouping. Staggering the applications allows the OEB and other stakeholders to schedule resources to allow for adequate review of the applications. The deadlines for filing an IRM application have been determined so that, in the normal course of events, a decision and order will be issued in time for a May 1 implementation date.</p> <p>The application deadlines are as follows:</p>	Revised



	<ul style="list-style-type: none">• October 15, 2019• November 4, 2019• November 25, 2019 <p>The assignment of distributors to these filing dates has been detailed in the cover letter accompanying these filing requirements.</p>	
<p>3.1.3 Applications and Electronic Models</p>	<p>Paragraphs 6 to 10 are replaced with the following:</p> <p>In addition to the rate generator model, all distributors must file the GA Analysis Workform, responses to the questions in Appendix A of the GA Analysis Workform instructions, and the Account 1595 Analysis Workform.</p> <p>The GA workform compares the General Ledger principal variances recorded for the year to expected principal variances based on monthly GA volumes, revenues and costs. The GA workform helps the OEB assess if the annual variance transactions recorded in Account 1589 are reasonable.</p> <p>The Account 1595 Analysis Workform will help the OEB assess if the residual balance is reasonable. Distributors which meet the eligibility requirements for disposition of residual balances of Account 1595 sub-accounts, must file the Account 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited.</p>	<p>Revised</p>



	<p>One or all of the following models are required when applications involve certain additional requests:</p> <ul style="list-style-type: none"> • A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's revenue-to-cost ratio adjustment workform in addition to the rate generator model. • For an incremental or pre-approved advanced capital module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module Applicable to ACM and ICM. • A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform. 	
<p>3.2.3 Rate Design for Residential Electricity Customers</p>	<p>Paragraphs 2 to 5 are replaced with the following:</p> <p>The OEB issued decisions affecting 2016, 2017, 2018 and 2019 rates for Price Cap IR and Annual Index IR applicants consistent with this policy. In 2019, the fourth year of the transition, most distributors made the final upward adjustment required by the rate design policy and their residential rates have transitioned to a fully fixed structure. For distributors that have not completed the rate design transition, the approach set out in Tab 16. Rev2Cost_GDPIPI of the rate generator model should be followed.</p> <p>Distributors are expected to propose a fully fixed rate design for new charges applicable to the residential class provided that those charges are specifically related to the distribution of electricity.</p>	<p>Revised</p>



	<p>Pass-through costs (e.g. transmission rates, Low Voltage charges, and Group 1 deferral and variance accounts) are to continue to be recovered as variable charges because they predominantly relate to energy charges. Previously approved distribution-specific charges or rate riders on a distributor's tariff should remain unchanged until they expire, even if they were declared interim.</p> <p>Residential Rate Design – Exceptions and Mitigation (applicable only to distributors that have not completed the rate design transition)</p> <p>In order to support the initial transition to fully fixed distribution rates, the OEB designed two tests to determine when mitigation should be proposed – a threshold test for the change in the fixed charge, and an overall bill impact test. For distributors that have not completed the rate design transition, the OEB is requiring these distributors once again to calculate and report on the rate impacts of the change in 2020 so that mitigation strategies may be employed to smooth the transition for the customers most impacted, such as those that consume less electricity.</p> <p>A distributor is expected to apply to extend its OEB-approved transition period if necessary, to continue to comply with the policy. For 2020, the monthly service charge would have to rise more than \$4 per year in order to affect the length of the transition to fixed rates.</p> <p>It is expected that in most cases, only an additional transition year would be required to make the changes within the \$4 impact threshold identified in the policy. A distributor shall propose an alternative or additional strategy in the event that an additional transition year is insufficient.</p>	
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	Consistent with OEB policy regarding mitigation, a distributor may propose as part of its application that no extension is necessary; such a position must be substantiated with reasons.	
3.2.5.2 Global Adjustment	<p><i>GA Analysis Workform</i></p> <p>Current wording is replaced with the following:</p> <p>For each year that the accumulated balance of account 1589 has not been disposed, regardless of whether or not distributors are seeking disposition of group 1 accounts in the current proceeding, all distributors are required to complete the GA Analysis Workform. The workform will help the OEB assess if the annual balance in Account 1589 is reasonable. The workform compares the General Ledger principal variance amounts recorded in Account 1589 to an expected principal variance based on monthly GA volumes, revenues and costs.</p> <p>A discrepancy between the actual and expected balance may be explained and quantified by a number of factors, such as an outstanding IESO settlement true-up payment. The explanatory items should reduce the discrepancy and provide distributor-specific information to the OEB. Any remaining, unexplained discrepancy will be assessed for materiality and could prompt further analysis before disposition is approved.</p> <p>Unexplained discrepancies should be calculated separately for each calendar year and any unexplained discrepancy for each year greater than +/- 1% of total annual IESO GA charges will be considered material.</p>	Revised



	<p>The GA Analysis Workform and the detailed “Instructions for Completing the GA Analysis Workform” (Instructions) are available on the OEB’s web site and are to be filed as part of the application. Distributors must file Appendix A to the Instructions as part of their evidence.</p>	
<p>3.2.6 Disposition of the LRAMVA</p>	<p>The following is added after the third paragraph:</p> <p>On March 20, 2019, the Minister of Energy, Northern Development and Mines issued separate directives to the OEB and the IESO. The directive to the IESO concluded the Conservation First Framework (CFF) effective immediately.</p> <p>The IESO has made monthly Participation and Cost Reports available to electricity distributors from January 1, 2018 to March 31, 2019. The monthly Participation and Cost Reports include, amongst other information, incremental first year energy savings as well as information related to persistence. Results from the IESO’s 2017 program evaluation have been applied to the January 1, 2018 to March 31, 2019 gross unverified savings values, including net-to-gross factors and gross realization rates.</p> <p>To create the Participation and Cost Reports each distributor submitted detailed project level files to the IESO that contain project level savings and costs (the monthly LDC Report submission). The detailed project level savings files include all relevant information related to each project the distributor has completed and submitted to the IESO.</p>	<p>Revised</p>



	<p>To calculate net savings values at the project level, distributors should rely on results from the IESO's 2017 program evaluation (e.g., net-to-gross values and gross realization rates).</p> <p>The OEB will rely on the Participation and Cost Reports and detailed project level savings files as supporting documentation when assessing applications for lost revenues in relation to energy and demand savings from programs delivered under the CFF.</p> <p>The second bullet in section 3.2.6.1 is replaced with the following:</p> <ul style="list-style-type: none">• A statement confirming that the LRAMVA was based on savings from the Participation and Cost reports and detailed project level savings files made available by the IESO. These reports should be filed in excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017. <p>The following requirements have been added after the last bullet under section 3.2.6.1:</p> <ul style="list-style-type: none">• For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:<ul style="list-style-type: none">○ Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application○ Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO	
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	<p>program have been removed (for example, other upgrades under normal asset management plans)</p> <ul style="list-style-type: none">○ Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total)○ Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program○ A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb). <ul style="list-style-type: none">● For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:<ul style="list-style-type: none">○ The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year.	
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	<p>In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate</p> <ul style="list-style-type: none">○ Rationale for net-to-gross assumptions used○ Breakdown of billed demand and detailed level calculations in live excel format	
Appendix A	<p><i>Account 1595 Analysis Workform</i></p> <p>The first paragraph is replaced with following:</p> <p>Starting with 2019 rate applications, distributors who meet the eligibility requirements for disposition of residual balances of Account 1595 Sub-accounts, must file the Account 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited. The workform will help the OEB assess if the residual balances in Account 1595 Sub-accounts for each vintage year are reasonable.</p> <p>The workform compares principal and interest amounts previously approved for disposition to the residual balances remaining after accounting for the amounts that have been recovered/refunded to customers through rate riders.</p>	Revised



Addendum to Chapter 5: Consolidated Distribution System Plan Filing Requirements

No changes