

Message

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Sent: 2018-02-02 10:30:24 AM
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Subject: HST Guide for IESO Transactions
Attachments: HST Guide for IESO Transactions_IMO_GDE_0002_v39.0_redline.docx

Hello,

The HST Guide for IESO Transactions has been updated with the following changes:

- 1) Ontario Fair Hydro Plan Financing Entity Amount (*charge type* 1144)
 - This charge type relates to the reimbursement of financing charges incurred by the Fair Hydro Trust. It was previously added to the HST guide and approved by everyone in 2017. However, since then the HST determination for this charge type was changed from HST applicable to HST not applicable.
- 2) Hydroelectric Standard Offer Program (HESOP)
 - This program was initiated by the fOPA in 2013 and was established for the development of hydroelectric capacity in Ontario. Successful applicants have now started to settle these contracts in 2018. The HST guide has been updated with the charge types associated with this program and the related HST determination.
 - This section has been previously reviewed by legal (Aidan).

I have attached a redlined version of this document. I will also be initiating a workflow in Citadel with the final version of the guide, which will come to each of you for approval. If you could kindly approve it at your earliest it would be much appreciated. Please let me know if you have any questions.

Many Thanks,

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