



**EB-2012-0116**

**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 Collus PowerStream Corp. for an order approving just and reasonable rates and other charges, to be effective September 1, 2013.

**BEFORE:** Ellen Fry  
Presiding Member

Marika Hare  
Member

**RATE ORDER  
October 24, 2013**

Collus PowerStream Corp. ("Collus PowerStream") filed a completed application with the Ontario Energy Board (the "Board") on May 24, 2013 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that Collus PowerStream charges for electricity distribution, to be effective September 1, 2013.

The Board issued its Decision and Procedural Order No.3 on October 10, 2013. In the Decision, the Board accepted the proposed Settlement Agreement and supporting materials as filed. In its Decision, the Board specifically accepted the establishment of deferral account 1508, Other Regulatory Assets, Sub-account stranded Assets Net Book Value ("NBV") and noted that the mechanics of the account would be determined following a submission phase. In its Decision the Board stated that a rate order will be

issued, following the Board's consideration of the submissions on the proposed Accounting Order and the accounting treatment of the stranded assets.

The Board approved an effective date of October 1, 2013 and an implementation date of November 1, 2013.

In its submission on the Draft rate Order Board staff took no issue with the establishment of the deferral account, however took the position that no carrying charges should be recorded in the deferral account and that the account should only track the NBV of the stranded assets. Board staff submitted that there was no material difference between the meters that are removed from service but remain in rate base and the new meter additions in service from 2014 onwards. Board staff further submitted that in a letter issued by the Board on January 16, 2007 the Board stated that it was inappropriate for carrying charges to apply to stranded meters since a return on stranded assets or stranded costs, is already embedded in current rates.

VECC agreed with Board staff that this deferral account should not attract interest charges. VECC further submitted that Collus PowerStream should also record any disposal or mitigation revenues (for example insurance or manufacture rebate) associated with the stranded assets.

In reply, Collus PowerStream submitted that it has no objection to expanding the definition of the deferral account, which includes sales proceeds, to include insurance claims or refund of the cost by the manufacturer. However, Collus PowerStream stated that neither situation applies in this circumstance.

Collus PowerStream further submitted that there are significant differences between conventional stranded meters and the stranded FG meters. Collus PowerStream argued that the costs for FG Meters, to be removed in 2013, have been removed from rate base and are not factored in rates. With respect to meters removed after 2013, Collus PowerStream submitted that the situation differs due to the different rate treatment of the replacement meters, which are not being captured in a deferral account. There is only depreciation and return for one set of meters in rates. Collus PowerStream submitted that as there is no return in current rates for the FG Meters to be replaced in 2013, 2014 or 2015, carrying charge interest should apply.

## Findings

The Board finds that carrying charges should be recorded monthly on the opening principal balance in this deferral account at the Board's prescribed rates. However, the Board finds that it is premature to determine whether the stranded FG meter assets ultimately will attract carrying charges. The Board notes that in approving the settlement agreement, the extent of its approval regarding this component was limited to the establishment of the deferral account to track the NBV of the stranded assets until such time that the extent of the issue with the FG meters is known.

The Board notes that the disposition of Account 1508, Other Regulatory Assets, Sub-account Stranded Assets NBV will be considered at a later date, either in a Collus PowerStream proceeding, or as part of a larger generic proceeding. On disposition of the balance of Account 1508, Other Regulatory Assets, Sub-account Stranded Assets NBV, the account balance will be subject to a review of Collus' costs by the Board or Board findings arising from a generic proceeding, if such a proceeding were to occur. At that time the Board will also consider the disposition of the accumulated interest charges.

### THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges for Collus PowerStream Corp. appended to this Rate Order is final effective October 1, 2013 and will apply to electricity consumed or estimated to have been consumed on and after November 1, 2013. Collus PowerStream Corp. shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
2. Collus PowerStream Corp. shall establish the following deferral accounts in accordance with Appendix B, effective October 1, 2013:
  - Account 1508, Other Regulatory Assets, Sub-account Stranded Assets Net Book Value
  - Account 1508, Other Regulatory Assets, Sub-account Stranded Assets Carrying Charges

## Cost Awards

The Board may grant cost awards to eligible parties pursuant to its power under section 30 of the *Ontario Energy Board Act*, 1998. When determining the amount of the cost awards, the Board will apply the principles set out in section 5 of the Board's *Practice*

*Direction on Cost Awards.* The maximum hourly rates set out in the Board's *Cost Awards Tariff* will also be applied.

1. Intervenors shall file with the Board and forward to Collus PowerStream Corp. their respective cost claims within **7 days** from the date of issuance of this Rate Order.
2. Collus PowerStream shall file with the Board and serve on intervenors any objections to the claimed costs within **17 days** from the date of issuance of this Rate Order.
3. Intervenors shall file with the Board and serve on Collus PowerStream Corp. any responses to any objections for cost claims within **24 days** of the date of this Rate Order.
4. Collus PowerStream Corp. shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

All filings to the Board must quote file number **EB-2012-0116**, be made through the Board's web portal at, <https://www.pes.ontarioenergyboard.ca/eservice//> and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at [www.ontarioenergyboard.ca](http://www.ontarioenergyboard.ca). If the web portal is not available parties may email their document to [BoardSec@ontarioenergyboard.ca](mailto:BoardSec@ontarioenergyboard.ca). Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 2 paper copies.

**DATED** at Toronto, October 24, 2013

**ONTARIO ENERGY BOARD**

*Original signed by*

Kirsten Walli  
Board Secretary

**Appendix A**

**To Rate Order**

**Collus PowerStream Corp**

**2013 Electricity Distribution Rates**

**Board File No: EB-2012-0116**

**DATED: October 24, 2013**

**COLLUS PowerStream Corp.**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date October 1, 2013**  
**Implementation Date November 1, 2013**

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

EB-2012-0116

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (Based on 30 day month)	\$	9.88
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	1.39
Rate Rider for Recovery of Foregone Revenue – effective until April 30, 2014	\$	0.41
Distribution Volumetric Rate	\$/kWh	0.0193
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) – effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2010) – effective until April 30, 2014	\$/kWh	(0.0026)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until April 30, 2014	\$/kWh	(0.0032)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) – effective until April 30, 2015	\$/kWh	(0.0009)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0037

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued Oct. 24, 2013

**COLLUS PowerStream Corp.**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date October 1, 2013**  
**Implementation Date November 1, 2013**

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

EB-2012-0116

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (Based on 30 Day Month)	\$	19.74
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2015	\$	3.21
Rate Rider for Recovery of Foregone Revenue – effective until April 30, 2014	\$	0.98
Distribution Volumetric Rate	\$/kWh	0.0131
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) – effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2010) – effective until April 30, 2014	\$/kWh	(0.0024)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until April 30, 2014	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) – effective until April 30, 2015	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0031

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued Oct. 24, 2013

**COLLUS PowerStream Corp.**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date October 1, 2013**  
**Implementation Date November 1, 2013**

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EB-2012-0116

## GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account 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. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (Based on 30 Day Month)	\$	94.34
Rate Rider for Recovery of Foregone Revenue – effective until April 30, 2014	\$	2.21
Distribution Volumetric Rate	\$/kW	3.0850
Low Voltage Service Rate	\$/kW	0.5215
Rate Rider for Disposition of Global Adjustment Sub-Account (2012) – effective until April 30, 2014 Applicable only for Non-RPP Customers	\$/kW	0.8435
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) – effective until April 30, 2015 Applicable only for Non-RPP Customers	\$/kW	1.0287
Rate Rider for Disposition of Deferral/Variance Accounts (2010) – effective until April 30, 2014	\$/kW	(0.9907)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until April 30, 2014	\$/kW	(1.1273)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) – effective until April 30, 2015	\$/kW	(0.3168)
Retail Transmission Rate – Network Service Rate	\$/kW	2.4666
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2764

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



**COLLUS PowerStream Corp.**  
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EB-2012-0116

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum 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 level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (Based on 30 Day Month)	\$	0.46
Rate Rider for Recovery of Foregone Revenue – effective until April 30, 2014	\$	(1.12)
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Deferral/Variance Accounts (2010) – effective until April 30, 2014	\$/kWh	(0.0017)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until April 30, 2014	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) – effective until April 30, 2015	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0031

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued Oct. 24, 2013

**COLLUS PowerStream Corp.**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date October 1, 2013**  
**Implementation Date November 1, 2013**

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EB-2012-0116

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	3.45
Rate Rider for Recovery of Foregone Revenue – effective until April 30, 2014	\$	0.06
Distribution Volumetric Rate	\$/kW	14.3874
Low Voltage Service Rate	\$/kW	0.4031
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) – effective until April 30, 2015		
Applicable only for Non-RPP Customers	\$/kW	0.8216
Rate Rider for Disposition of Deferral/Variance Accounts (2010) – effective until April 30, 2014	\$/kW	(0.7868)
Rate Rider for Disposition of Deferral/Variance Accounts (2012) – effective until April 30, 2014	\$/kW	(1.4363)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) – effective until April 30, 2015	\$/kW	(0.4441)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8602
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9867

### MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Issued Oct. 24, 2013

**COLLUS PowerStream Corp.**  
**TARIFF OF RATES AND CHARGES**  
**Effective Date October 1, 2013**  
**Implementation Date November 1, 2013**

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EB-2012-0116

## **microFIT GENERATOR SERVICE CLASSIFICATION**

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	5.40
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**TARIFF OF RATES AND CHARGES**  
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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)

## SPECIFIC SERVICE CHARGES

### 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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#### Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter Charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
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	\$	20.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	40.00
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

Service call – after regular hours	\$	165.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

Issued Oct. 24, 2013

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**TARIFF OF RATES AND CHARGES**  
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## RETAIL SERVICE CHARGES (if applicable)

### 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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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	1.0710
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0603

Issued Oct. 24, 2013

**Appendix B**

**To Rate Order**

**Collus PowerStream Corp**

**2013 Electricity Distribution Rates**

**Board File No: EB-2012-0116**

**DATED: October 24, 2013**

**Collus PowerStream Corp.**  
**EB-2012-0116**  
**October 24, 2013**

For greater clarity, this Accounting Order is intended to reflect the Board's Decision in EB-2012-0116. Under that Decision, Collus PowerStream Corp. ("Collus PowerStream") shall establish deferral account 1508, Other Regulatory Assets, Sub-account Stranded Assets Net Book Value ("NBV") which is to be effective immediately.

The purpose of the deferral account is to record the cost of smart meters net of their accumulated depreciation (i.e. "NBV") for meters that must be removed from service before the end of their expected service life and replaced with new meters. This account will also be used to record any sale or insurance proceeds on the meters removed from service.

In the approved Settlement Agreement, the Parties agreed to a deferral account to record the costs of the Sensus ICON model F and model G smart meters ("FG Meters") to be removed from service in 2013 and subsequent years. The Parties also agreed that the disposition of the balance in that deferral account will be considered by the Board at a later date.

The F and G models are the earlier models of the Sensus ICON smart meter. These meters were considered in the Combined Proceeding on authorized discretionary metering activities (EB-2007-0063). In that case the Board determined that the procurement process leading to the purchase of these meters was appropriate and that the meters conformed to the minimum requirements.

The Board has been informed that the FG Meters are exhibiting communication issues that are causing operational issues and are unable to meet new requirements such as data encryption. It has been determined by CollusPowerStream that replacement of the FG Meters is the most cost effective approach to solve these issues. Due to supplier concessions, the installed cost of the new meters will be very similar to the NBV of the older FG Meters being replaced.

The Parties also agreed that the new replacement smart meters should be treated as regular fixed asset additions. No special deferral account treatment has been proposed for the replacement meters.

The replacement meters for 2013 have been included in the calculation of rates. The NBV of FG Meters to be replaced in 2013 has been removed from rates, i.e.

deducted from rate base and related depreciation expense removed from the revenue requirement.

From a rates perspective, replacement of the FG Meters in 2014 onwards, results in taking out the cost of the FG Meters at their NBV and recording it in Account 1508, Other Regulatory Assets, Sub-account Stranded Assets NBV. At the same time a similar cost for the new meters is being added in service. The values of the replaced meters and new meter additions will result in a net effect that will be very slight. As such, for 2014 onwards, there will be no material differences between the meters that will be removed from service but remaining in rate base and the new meter additions in service. Accordingly, the amount in rates for the removed meters is appropriate for the recovery of the cost of the new meters in service but not yet included in rate base.

In the next cost of service application adjustments will be made to the rate base for the exclusion of the removed meters (which are recorded in Account 1508, Other Regulatory Assets, sub-account Stranded Assets NBV) and inclusion of the new in-service meter additions at their net book value. The following table summarizes the number of units to be replaced, the forecast cost of the installed replacement units and the NBV of the meters when taken out of service.

Year	Units replaced	Cost of new replacement meters	NBV of Meters taken out of service
2013 rebasing	1,500	\$ 166,250	\$ 184,500
2014	1,500	\$ 166,250	\$ 166,500
2015	1,631	\$ 181,041	\$ 161,469
Subtotal post rebasing replacements	3,131	\$ 347,291	\$ 327,969
Total	4,631	\$ 513,541	\$ 512,469

The NBV of the smart meters removed from service will be recorded in Account 1508 and no depreciation expenses will be recorded for these meters after they have been removed from service. Records will be maintained to support the entries in this account.

Carrying charges will be recorded monthly on the opening principal balance in this account at the Board's prescribed rates, for determination in a future proceeding as to whether these carrying charges should or should not be allowed. The carrying charges



will be recorded in Account 1508, Other Regulatory Assets, Sub-account Stranded Assets Carrying Charges.

The disposition of the balances in sub-accounts “Stranded Assets Net Book Value” and “Carrying Charges” will occur in the next cost of service application or as otherwise directed by the Board in the future, at which point the balances in each sub-account will be subject to a review or Board findings arising from a generic proceeding, if such a proceeding were to occur.

Sample accounting entries:

- a) To record the NBV of smart meters taken out of service prematurely in account 1508 for recovery.

Debit 1508 Other Regulatory Assets, Sub-account Stranded Assets NBV  
Credit 1860 Meters  
Credit 2105 Accumulated depreciation

- b) To record the carrying charges monthly on the opening principal balance of the stranded assets NBV sub-account.

Debit 1508 Other Regulatory Assets, Sub-account Stranded Assets Carrying  
Charges  
Credit 4405 Interest and Dividend Income