



EB-2013-0143

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 Hydro Ottawa
Limited for an order approving just and reasonable rates
and other charges for electricity distribution to be effective
January 1, 2014.

BEFORE: Marika Hare
Presiding Member

Allison Duff
Member

DECISION and RATE ORDER
December 5, 2013

Hydro Ottawa Limited (“Hydro Ottawa”) filed an application with the Ontario Energy Board (the “Board”) on August 16, 2013 under section 78 of the *Ontario Energy Board Act, 1998* (the “Act”) seeking approval for changes to the rates that Hydro Ottawa charges for electricity distribution, effective January 1, 2014 (the “Application”). The Board assigned file number EB-2013-0143 to the Application and issued a Notice of Application on September 5, 2013.

The Application met the Board’s requirements as detailed in the Report of the Board: *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (the “RRFE Report”) dated October 18, 2012 and the *Filing Requirements for Transmission and Distribution Applications* (the “Filing Requirements”) dated July 17, 2013. Hydro Ottawa selected the Price Cap Incentive Rate-Setting (“Price Cap IR”)

option to adjust its 2014 rates. The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications. Hydro Ottawa was last before the Board with a full cost of service application for the 2012 rate year in the EB-2011-0054 proceeding.

The Board conducted a written hearing and Board staff participated in the proceeding. The Vulnerable Energy Consumers Coalition (“VECC”) and Energy Probe (“EP”) applied for and were granted intervenor status and cost eligibility with respect to the proposed variance account for losses on disposal of assets, including first generation smart meters.

While the Board has considered the entire record in this proceeding, it has made reference only to such evidence as is necessary to provide context to its findings. The following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Rural or Remote Electricity Rate Protection Charge;
- Revenue-to-Cost Ratio Adjustments;
- Shared Tax Savings Adjustments;
- Retail Transmission Service Rates;
- Review and Disposition of Group 1 Deferral and Variance Account Balances; and
- Replacement of Rex 1 Smart Meters; and
- Proposed Variance Account for Losses on Disposal of Assets.

Price Cap Index Adjustment

The Board issued its *Report on Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors* (the “Price Cap IR Report”) on November 21, 2013 which provides the 2014 rate adjustment parameters for distribution companies selecting either the Price Cap IR or Annual IR Index option.

Distribution rates under the Price Cap IR option are adjusted by an inflation factor, less a productivity factor and a stretch factor. The inflation factor for 2014 rates is 1.7%. Based on the total cost benchmarking model developed Pacific Economics Group Research, LLC, the Board determined that the appropriate value for the productivity factor is zero percent. The Board also determined that the stretch factor can range from 0.0% to 0.6% for distributors selecting the Price Cap IR option, assigned based on a

distributor's cost evaluation ranking. In the Price Cap IR Report, the Board assigned Hydro Ottawa a stretch factor of 0.3%.

As a result, the net price cap index adjustment for Hydro Ottawa is 1.4% (i.e. 1.7% - (0% + .3%)). The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes. The price cap index adjustment does not apply to the components of delivery rates set out in the list below.

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural or Remote Rate Protection Charge;
- Standard Supply Service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges;
- MicroFit Charge; and,
- Retail Service Charges.

Rural or Remote Electricity Rate Protection Charge

As of the date of this Decision and Rate Order, the Board has not issued a decision on the Rural or Remote Electricity Rate Protection (“RRRP”) charge for 2014. In the event that a new charge is established for 2014, the RRRP rate order will supersede this Decision and Rate Order with respect to the RRRP charge.

Shared Tax Savings Adjustments

In its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors*, issued September 17, 2008, the Board determined that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate.

The Application identified a total tax change of \$142,451, resulting in a shared amount of \$71,225 to be collected from rate payers. Hydro Ottawa requested the Board authorize the recording of this amount in Account 1595 for disposition in a future

application given that the associated rate riders are negligible. The Board agrees with Hydro Ottawa's request and directs Hydro Ottawa to record the tax sharing debit of \$71,225 in variance Account 1595 by March 31, 2014 for disposition at a future date.

Retail Transmission Service Rates

Electricity distributors are charged for transmission costs at the wholesale level and then pass these charges on to their distribution customers through the Retail Transmission Service Rates ("RTSRs"). Variance accounts are used to capture differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e. variance Accounts 1584 and 1586).

On June 22, 2012 the Board issued revision 3.0 of the *Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates* (the "RTSR Guideline") which outlines the information that the Board requires electricity distributors to file to adjust their RTSRs for 2014. The RTSR Guideline requires electricity distributors to adjust their RTSRs based on a comparison of historical transmission costs adjusted for the new Uniform Transmission Rates ("UTR") levels and the revenues generated under existing RTSRs. Similarly, embedded distributors must adjust their RTSRs to reflect any changes to the applicable Sub-Transmission RTSRs of their host distributor(s), e.g. Hydro One Networks Inc. The objective of resetting the rates is to minimize the prospective balances in Accounts 1584 and 1586.

As of the date of this Decision and Rate Order, the Board has not issued its rate order for Hydro One Network Inc. Transmission (EB-2012-0031) which will adjust the UTRs effective January 1, 2014. The Board will therefore approve the RTSRs as partially adjusted in this Application. The differences arising from the new UTRs will be captured in Accounts 1584 and 1586 for future disposition.

Review and Disposition of Group 1 Deferral and Variance Account Balances

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report Initiative* dated July 31, 2009 (the "EDDVAR Report") provides that, during the IRM plan term, the distributor's Group 1 account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. The onus is on the distributor to justify why any account balance in excess of the threshold should not be disposed.

Hydro Ottawa's 2012 actual year-end total balance for Group 1 Accounts including interest projected to December 31, 2013 is a credit of \$19,172,861. This amount results in a total credit claim of \$0.0025 per kWh, which exceeds the preset disposition threshold. Hydro Ottawa proposed to dispose of this credit amount over a one-year period.

The Board approves the disposition of a credit balance of \$19,172,861 as of December 31, 2012, including interest as of December 31, 2013 for Group 1 accounts. These balances are to be disposed over a one-year period from January 1, 2014 to December 31, 2014.

The following table identifies the principal and interest amounts approved for disposition for Group 1 Accounts.

Account Name	Account Number	Principal Balance A	Interest Balance B	Total Claim C = A + B
LV Variance Account	1550	(30,829)	(668)	(31,497)
RSVA - Wholesale Market Service Charge	1580	(9,808,445)	(208,104)	(10,016,550)
RSVA - Retail Transmission Network Charge	1584	(1,681,231)	(32,150)	(1,713,381)
RSVA - Retail Transmission Connection Charge	1586	(1,683,899)	(31,690)	(1,715,589)
RSVA - Power	1588	(288,894)	(25,546)	(314,439)
RSVA - Global Adjustment	1589	(5,253,421)	(127,983)	(5,381,404)
Recovery of Regulatory Asset Balances	1590			
Disposition and Recovery of Regulatory Balances (2008)	1595			-
Disposition and Recovery of Regulatory Balances (2009)	1595			-
Total Group 1 Excluding Global Adjustment – Account 1589		(13,493,298)		(13,791,457)
Total Group 1		(18,746,719)		(19,172,861)

The balance of each Group 1 account approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595 pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*. The date of the transfer must be the same as the effective date for the associated rates, generally, the start of

the rate year. Hydro Ottawa should ensure these adjustments are included in the reporting period ending March 31, 2014 (Quarter 1).

Request for Variance Account for Derecognition of Assets Previously Pooled Under CGAAP

Hydro Ottawa requested approval of a variance account for the period 2013 to 2015 for the derecognition of assets that would have been previously pooled under Canadian Generally Accepted Accounting Principles (“CGAAP”), but are to be recognized as discrete assets under International Financial Reporting Standards (“IFRS”). Hydro Ottawa identified two discrete categories of assets for derecognition: Rex 1 smart meters (“Rex 1 meters”) and other previously pooled assets.

Hydro Ottawa was one of the twelve initial distributors authorized under O. Reg. 427/06 to conduct discretionary metering activities, installing 96,000 Rex 1 meters in 2006. Hydro Ottawa is in the process of replacing these first generation meters with Rex 2 smart meters (“Rex 2 meters”), to take advantage of improved functionality offered by updated technology.

The Rex 1 meters have memory retention of 23 days, compared to 230 days for Rex 2 meters. In addition, the Rex 2 meters provide “last gasp” functionality for outage detection. Last gasp functionality allows a smart meter to detect an imminent power outage and use the last electricity available to signal the outage has occurred. This allows the utility to identify the extent and exact location of the outage and to respond more efficiently. As the Rex 1 meters are being removed from service before the end of their useful life, the gain/loss on the net book value must be recorded as discrete assets under IFRS.

Rex 1 Meter Derecognition										
Disposal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Number of meters each year	1,158	212	8,808	3,867	3,867	5,867	5,841	3,179	2,217	2,217

Board staff submitted Hydro Ottawa had not provided any evidence regarding the actual frequency of data loss due to the limitations of the 23-day retention period. While acknowledging that last gasp functionality may improve service to customers, Board staff submitted that it is difficult to quantify the value of this enhancement relative to the additional costs for accelerated replacement by Rex 2 meters.

Board staff submitted the losses upon derecognition of the Rex 1 meters were not related to the transition to IFRS as claimed by Hydro Ottawa; the losses were related to management decisions and dependent upon the pace of asset replacement.

Energy Probe submitted that the Rex 1 meters did not need to be replaced, as they were still functional, and that replacing them simply because of a new technology is an unnecessary burden to ratepayers.

VECC also did not support replacement as the Rex 1 meters are still functional and accurate. VECC submitted that Toronto Hydro and Horizon continue to use Rex 1 meters. VECC noted that if replacement was limited to meters that fail, at an annual failure rate of 0.13%, the burden on ratepayers would be significantly lower than the amounts proposed by Hydro Ottawa. VECC also noted that, while Hydro Ottawa stated that it believed that customers wanted the level of functionality provided by Rex 2 meters, it had not provided any evidence to support this assertion.

All parties submitted that if the Board approved Hydro Ottawa's request to include these costs in a variance account, the costs related to Rex 1 meters should be recorded separately from other asset types.

In reply submission, Hydro Ottawa indicated that parties were selective in referring to Toronto Hydro and Horizon, who have chosen to continue to put the Rex 1 meters back into service, as Veridian has chosen to "follow the same path as Ottawa" and replace Rex 1 meters. Hydro Ottawa stated that Toronto Hydro and Horizon may have different operational characteristics and fewer communications issues.

Also in reply submission, Hydro Ottawa provided a description of the conditions that contributed to the difficulty in following up with individual meters within the 23 day time period provided by Rex 1 meters, indicating that reports of non-communicating meters are generated every 15 days, and are followed by data processing time, field response time and work scheduling issues which contribute to follow up delays. Hydro Ottawa stated that it does not track how often data is lost after 23 days.

Finally, Hydro Ottawa submitted that last gasp functionality was likely to become part of core functionality, rather than an enhancement, as the sector moves further toward a smart grid, and it would be unfair for some customers to have this ability but not others.

Hydro Ottawa's approved revenue requirement for 2012 did not include a forecast of gains or losses arising from the early retirement of previously pooled assets. Hydro Ottawa has forecasted a total for 2013 to 2015 of \$2,827k for losses on the derecognition of assets, as shown below:

Gain shown as ()	Rex 1 meters \$000	Other previously pooled assets \$000	Total \$000
2011 Actual	0	697+(42)	655
2012 Actual	(3)	467+(7)	457
2013 Actual to September + Forecast to Year End	862 +10=872	156+169=325	1,197
2014 Budget	335	500	835
2015 Budget	295	500	795

Board staff argued that Hydro Ottawa appeared to be repeating its request for a deferral account as originally denied by the Board in EB-2011-0054, as the proposed variances were based on a forecast of \$0.00. Board staff submitted that Hydro Ottawa continued to be unable to demonstrate the probability of significant variability, as its evidence stated that it does not have a good historical record on which to forecast gains and losses. Board staff further submitted that, excluding Rex 1 meters, the proposed variances did not meet the materiality threshold for year-to-year variances of \$790k, as calculated in its 2012 cost of service proceeding, and that Hydro Ottawa had not provided any evidence in this proceeding to indicate that its annual losses on derecognition of assets has impacted Hydro Ottawa in a material way.

Energy Probe and VECC submitted the forecasted amounts must exceed the Board-defined materiality threshold to meet the criterion for establishing a new variance account. Energy Probe submitted that, while the total forecast for 2013 to 2015 variance including Rex 1 meters exceeded the materiality threshold, only the \$872k forecast for Rex 1 meters in 2013 met the year-to-year materiality threshold.

Further, VECC submitted that if the Board were to grant the variance account, the Rex 1 meters should be identified in a separate account given the situation was different from the other pooled assets.

In reply submission, Hydro Ottawa clarified that the Rex 1 meters could be recorded in a sub-account to provide additional detail, but not a separate variance account. Hydro Ottawa applied for one variance account to record the losses on derecognition of previously pooled assets under CGAAP. As a result, the total variances per year of

both asset categories in one account exceeded the materiality threshold. Hydro Ottawa submitted that because the volatility in this proposed account is not known, the materiality should be looked at in total.

Hydro Ottawa submitted that it had initially applied for a deferral account in EB-2011-0054 as one of the first utilities to bring forth an application under IFRS. Hydro Ottawa noted that, since that time, other utilities have learned from Hydro Ottawa's experience and included an initial forecast to gain Board approval for similar variance accounts. Hydro Ottawa stated that it believed that with the passage of time and some experience, it was now in a better position to request the variance/deferral account.

Board Findings

Rex 1 Smart Meters

The Board does not approve the creation of a new variance account for the purpose of recording the costs of asset retirement of Rex 1 meters.

Section 2.12.7 of the Filing Requirements (Chapter 2) identifies three eligibility criteria to establish a new deferral or variance account, namely causation, materiality and prudence. The Board does not find that the first criterion of causation has been met. The causation is not related to IFRS; the causation is related to a management decision made within the normal course of business.

The Board understands the accounting requirements for recording gains or losses under IFRS for previously pooled assets. IFRS may create the need for a specific accounting treatment. However, the Board disagrees with Hydro Ottawa's reply submission that "it is only because Hydro Ottawa has transitioned to IFRS that the loss is visible and this is why Hydro Ottawa believes that it is appropriately handled by means of a deferral/variance account related to IFRS, regardless if it is under the discretion of management or not".

Adopting a certain asset replacement program during an incentive rate making year is a decision at management's discretion. Deciding to use IFRS or any other accounting framework for financial reporting is yet another decision at management's discretion.

The Board is also not persuaded that the benefits to proceed with the early retirement of Rex 1 meters justify the cost, since Hydro Ottawa does not track how often data is lost

after 23 days. Further, there was no evidence presented in this Application to demonstrate that customers would support paying the costs of both Rex 1 and Rex 2 meters based on the Rex 2 meters' enhanced functionality. Therefore the Board is of the view that the prudence criterion has also not been met.

The Board will not approve the creation of a new variance account for the purpose of recording the costs of asset retirement of Rex 1 meters since Hydro Ottawa has failed to meet all criteria required to establish a new variance account.

Derecognition of Other Previously Pooled Assets

The Board finds the annual dollar values of the loss on the other pooled assets, excluding the Rex 1 meters, do not meet the materiality threshold for establishing a variance account. As previously noted, while section 2.12.7 of the Filing Requirement (Chapter 2) does not explicitly state the dollar amounts must be evaluated on an annual basis, establishing annual rates under the Price Cap IR option implies an annual valuation for purposes of meeting the eligibility criteria.

In addition, Hydro Ottawa made its case for an IFRS deferral account in its last cost of service application, contrary to Board policy. The request was denied by the Board. A Price Cap IR application is not an opportunity to revisit this issue.

Rate Model

With this Decision and Rate Order, the Board is providing Hydro Ottawa with a rate model, applicable supporting models and a draft Tariff of Rates and Charges (Appendix A). The Board also reviewed the entries in the rate model to ensure that they were in accordance with the 2013 Board approved Tariff of Rates and Charges and the rate model was adjusted, where applicable, to correct any discrepancies.

THE BOARD ORDERS THAT:

1. Hydro Ottawa's new distribution rates shall be effective January 1, 2014.
2. Hydro Ottawa shall review the draft Tariff of Rates and Charges set out in Appendix A and shall file with the Board, as applicable, a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, within **7 days** of the date of issuance of this Decision and Rate

Order.

3. If the Board does not receive a submission from Hydro Ottawa to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Rate Order, the draft Tariff of Rates and Charges set out in Appendix A of this Decision and Rate Order will become final, except for the stand-by rates which remain interim. Hydro Ottawa shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
4. If the Board receives a submission from Hydro Ottawa to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Rate Order, the Board will consider the submission of Hydro Ottawa prior to issuing a final Tariff of Rates and Charges.

COST AWARDS

The Board will issue a separate decision on cost awards once the following steps are completed:

1. Energy Probe and VECC shall submit their cost claims no later than **7 days** from the date of issuance of the final Rate Order.
2. Hydro Ottawa shall file with the Board and forward to Energy Probe and VECC any objections to the claimed costs within **21 days** from the date of issuance of the final Rate Order.
3. Energy Probe and VECC shall file with the Board and forward to Hydro Ottawa any responses to any objections for cost claims within **28 days** from the date of issuance of the final Rate Order.
4. Hydro Ottawa 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-2013-0143**, 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. If the web portal is not available parties may email their document to 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, December 5, 2013

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

Appendix A

To Decision and Rate Order

Draft Tariff of Rates and Charges

Board File No: EB-2013-0143

DATED: December 5, 2013

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately 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, triple or quadruplex 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	\$	9.55
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0231
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kWh	(0.0018)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak 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	\$	16.51
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0207
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kWh	(0.0018)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

GENERAL SERVICE 50 TO 1,499 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,500 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	\$	257.47
Distribution Volumetric Rate	\$/kW	3.5233
Low Voltage Service Rate	\$/kW	0.02354
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kW	(0.7458)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.4697)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6116

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

GENERAL SERVICE 1,500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 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	\$	4,140.11
Distribution Volumetric Rate	\$/kW	3.4439
Low Voltage Service Rate	\$/kW	0.02516
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kW	(0.8514)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.5363)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1240
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7223

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15,035.85
Distribution Volumetric Rate	\$/kW	3.2704
Low Voltage Service Rate	\$/kW	0.02833
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kW	(0.9994)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.6295)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4630
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9395

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0143

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These 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. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.37
Distribution Volumetric Rate	\$/kWh	0.0216
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Service Charge	\$	120.84
Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of the generation facility).		
General Service 50 to 1,499 kW customer	\$/kW	1.6127
General Service 1,500 to 4,999 kW customer	\$/kW	1.4793
General Service Large Use customer	\$/kW	1.6416

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.59
Distribution Volumetric Rate	\$/kW	9.9073
Low Voltage Service Rate	\$/kW	0.01785
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kW	(0.6537)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2210
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.1972

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

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 controlled by photocells. The consumption for these customers is 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.56
Distribution Volumetric Rate	\$/kW	3.9484
Low Voltage Service Rate	\$/kW	0.01749
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2014	\$/kW	(0.6606)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.4161)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2323
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2222

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

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

microFIT 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration

Arrears certificate	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Unprocessed Payment Charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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
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
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Dry core transformer distribution charge	As per Attached Table	

Hydro Ottawa Limited

TARIFF OF RATES AND CHARGES

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EB-2013-0143

RETAIL SERVICE CHARGES (if applicable)

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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	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

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TARIFF OF RATES AND CHARGES

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Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$4.44	\$0.09		\$2.85	
25 KVA 1 PH	150	900	\$0.71	\$7.95	\$8.66	\$0.46	\$9.12
37.5 KVA 1 PH	200	1200	\$0.95	\$10.60	\$11.55	\$0.61	\$12.16
50 KVA 1 PH	250	1600	\$1.21	\$13.33	\$14.54	\$0.78	\$15.32
75 KVA 1 PH	350	1900	\$1.62	\$18.37	\$19.99	\$1.04	\$21.03
100 KVA 1 PH	400	2600	\$1.95	\$21.36	\$23.31	\$1.25	\$24.56
150 KVA 1 PH	525	3500	\$2.58	\$28.11	\$30.69	\$1.66	\$32.35
167 KVA 1 PH	650	4400	\$3.21	\$34.86	\$38.07	\$2.06	\$40.13
200 KVA 1 PH	696	4700	\$3.43	\$37.32	\$40.75	\$2.20	\$42.96
225 KVA 1 PH	748	5050	\$3.69	\$40.11	\$43.80	\$2.37	\$46.16
250 KVA 1 PH	800	5400	\$3.95	\$42.89	\$46.84	\$2.53	\$49.37
*15 KVA 3 PH	125	650	\$0.57	\$6.54	\$7.11	\$0.37	\$7.47
*45 KVA 3 PH	300	1800	\$1.43	\$15.89	\$17.32	\$0.92	\$18.24
*75 KVA 3 PH	400	2400	\$1.90	\$21.19	\$23.09	\$1.22	\$24.31
*112.5 KVA 3 PH	600	3400	\$2.81	\$31.62	\$34.42	\$1.80	\$36.22
*150 KVA 3 PH	700	4500	\$3.40	\$37.34	\$40.74	\$2.18	\$42.92
*225 KVA 3 PH	900	5300	\$4.26	\$47.60	\$51.85	\$2.73	\$54.58
*300 KVA 3 PH	1100	6300	\$5.16	\$58.02	\$63.18	\$3.31	\$66.49
*500 KVA 3 PH	1500	9700	\$7.30	\$80.06	\$87.36	\$4.69	\$92.05
*750 KVA 3 PH	2100	12000	\$9.84	\$110.74	\$120.59	\$6.32	\$126.90
*1000 KVA 3 PH	2600	15000	\$12.22	\$137.23	\$149.45	\$7.84	\$157.30
*1500 KVA 3 PH	4000	22000	\$18.54	\$210.21	\$228.76	\$11.90	\$240.66
*2000 KVA 3 PH	4800	24000	\$21.68	\$250.21	\$271.89	\$13.92	\$285.81
*2500 KVA 3 PH	5700	26000	\$25.15	\$295.00	\$320.15	\$16.15	\$336.30

No Load and load losses from CSA standard C802-94: Maximum losses for distribution, power and dry-type transformers commercial use

Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard