



EB-2013-0125

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 EnWin Utilities
Ltd. for an order approving just and reasonable rates and
other charges for electricity distribution to be effective May 1,
2014.

By Delegation, Before: Lynne Anderson

DECISION and RATE ORDER

March 13, 2014

EnWin Utilities Ltd. (“EnWin”) filed an application with the Ontario Energy Board (the “Board”) on September 11, 2013 under section 78 of the Act, seeking approval for changes to the rates that EnWin charges for electricity distribution, effective May 1, 2014 (the “Application”).

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 Electricity Distribution Rate Applications* (the “Filing Requirements”) dated July 17, 2013. EnWin selected the Annual IR Index option to adjust its 2014 rates. The Annual IR Index methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between cost of service applications. EnWin last appeared before the Board with a full cost of service application for the 2009 rate year in the EB-2008-0227 proceeding.

The Application originally included a request for disposition of costs related to the deployment of Smart Meters. In a letter dated October 4, 2013, the Board indicated that it would hear matters related to EnWin's Smart Meter deployment costs in a separate hearing (EB-2013-0348).

The Board conducted a written hearing and Board staff participated in the proceeding. No letters of comment were received.

While I have considered the entire record in this proceeding, I have made reference only to such evidence as is necessary to provide context to my findings. The following issues are addressed in this Decision and Rate Order:

- Price Cap Index Adjustment;
- Rural or Remote Electricity Rate Protection Charge;
- Shared Tax Savings Adjustments;
- Retail Transmission Service Rates; and
- Review and Disposition of Group 1 Deferral and Variance Account Balances.

Price Cap Index Adjustment

The Board issued the *Report on Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors* (the "Price Cap IR Report") 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 Annual IR Index 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 by Pacific Economics Group Research, LLC, the Board determined that the appropriate value for the productivity factor is zero percent. The stretch factor is 0.6% for distributors selecting the Annual IR Index option.

As a result, the net price cap index adjustment for EnWin is 1.10% (i.e. $1.7\% - (0\% + 0.6\%)$). 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 Electricity 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

The Board issued a Decision and Rate Order (EB-2013-0396) establishing the Rural or Remote Electricity Rate Protection (“RRRP”) benefit and charge for 2014. The Board determined that the RRRP charge to be paid by all rate-regulated distributors and collected by the Independent Electricity System Operator (“IESO”) shall be increased to \$0.0013 per kWh effective May 1, 2014, from the current \$0.0012 per kWh. The draft Tariff of Rates and Charges flowing from this Decision and Rate Order reflects the new RRRP charge.

Shared Tax Savings Adjustments

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

The tax reduction will be allocated to customer rate classes on the basis of the last Board approved cost of service distribution revenue.

The Application originally included a tax sharing credit to customers of \$353,343. However, the Board had approved a tax sharing credit to customers of \$426,217 in EnWin’s 2013 IRM application (EB-2012-0120). The Shared Tax Savings model filed with the Application showed \$206,195 as the Ontario Capital Tax in 2009. EnWin’s response to Board staff interrogatory #5 confirmed that \$415,807 in Ontario Capital Tax

was built into EnWin's rates in 2009 and that its tax rates had not changed since 2013. EnWin confirmed that the tax sharing credit to customers should be \$426,217.

I approve the disposition of the shared tax savings of \$426,217 over a one-year period (i.e. May 1, 2014 to April 30, 2015) and the associated rate riders for all customer rate classes.

Retail Transmission Service Rates

Electricity distributors are charged for transmission costs at the wholesale level and then pass on these charges 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).

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.

The Board issued its Rate Order for Hydro One Transmission (EB-2012-0031) which adjusted the UTRs effective January 1, 2014, as shown in the following table:

2014 Uniform Transmission Rates

Network Service Rate	\$3.82 per kW
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.82 per kW
Transformation Connection Service Rate	\$1.98 per kW

I find that these 2014 Sub-Transmission class RTSRs are to be incorporated into the calculation of EnWin's RTSRs. Accordingly the rate models that accompany this Decision and Rate Order have been updated to include these rates.

Review and Disposition of Group 1 Deferral and Variance Account Balances

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative* (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.

EnWin's total Group 1 Deferral and Variance Account ("DVA") balances amount to a credit of \$1,927,624. The balance in Account 1589 – Global Adjustment is a debit of \$6,868,834, and is applicable only to Non-RPP customers. These balances also include interest calculated to April 30, 2014. Based on the preset disposition threshold calculation, the Group 1 DVA balances total to a credit of \$0.0008 per kWh, which does not exceed the threshold. Nevertheless, EnWin requested disposition of these accounts.

In its response to Board staff Interrogatory #3 EnWin provided details of three threshold tests that it had calculated as follows:

Group 1 DVA Rate Rider Breakdown	Group 1 Accounts	Dollars	kWh	Threshold Test (\$/kWh)
All Customers	1584 1586 1595	\$2,791,772	2,484,010,423	0.001124
Customers, excluding Wholesale Market Participants ("WMPs")	1580 1588	- \$11,425,122	2,238,139,428	- 0.005105
Non-RPP Customers, excluding Wholesale Market Participants	1589	\$6,741,372	1,529,783,462	0.004407

EnWin stated that it had calculated these three different threshold tests to disaggregate RPP and non-RPP customers in order to produce a reasonable result. EnWin further noted that it "has approached disposition this way for several years on direction from the Board".

Board staff noted that EnWin's proposed approach to calculating the threshold test separately for RPP and non-RPP customers is inconsistent with the EDDVAR Report. Board staff noted that the Board has considered applicant requests for deviations from the standard treatment of the threshold test in prior applications but has not swayed from the approach established in the EDDVAR report of applying the disposition threshold to all Group 1 balances.

Board staff submitted that while EnWin may recover or refund the balances of specific Group 1 DVA accounts separately to RPP, non-RPP and non-Wholesale Market Participants, as applicable, the overall Group 1 DVA balances must exceed the threshold test in order for disposition to be triggered. Board staff noted that it had reviewed EnWin's Group 1 DVA balances and that the principal balances as of December 31, 2012 reconcile with the balances reported by EnWin pursuant to the *Reporting and Record-Keeping Requirements*. As the preset disposition threshold has not been exceeded, Board staff submitted that the Group 1 DVAs should not be approved for disposition at this time.

In its reply submission, EnWin stated that millions of dollars need to be settled between EnWin and various groupings of ratepayers. EnWin stated that under Board staff's proposal, the \$6.7 million owed by customers in the "Non-RPP Customers excluding Wholesale Market Participants ("WMPs")" group (i.e. Global Adjustment account balances) would hold up the refund of \$11.4 million to the "All Customers excluding WMPs" group (i.e. balances in accounts 1580 and 1588). EnWin also indicated that a further \$2.8 million is owed to EnWin from "All Customers including WMPs". EnWin stated that these are all very large balances that individually surpass the EDDVAR threshold of \$0.001/kWh.

EnWin noted that it was presented with a similar situation when preparing its 2013 rate application. The "Non-RPP excluding WMPs" group owed \$3.8 million and the "All Customers excluding WMPs" group was owed \$5.9 million. EnWin stated that similar to the Application, the balances offset and no disposition was requested at that time. EnWin noted that the balances have since doubled and submitted that it is not in the public interest to allow this issue to perpetuate.

I find that no disposition is required at this time. In making this finding I am guided by the EDDVAR Report and past decisions of the Board.

The EDDVAR Report states that the “disposition threshold level should enhance the distributor’s ability to manage its cash flow”. This supports a position that the cash flow considerations of distributors was a principal factor in establishing the disposition threshold test.

As noted by Board staff in its submission, in proceeding EB-2011-0152 Algoma Power had calculated the threshold test for disposition of Group 1 DVA balances, but had excluded the Global Adjustment sub-account. In its decision in that proceeding, the Board stated as follows: “The Board notes that Algoma in applying the threshold test excluded the Global Adjustment sub-account balance from the calculation. The Board reminds Algoma that the threshold calculation, pursuant to the EDDVAR Report, in the first instance, is to include all balances regardless of Algoma’s proposals on the amounts to be recovered.” That decision specifically references the need to include the Global Adjustment balances in the calculation of the threshold test.

Furthermore in proceeding EB-2011-0005, PowerStream had proposed different disposition thresholds for different rate zones in its service area. Board staff in its submission was of the view that it was cash flow that should be the consideration and “a single threshold test should be applied to the total Group 1 RSVA balances combined across all rate zones”. The Board agreed with this view and stated that “the EDDVAR threshold test should be applied to the combined balances of PowerStream North and PowerStream South to be consistent with EDDVAR”. Despite there being different rate impacts to different rate zones, the Board had agreed that the disposition threshold should be calculated on a combined basis. This situation was analogous to different rate impacts to different types of customers (RPP versus non-RPP), as is the issue in the current proceeding.

EnWin has stated in its response to interrogatories that its application was disaggregating RPP and non-RPP customers and that it “has approached disposition this way for several years on direction from the Board”. While I agree that there have been separate rate riders approved by the Board for RPP and non-RPP, a review of the Board’s decisions for the past two years show that the disposition threshold was only considered as a total.

The policies and the decisions referenced above are persuasive that no disposition is required at this time given that the disposition threshold has not been exceeded. I also note that EnWin has opted for the Annual IR Index methodology that is intended to be mechanistic in nature. For this reason, any deviation from Board policy should have a compelling reason.

I acknowledge the concerns expressed by EnWin that there was no disposition of Group 1 balances last year and therefore this will be the second year with no disposition. However, there have been other circumstances in which the Board has approved no disposition of Group 1 balances for more than one year.¹ While I have not found the case for disposition compelling in this proceeding, if in future years the total balances continue to be below the disposition threshold, the case for disposition would become stronger.

I do not find that there is sufficient rationale provided to support EnWin's assertion that there is every reason to expect that balances will continue to grow. Balances in both Account 1588 RSVA - Power and Account 1589 RSVA - Global Adjustment can fluctuate up and down depending on circumstances and the market conditions. Furthermore, the Board lowered the wholesale market service rate in 2013 to better match the distributor's cost and minimize any accumulation in Account 1580 RSVA - Wholesale Market Service Charge, and the RTSRs are adjusted each year to minimize balances in Account 1584 RSVA - Transmission Network Charge and Account 1586 RSVA - Transmission Connection Charge.

I also note that while EnWin's proposal would have resulted in a credit to Residential and General Service < 50 kW RPP customers, it also would have resulted in a charge to retailer-enrolled Residential and General Service < 50 kW, streetlighting and all larger customers.

Given that there will be no disposition of the Group 1 balances, the disposition period is no longer relevant.

Rate Model

With this Decision and Rate Order, the Board is providing EnWin 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 has issued its decision on EnWin's application smart meter cost recovery

¹ For example: Kitchener Wilmot Hydro Inc. (EB-2011-0179 and EB-2012-0143); Festival Hydro Inc. (EB-2011-0167 and EB-2012-0124) and Hydro Ottawa Limited (EB-2010-0326 and EB-2009-0231).

(EB-2013-0348). The smart meter rate riders arising from that decision have been incorporated into the rate models accompanying this decision so that one Tariff of Rates and Charges will be issued for May 1, 2014 rates.

THE BOARD ORDERS THAT:

1. EnWin's new distribution rates shall be effective May 1, 2014.
2. EnWin 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 EnWin 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. EnWin shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
4. If the Board receives a submission from EnWin 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 EnWin prior to issuing a final Tariff of Rates and Charges.
5. EnWin 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-2013-0125**, 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, March 13, 2014

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-2013-0125

DATED: March 13, 2014

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0125

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit – individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. 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 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	\$	10.94
Rate Rider for Smart Meter Disposition - effective until April 30, 2016	\$	(0.42)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier	\$	0.69
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0204
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kWh	0.0013
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0125

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 24 months its monthly peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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 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	\$	25.79
Rate Rider for Smart Meter Disposition - effective until April 30, 2016	\$	2.36
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier	\$	2.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0166
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kWh	0.0010
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 24 months its monthly peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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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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 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	\$	102.40
Distribution Volumetric Rate	\$/kW	4.7280
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kW	1.4015
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0453)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5323
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5090

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

GENERAL SERVICE 3,000 TO 4,999 KW - INTERMEDIATE USE SERVICE

A customer is in this class when its individual load is equal to or over 3,000 kW but less than 5,000 kW, averaged over 12 consecutive months and was classified as Time of Use prior to market opening. The premises for this class of customer is considered a structure or structures located on a parcel of land occupied by one customer and is predominantly used for intermediate sized commercial, institutional or industrial purposes. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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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	\$	2,139.67
Distribution Volumetric Rate	\$/kW	1.9781
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kW	1.8995
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0214)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4321
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0451

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. 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 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	\$	7,756.50
Distribution Volumetric Rate	\$/kW	2.2361
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kW	0.0873
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0278)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4849
Retail Transmission Rate - Line Connection Service Rate	\$/kW	1.4994
Retail Transmission Rate - Transformation Connection Service Rate	\$/kW	0.6021

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

LARGE USE - 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. 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	\$	27,467.52
Distribution Volumetric Rate	\$/kW	2.7906
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kW	0.1207
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0369)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4849
Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.6021

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0125

LARGE USE - FORD ANNEX SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by the dedicated Ford Annex Transformer Station. 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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	104,025.87
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (2012) - effective until April 30, 2015	\$/kW	0.4511
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0796)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4849
Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.6021

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

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. 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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.41
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (per connection) (2012) - effective until April 30, 2015	\$	0.37
Rate Rider for Application of Tax Change (per connection) - effective until April 30, 2015	\$	(0.09)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2014

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approved schedules of Rates, Charges and Loss Factors**

EB-2013-0125

STANDBY POWER - APPROVED ON AN INTERIM BASIS SERVICE

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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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MONTHLY RATES AND CHARGES - Delivery Component

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).

\$/kW	0.55890
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ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.95
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (per connection) (2012) - effective until April 30, 2015	\$	0.38
Rate Rider for Application of Tax Change (per connection) - effective until April 30, 2015	\$	(0.10)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3170
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3806

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0125

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved OEB street lighting load shape profile. 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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.75
Rate Rider for Disposition of Deferred PILs Variance Account 1562 (per connection) (2012) - effective until April 30, 2015	\$	0.14
Rate Rider for Application of Tax Change (per connection) - effective until April 30, 2015	\$	(0.05)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3142
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3792

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2014

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EB-2013-0125

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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ENWIN Utilities Ltd.

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

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Customer Administration

Arrears certificate	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Easement Letter	\$	15.00
Account History	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute Test – Residential	\$	50.00
Dispute Test – Commercial self contained -- MC	\$	105.00
Dispute Test – Commercial TT -- MC	\$	180.00

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

Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00
Service call – customer owned equipment	\$	30.00
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

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EB-2013-0125

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	1.0377
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0273
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045