



Ontario Energy Board Commission de l'énergie de l'Ontario

DECISION AND RATE ORDER

EB-2014-0116

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

Application for electricity distribution rates effective from May 1, 2015 and for each following year effective January 1 through to December 31, 2019

BEFORE: Christine Long
Presiding Member

Ken Quesnelle
Vice Chair and Member

Cathy Spoel
Member

March 1, 2016

INTRODUCTION

Toronto Hydro-Electric System Limited (Toronto Hydro) filed a Custom Incentive Rate (CIR) application (the Application) with the Ontario Energy Board (the OEB) on July 31, 2014 under section 78 of the *Ontario Energy Board Act, 1998*, S.O. 1998 seeking approval for changes to the rates that Toronto Hydro charges for electricity distribution, to be effective May 1, 2015 and each year until December 31, 2019. Commencing in 2016, rates will be effective January 1.

On December 29, 2015, the OEB issued its Decision and Order (the Decision) on the Application. Among other matters, the Decision established dates for Toronto Hydro to file a draft rate order (DRO) reflecting the OEB's findings in the Decision and for OEB staff and intervenors to file comments on the DRO and Toronto Hydro to file responses to any such comments.

On January 22, 2016, Toronto Hydro filed its DRO. On February 5, 2016, OEB staff and intervenors filed their comments on the DRO and on February 12, 2016, Toronto Hydro filed its reply submission.

On February 25, 2016, the OEB issued its Decision on Draft Rate Order. On February 29, 2016, Toronto Hydro filed an updated draft Rate Order attaching updated Tariffs of Rates and Charges reflecting the OEB's findings.

The OEB has reviewed the information provided in support of the updated draft Rate Order, the proposed Tariffs of Rates and Charges and the draft accounting orders. The OEB is satisfied that the Tariffs of Rates and Charges and the draft accounting orders filed accurately reflect the OEB's Decision.

The OEB approves the proposed Tariffs of Rates and Charges for the 2016 to 2019 rate years. The OEB is satisfied that the supporting information reflects the OEB's Decision. The OEB notes that the Tariffs of Rates and Charges for years 2017 to 2019 will need to be adjusted to reflect changes to the OEB's annual inflation factor as well as other potential updates such as the requirement to dispose certain deferral and variance accounts. Toronto Hydro is to file an application to update the proposed Tariff of Rates and Charges for each subsequent rate year during the Custom IR plan term, no later than the deadline for IRM adjustments for distributors with rates effective January 1, which is typically in August each year.

The OEB ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this Decision and Rate Order is approved effective May 1, 2015 for electricity consumed or estimated to have been consumed on or after May 1, 2015 as outlined in the Decision and Rate Order and is to be implemented on March 1, 2016. All rates, excepting standby rates which remain interim, are final. Toronto Hydro shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
2. The Tariff of Rates and Charges set out in Appendix B of this Decision and Rate Order is approved effective January 1, 2017 on an interim basis for electricity consumed or estimated to have been consumed on or after January 1, 2017 as outlined in the Decision and Rate Order.
3. The Tariff of Rates and Charges set out in Appendix C of this Decision and Rate Order is approved effective January 1, 2018 on an interim basis for electricity consumed or estimated to have been consumed on or after January 1, 2018 as outlined in the Decision and Rate Order.
4. The Tariff of Rates and Charges set out in Appendix D of this Decision and Rate Order is approved effective January 1, 2019 on an interim basis for electricity consumed or estimated to have been consumed on or after January 1, 2019 as outlined in the Decision and Rate Order.
5. Toronto Hydro shall establish the deferral and variance accounts specified in the Accounting Order, Appendix E, effective March 1, 2016.
6. Intervenors shall file with the OEB and forward to Toronto Hydro their respective cost claims within **7 days** from the date of issuance of the Decision and Rate Order.
7. Toronto Hydro shall file with the OEB and forward to intervenors any objections to the claimed costs to the claimed costs within **17 days** from the date of issuance of the Decision and Rate Order.
8. Intervenors shall file with the OEB and forward to Toronto Hydro any responses to any objections for cost claims within **24 days** of the date of issuance of the Decision and Rate Order.

9. Toronto Hydro shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All filings to the OEB must quote the file number, EB-2014-0116, be made in searchable/ unrestricted PDF format electronically through the OEB's web portal at <https://www.pes.ontarioenergyboard.ca/eservice/>. Two paper copies must also be filed at the OEB's address provided below. 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 <http://www.ontarioenergyboard.ca/OEB/Industry>. If the web portal is not available parties may email their documents to the address below. 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 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Martin Davies at Martin.Davies@ontarioenergyboard.ca and OEB Counsel, Maureen Helt at Maureen.Helt@ontarioenergyboard.ca.

ADDRESS

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4
Attention: Board Secretary

E-mail: boardsec@ontarioenergyboard.ca
Tel: 1-888-632-6273 (Toll free)
Fax: 416-440-7656

DATED at Toronto, March 1, 2016

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

APPENDIX A

DECISION AND RATE ORDER

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

EB-2014-0116

MARCH 1, 2016

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	22.78	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	0.08	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Smart Metering Entity Variance – effective until December 31, 2016	\$	0.06	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	0.28	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$	(0.17)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$	(0.08)	(per 30 days)
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$	(0.03)	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.48)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(1.48)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.10	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.03	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.46	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.88	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.28	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.01880	
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kWh	0.00006	
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kWh	(0.00009)	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

RESIDENTIAL SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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EB-2014-0116

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	19.07	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Smart Metering Entity Variance – effective until December 31, 2016	\$	0.03	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$	(0.07)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$	(0.03)	(per 30 days)
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$	(0.00)	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.19)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(0.59)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.04	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.01	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.18	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.19	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.09	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.02877	
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kWh	0.00002	
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kWh	(0.00006)	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015
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EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on the preceding Residential Service Classifications of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the account-holder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F.

OESP Credit \$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit \$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

Class F

- (a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or
- (c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:
 - i. the dwelling to which the account relates is heated primarily by electricity;
 - ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
 - iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	30.47	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	5.60	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Smart Metering Entity Variance – effective until December 31, 2016	\$	0.06	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	1.55	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.79	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.25	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.02818	
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kWh	0.00006	
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kWh	(0.00018)	
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kWh	(0.00009)	
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$/kWh	0.00056	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kWh	(0.00051)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kWh	(0.00156)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00013	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00003	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00049	
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kWh	(0.00009)	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00076	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00024	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00884	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00709	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Issued March 1, 2016

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	43.82	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	18.79	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	4.64	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	1.01	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.30	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.8970	(per 30 days)
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kVA	0.0225	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kVA	(0.0292)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kVA	(0.0138)	(per 30 days)
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$/kVA	0.1286	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0814)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2512)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0114	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0047	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0781	(per 30 days)
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kVA	(0.0354)	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1659	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0498	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1647	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.7017	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Issued March 1, 2016

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	837.09	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	18.89	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	5.48	(per 30 days)
Distribution Volumetric Rate	\$/kVA	5.4262	(per 30 days)
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kVA	0.0273	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kVA	(0.0232)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kVA	(0.0110)	(per 30 days)
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$/kVA	(0.0041)	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0653)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2017)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0056	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0038	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0627	(per 30 days)
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kVA	(0.0401)	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1226	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0356	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0576	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.6990	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Issued March 1, 2016

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	3,694.97	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	85.84	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	25.18	(per 30 days)
Distribution Volumetric Rate	\$/kVA	5.8210	(per 30 days)
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kVA	0.0261	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kVA	(0.0241)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kVA	(0.0114)	(per 30 days)
Rate Rider for Disposition of LRAM Variance Account – effective until December 31, 2016	\$/kVA	(0.0223)	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0675)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2084)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0044	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0039	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0648	(per 30 days)
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kVA	(0.0423)	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1382	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0406	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.4855	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.9986	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	209.75	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 – 999 kW Service Classification	\$/kVA	6.8970	(per 30 days)
For General Service 1,000 – 4,999 kW Service Classification	\$/kVA	5.4262	(per 30 days)
For Large Use Service Classification	\$/kVA	5.8210	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6.08	(per 30 days)
Connection Charge (per connection)	\$	0.62	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.16	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue (per connection)			
– effective until December 31, 2019	\$	0.02	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.05	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue (per connection)			
– effective until December 31, 2019	\$	0.01	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.07634	
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kWh	0.00006	
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kWh	(0.00035)	
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kWh	(0.00016)	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings			
– effective until December 31, 2018	\$/kWh	(0.00096)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing			
– effective until December 31, 2018	\$/kWh	(0.00296)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties			
– effective until December 31, 2019	\$/kWh	0.00029	
Rate Rider for Recovery of Hydro One Capital Contributions Variance			
– effective until December 31, 2019	\$/kWh	0.00006	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00092	
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account			
– effective until December 31, 2016	\$/kWh	(0.00011)	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00203	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00062	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00555	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00497	

Issued March 1, 2016

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	1.37	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Distribution Volumetric Rate	\$/kVA	30.4431	(per 30 days)
Rate Rider for Recovery of Low Voltage Variance – effective until December 31, 2016	\$/kVA	0.0210	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance – effective until December 31, 2016	\$/kVA	(0.1926)	(per 30 days)
Rate Rider for Disposition of PILS and Tax Variance - HST – effective until December 31, 2016	\$/kVA	(0.0911)	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.5347)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(1.6506)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0741	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0312	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.5133	(per 30 days)
Rate Rider for Disposition of Residual Regulatory Asset Recovery Account – effective until December 31, 2016	\$/kVA	(0.0364)	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0000	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0478	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8147	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	3.2215	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)	

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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EB-2014-0116

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

Account History	\$	25.00
Duplicate Invoices for Previous Billing	\$	25.00
Request for Other Billing or System Information	\$	25.00
Easement Letter	\$	25.00
Income Tax Letter	\$	25.00
Account Set Up Charge/Change of Occupancy Charge (plus credit agency costs if applicable)	\$	35.00
Returned Cheque Charge (plus bank charges)	\$	25.00
Special Meter Reads	\$	55.00
Meter Dispute Charge Plus Measurement Canada Fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of Account Charge – No Disconnection	\$	55.00
Disconnect/Reconnect Charges for Non-Payment of Account		
- At Meter - During Regular Hours	\$	120.00
- At Meter - After Regular Hours	\$	400.00
- At Pole - During Regular Hours	\$	300.00
- At Pole - After Regular Hours	\$	820.00
Install/Remove Load Control Device – During Regular hours	\$	120.00
Install/Remove Load Control Device – After Regular hours	\$	400.00

Other

Service Call – Customer Owned Equipment	\$	55.00
Disconnect/Reconnect at Meter – During Regular Hours	\$	120.00
Disconnect/Reconnect at Meter – After Regular Hours	\$	400.00
Disconnect/Reconnect at Pole - During Regular Hours	\$	300.00
Disconnect/Reconnect at Pole - After Regular Hours	\$	820.00
Temporary Service Install & Remove – Overhead – No Transformer	\$	2,040.00
Specific Charge for Access to the Power Poles (Wireline Attachments) – per pole/year	\$	42.00

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective Date May 1, 2015

Implementation Date March 1, 2016

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

EB-2014-0116

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

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	1.0376
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0187
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0085

APPENDIX B

DECISION AND RATE ORDER

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

EB-2014-0116

MARCH 1, 2016

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	27.72	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	0.08	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	0.28	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.48)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(1.48)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.10	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.03	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.46	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.88	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.28	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.01514	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	22.95	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.19)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(0.59)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.04	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.01	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.18	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.19	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.09	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.02316	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on the preceding Residential Service Classifications of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the account-holder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F.

OESP Credit \$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons; account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit \$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or

(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	32.70	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	5.60	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	1.55	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.79	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.25	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03024	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kWh	(0.00051)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kWh	(0.00156)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00013	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00003	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00049	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00076	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00024	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00884	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00709	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	47.03	(per 30 days)
Rate Rider for Recovery of 2008 – 2010 Smart Meter Costs – effective until April 30, 2017	\$	18.79	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	4.64	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	1.01	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.30	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.4019	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0814)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2512)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0114	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0047	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0781	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1659	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0498	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1647	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.7017	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	898.36	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	18.89	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	5.48	(per 30 days)
Distribution Volumetric Rate	\$/kVA	5.8234	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0653)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2017)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0056	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0038	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0627	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1226	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0356	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0576	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.6990	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	3,965.44	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	85.84	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	25.18	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.2471	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0675)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2084)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0044	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0039	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0648	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1382	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0406	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.4855	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.9986	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	225.10	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 – 999 kW Service Classification	\$/kVA	7.4019	(per 30 days)
For General Service 1,000 – 4,999 kW Service Classification	\$/kVA	5.8234	(per 30 days)
For Large Use Service Classification	\$/kVA	6.2471	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6.53	(per 30 days)
Connection Charge (per connection)	\$	0.67	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.16	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.02	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.05	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.01	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.08193	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kWh	(0.00096)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kWh	(0.00296)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00029	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00006	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00092	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00203	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00062	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00555	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00497	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Issued March 1, 2016

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	1.47	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Distribution Volumetric Rate	\$/kVA	32.6715	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.5347)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(1.6506)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0741	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0312	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.5133	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0000	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0478	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8147	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	3.2215	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)	

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

Account History	\$	25.00
Duplicate Invoices for Previous Billing	\$	25.00
Request for Other Billing or System Information	\$	25.00
Easement Letter	\$	25.00
Income Tax Letter	\$	25.00
Account Set Up Charge/Change of Occupancy Charge (plus credit agency costs if applicable)	\$	35.00
Returned Cheque Charge (plus bank charges)	\$	25.00
Special Meter Reads	\$	55.00
Meter Dispute Charge Plus Measurement Canada Fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of Account Charge – No Disconnection	\$	55.00
Disconnect/Reconnect Charges for Non-Payment of Account		
- At Meter - During Regular Hours	\$	120.00
- At Meter - After Regular Hours	\$	400.00
- At Pole - During Regular Hours	\$	300.00
- At Pole - After Regular Hours	\$	820.00
Install/Remove Load Control Device – During Regular hours	\$	120.00
Install/Remove Load Control Device – After Regular hours	\$	400.00

Other

Service Call – Customer Owned Equipment	\$	55.00
Disconnect/Reconnect at Meter – During Regular Hours	\$	120.00
Disconnect/Reconnect at Meter – After Regular Hours	\$	400.00
Disconnect/Reconnect at Pole - During Regular Hours	\$	300.00
Disconnect/Reconnect at Pole - After Regular Hours	\$	820.00
Temporary Service Install & Remove – Overhead – No Transformer	\$	2,040.00
Specific Charge for Access to the Power Poles (Wireline Attachments) – per pole/year	\$	42.00

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2017

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

EB-2014-0116

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

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	1.0376
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0187
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0085

APPENDIX C

DECISION AND RATE ORDER

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

EB-2014-0116

MARCH 1, 2016

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	32.69	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	0.28	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.48)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(1.48)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.10	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.03	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.46	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.88	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.28	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.01067	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	26.88	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$	(0.19)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$	(0.59)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.04	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.01	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.18	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.19	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.09	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.01631	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on the preceding Residential Service Classifications of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the account-holder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F.

OESP Credit \$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit \$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or

(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	34.55	(per 30 days)
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.78	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	1.55	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.79	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.25	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03195	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kWh	(0.00051)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kWh	(0.00156)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00013	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00003	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00049	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00076	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00024	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00884	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00709	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	49.70	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	4.64	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	1.01	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.30	(per 30 days)
Distribution Volumetric Rate	\$/kVA	7.8216	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0814)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2512)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0114	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0047	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0781	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1659	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0498	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1647	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.7017	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	949.30	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	18.89	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	5.48	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.1536	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0653)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2017)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0056	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0038	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0627	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1226	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0356	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0576	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.6990	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,190.28	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	85.84	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	25.18	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.6013	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.0675)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(0.2084)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0044	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0039	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0648	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1382	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0406	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.4855	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.9986	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Delivery Component – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	237.86	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 – 999 kW Service Classification	\$/kVA	7.8216	(per 30 days)
For General Service 1,000 – 4,999 kW Service Classification	\$/kVA	6.1536	(per 30 days)
For Large Use Service Classification	\$/kVA	6.6013	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6.90	(per 30 days)
Connection Charge (per connection)	\$	0.71	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.16	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.02	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.05	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.01	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.08658	
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kWh	(0.00096)	
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kWh	(0.00296)	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00029	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00006	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00092	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00203	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00062	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00555	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00497	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Issued March 1, 2016

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	1.55	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Distribution Volumetric Rate	\$/kVA	34.5240	(per 30 days)
Rate Rider for Disposition of Post Employment Benefit – Tax Savings – effective until December 31, 2018	\$/kVA	(0.5347)	(per 30 days)
Rate Rider for Application of Operations Center Consolidation Plan Sharing – effective until December 31, 2018	\$/kVA	(1.6506)	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0741	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0312	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.5133	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0000	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0478	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8147	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	3.2215	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)	

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2014-0116

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

Account History	\$	25.00
Duplicate Invoices for Previous Billing	\$	25.00
Request for Other Billing or System Information	\$	25.00
Easement Letter	\$	25.00
Income Tax Letter	\$	25.00
Account Set Up Charge/Change of Occupancy Charge (plus credit agency costs if applicable)	\$	35.00
Returned Cheque Charge (plus bank charges)	\$	25.00
Special Meter Reads	\$	55.00
Meter Dispute Charge Plus Measurement Canada Fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of Account Charge – No Disconnection	\$	55.00
Disconnect/Reconnect Charges for Non-Payment of Account		
- At Meter - During Regular Hours	\$	120.00
- At Meter - After Regular Hours	\$	400.00
- At Pole - During Regular Hours	\$	300.00
- At Pole - After Regular Hours	\$	820.00
Install/Remove Load Control Device – During Regular hours	\$	120.00
Install/Remove Load Control Device – After Regular hours	\$	400.00

Other

Service Call – Customer Owned Equipment	\$	55.00
Disconnect/Reconnect at Meter – During Regular Hours	\$	120.00
Disconnect/Reconnect at Meter – After Regular Hours	\$	400.00
Disconnect/Reconnect at Pole - During Regular Hours	\$	300.00
Disconnect/Reconnect at Pole - After Regular Hours	\$	820.00
Temporary Service Install & Remove – Overhead – No Transformer	\$	2,040.00
Specific Charge for Access to the Power Poles (Wireline Attachments) – per pole/year	\$	42.00

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2014-0116

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

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	1.0376
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0187
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0085

APPENDIX D

DECISION AND RATE ORDER

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

EB-2014-0116

MARCH 1, 2016

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	37.54	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	0.28	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.10	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.03	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.46	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.88	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.28	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.00556	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Further details concerning the terms of service 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	30.70	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$	0.04	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$	0.01	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$	0.18	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.19	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.09	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.00849	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00914	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00786	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

In addition to the charges specified on the preceding Residential Service Classifications of this tariff of rates and charges, the following credits are to be applied to eligible residential customers.

APPLICATION

The application of the credits is in accordance with the Distribution System Code (Section 9) and subsection 79.2 of the Ontario Energy Board Act, 1998.

The application of these credits shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

In this class:

“Aboriginal person” includes a person who is a First Nations person, a Métis person or an Inuit person; “account-holder” means a consumer who has an account with a distributor that falls within a residential-rate classification as specified in a rate order made by the Ontario Energy Board under section 78 of the Act, and who lives at the service address to which the account relates for at least six months in a year;

“electricity-intensive medical device” means an oxygen concentrator, a mechanical ventilator, or such other device as may be specified by the Ontario Energy Board;

“household” means the account-holder and any other people living at the account-holder’s service address for at least six months in a year, including people other than the account-holder’s spouse, children or other relatives;

“household income” means the combined annual after-tax income of all members of a household aged 16 or over;

MONTHLY RATES AND CHARGES

Class A

- (a) account-holders with a household income of \$28,000 or less living in a household of one or two persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of three persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of five persons;
- (d) account-holders with a household income of between \$48,001 and \$52,000 living in a household of seven or more persons; but does not include account-holders in Class E.

OESP Credit \$ (30.00)

Class B

- (a) account-holders with a household income of \$28,000 or less living in a household of three persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of four persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of six persons; but does not include account-holders in Class F.

OESP Credit \$ (34.00)

Class C

- (a) account-holders with a household income of \$28,000 or less living in a household of four persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of five persons;
- (c) account-holders with a household income of between \$39,001 and \$48,000 living in a household of seven or more persons; but does not include account-holders in Class G.

OESP Credit \$ (38.00)

Class D

- (a) account-holders with a household income of \$28,000 or less living in a household of five persons;
- (b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of six persons; but does not include account-holders in Class H.

OESP Credit \$ (42.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

ONTARIO ELECTRICITY SUPPORT PROGRAM RECIPIENTS

Class E

Class E comprises account-holders with a household income and household size described under Class A who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (45.00)

Class F

(a) account-holders with a household income of \$28,000 or less living in a household of six or more persons;

(b) account-holders with a household income of between \$28,001 and \$39,000 living in a household of seven or more persons; or

(c) account-holders with a household income and household size described under Class B who also meet any of the following conditions:

- i. the dwelling to which the account relates is heated primarily by electricity;
- ii. the account-holder or any member of the account-holder's household is an Aboriginal person; or
- iii. the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (50.00)

Class G

Class G comprises account-holders with a household income and household size described under Class C who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (55.00)

Class H

Class H comprises account-holders with a household income and household size described under Class D who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (60.00)

Class I

Class I comprises account-holders with a household income and household size described under paragraphs (a) or (b) of Class F who also meet any of the following conditions:

- (a) the dwelling to which the account relates is heated primarily by electricity;
- (b) the account-holder or any member of the account-holder's household is an Aboriginal person; or
- (c) the account-holder or any member of the account-holder's household regularly uses, for medical purposes, an electricity-intensive medical device at the dwelling to which the account relates.

OESP Credit \$ (75.00)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	35.97	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	1.55	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.79	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.25	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.03326	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00013	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00003	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00049	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00076	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00024	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00884	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00709	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	51.74	(per 30 days)
Rate Rider for Recovery of Stranded Meter Assets – effective until December 31, 2019	\$	4.64	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	1.01	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.30	(per 30 days)
Distribution Volumetric Rate	\$/kVA	8.1423	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0114	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0047	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0781	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1659	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0498	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.1647	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.7017	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

GENERAL SERVICE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	988.22	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	18.89	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	5.48	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.4059	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0056	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0038	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0627	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1226	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0356	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.0576	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.6990	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,362.08	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	85.84	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	25.18	(per 30 days)
Distribution Volumetric Rate	\$/kVA	6.8720	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0044	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0039	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.0648	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.1382	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0406	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	3.4855	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.9986	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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EB-2014-0116

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires THESL 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component – APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

Service Charge	\$	247.61	(per 30 days)
Distribution Volumetric Rate			
For General Service 50 – 999 kW Service Classification	\$/kVA	8.1423	(per 30 days)
For General Service 1,000 – 4,999 kW Service Classification	\$/kVA	6.4059	(per 30 days)
For Large Use Service Classification	\$/kVA	6.8720	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	7.18	(per 30 days)
Connection Charge (per connection)	\$	0.74	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.16	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.02	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.05	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue (per connection) – effective until December 31, 2019	\$	0.01	(per 30 days)
Distribution Volumetric Rate	\$/kWh	0.09013	
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kWh	0.00029	
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kWh	0.00006	
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kWh	0.00092	
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00203	
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kWh	0.00062	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00555	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00497	

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per device)	\$	1.61	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$	0.00	(per 30 days)
Distribution Volumetric Rate	\$/kVA	35.9395	(per 30 days)
Rate Rider for Recovery of the Gain on the Sale of Named Properties – effective until December 31, 2019	\$/kVA	0.0741	(per 30 days)
Rate Rider for Recovery of Hydro One Capital Contributions Variance – effective until December 31, 2019	\$/kVA	0.0312	(per 30 days)
Rate Rider for Application of IFRS – 2014 Derecognition – effective until December 31, 2019	\$/kVA	0.5133	(per 30 days)
Rate Rider for Recovery of 2015 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0000	(per 30 days)
Rate Rider for Recovery of 2016 Foregone Revenue – effective until December 31, 2019	\$/kVA	0.0478	(per 30 days)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8147	(per 30 days)
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	3.2215	(per 30 days)

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0036	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013	
Ontario Electricity Support Program Charge (OESP)	\$/kWh	0.0011	
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.33	(per 30 days)
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ALLOWANCES

Transformer Allowance for Ownership	\$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)	

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

Account History	\$	25.00
Duplicate Invoices for Previous Billing	\$	25.00
Request for Other Billing or System Information	\$	25.00
Easement Letter	\$	25.00
Income Tax Letter	\$	25.00
Account Set Up Charge/Change of Occupancy Charge (plus credit agency costs if applicable)	\$	35.00
Returned Cheque Charge (plus bank charges)	\$	25.00
Special Meter Reads	\$	55.00
Meter Dispute Charge Plus Measurement Canada Fees (if meter found correct)	\$	55.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of Account Charge – No Disconnection	\$	55.00
Disconnect/Reconnect Charges for Non-Payment of Account		
- At Meter - During Regular Hours	\$	120.00
- At Meter - After Regular Hours	\$	400.00
- At Pole - During Regular Hours	\$	300.00
- At Pole - After Regular Hours	\$	820.00
Install/Remove Load Control Device – During Regular hours	\$	120.00
Install/Remove Load Control Device – After Regular hours	\$	400.00

Other

Service Call – Customer Owned Equipment	\$	55.00
Disconnect/Reconnect at Meter – During Regular Hours	\$	120.00
Disconnect/Reconnect at Meter – After Regular Hours	\$	400.00
Disconnect/Reconnect at Pole - During Regular Hours	\$	300.00
Disconnect/Reconnect at Pole - After Regular Hours	\$	820.00
Temporary Service Install & Remove – Overhead – No Transformer	\$	2,040.00
Specific Charge for Access to the Power Poles (Wireline Attachments) – per pole/year	\$	42.00

Toronto Hydro-Electric System Limited

INTERIM TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

EB-2014-0116

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

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	1.0376
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0187
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0085

APPENDIX E

DECISION AND RATE ORDER

TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

EB-2014-0116

MARCH 1, 2016

1 **NEW VARIANCE AND DEFERRAL ACCOUNTS – ACCOUNTING ORDERS**

2
3 **1. VARIANCE ACCOUNT FOR EXTERNALLY DRIVEN CAPITAL – ACCOUNTING**
4 **ORDER**

5
6 The OEB approved the revenue requirement associated with \$4.0 million of annual in-
7 service amounts for work related to third party initiated relocation and expansion projects
8 (externally driven capital work). Since expenditures under this program can be volatile
9 and difficult to predict, Toronto Hydro will record to this variance account the revenue
10 requirement impact of the amounts for this type of work that vary from the approved
11 amounts. For example, if Toronto Hydro puts in service \$10 million of externally driven
12 capital work in 2015, it will record the revenue requirement impact related to the \$6
13 million to the variance account. This symmetrical variance account will record variances
14 above and below \$4.0 million and amounts recorded or recordable in this account will not
15 be recorded in the Capital-Related Revenue Requirement Variance Account.

16
17 Carrying charges will apply to the opening revenue requirement balances in the account
18 (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance
19 accounts.

20
21 At a later date, Toronto Hydro will apply to clear the revenue requirement associated
22 with the balances in these accounts to ratepayers.

23
24 Toronto Hydro will establish the following variance accounts to record the amounts
25 described above:

- 26 • Account 1508, Other Regulatory Assets, Subaccount THESL Externally Driven
27 Revenue Requirement
- 28 • Account 1508, Other Regulatory Assets, Subaccount THESL Externally Driven
29 Revenue Requirement Carrying Charges

30
31 The sample accounting entries for the variance accounts are provided below.

- 1 A. To record the revenue requirement in the Externally Driven Capital Variance
2 Account:
- 3 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Externally Driven
4 Revenue Requirement
 - 5 ○ CR 4080 Distribution Services Revenue
- 6 B. To record the carrying charges in subaccount THESL Externally Driven Revenue
7 Requirement:
- 8 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Externally Driven
9 Revenue Requirement Carrying Charges
 - 10 ○ CR 4405 Interest and Dividend Income

11
12
13 **2. VARIANCE ACCOUNT FOR DERECOGNITION – ACCOUNTING ORDER**

14
15 Under Modified IFRS, the gain or loss associated with the derecognition of assets is
16 required to be recorded as a depreciation expense during the period in which the item is
17 derecognized. Due to the dynamic nature of Toronto Hydro’s capital program and
18 operating environment, Toronto Hydro is likely to experience a significant degree of
19 ongoing volatility in year over year losses on derecognition over the CIR Period. To
20 manage this volatility, Toronto Hydro will record to a variance account the amounts
21 which vary from the OEB-approved amounts.

22
23 Carrying charges will apply to the opening balances in the account (exclusive of
24 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

25
26 At a later date, Toronto Hydro will apply to clear the balances in these accounts to
27 ratepayers.

28
29 Toronto Hydro will establish the following variance accounts to record the amounts
30 described above:

1 • Account 1508, Other Regulatory Assets, Subaccount THESL Derecognition
2 Amounts

3 • Account 1508, Other Regulatory Assets, Subaccount THESL Derecognition
4 Amounts Carrying Charges

5

6 The sample accounting entries for the variance accounts are provided below.

7 A. To record the amounts that vary from the amounts included in the 2015 Revenue
8 Requirement and the amounts included in the 2016-2019 C-Factor calculations
9 related to the Derecognition amounts:

10 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Derecognition
11 Amounts

12 ○ CR 4080 Distribution Services Revenue

13 B. To record the carrying charges in subaccount THESL Derecognition Amounts:

14 ○ DR 1508 Other Regulatory Assets, Subaccount THESL Derecognition
15 Amounts Carrying Charges

16 ○ CR 4405 Interest and Dividend Income

17

1 **3. DEFERRAL ACCOUNT FOR THE MANDATORY TRANSITION TO MONTHLY**
2 **BILLING – ACCOUNTING ORDER**

3
4 The OEB requires that all distributors transition customers in the Residential and General
5 Service less than 50 kW (GS < 50kW) rate classes to monthly billing by December 31,
6 2016. The OEB approved a deferral account in which Toronto Hydro will record the
7 incremental costs and savings that result from this mandatory transition. Since the timing
8 and costs of the transition are yet unknown, no amount related to these incremental costs
9 and savings were included in the Application.¹ Toronto Hydro will also record in a
10 deferral account the revenue requirement associated with the capital cost amounts in the
11 Mandatory Transition to Monthly Billing Deferral Account.

12
13 Carrying charges will apply to the opening revenue requirement balances in the accounts
14 (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance
15 accounts.

16
17 At a later date, Toronto Hydro will apply to clear the balances in this account to
18 ratepayers.

19
20 Toronto Hydro will record as a debit to the deferral account the incremental costs of the
21 mandatory transition to monthly billing.

22
23 Toronto Hydro will calculate and record as a credit to the deferral account the
24 incremental savings (if any) arising from benefits realised in the course of the mandatory
25 transition to monthly billing.

26
27 Toronto Hydro will establish the following deferral accounts to record the amounts
28 described above:

¹ EB-2014-0116, Toronto Hydro-Electric System Limited Decision and Order (December 29, 2015) at pp. 51-52.

- 1 • Account 1508, Other Regulatory Assets, Subaccount Mandatory Transition to
- 2 Monthly Billing Costs and Savings
- 3 • Account 1508, Other Regulatory Assets, Subaccount Mandatory Transition to
- 4 Monthly Billing Costs and Savings Revenue Requirement
- 5 • Account 1508, Other Regulatory Assets, Subaccount Mandatory Transition to
- 6 Monthly Billing Costs and Savings Revenue Requirement Carrying Charges

7

8 The sample accounting entries for the deferral accounts are provided below.

- 9 A. To record on a monthly basis the incremental costs of the mandatory transition to
- 10 monthly billing:
- 11 ○ DR 1508 Other Regulatory Assets, Subaccount Mandatory Transition to
- 12 Monthly Billing Costs and Savings
- 13 ○ CR XXXX Operating, Maintenance and Administration Expenses / Property
- 14 Plant and Equipment / Depreciation Expense / Construction Work-in-Progress
- 15 (various accounts - dependent on the type of costs)
- 16 B. To record on a monthly basis the incremental savings of the mandatory transition
- 17 to monthly billing:
- 18 ○ DR XXXX Operating, Maintenance and Administration Expenses / Property
- 19 Plant and Equipment / Depreciation Expense / Construction Work-in-Progress
- 20 (various accounts – dependent on the type of costs)
- 21 ○ CR 1508, Other Regulatory Assets, Subaccount Mandatory Transition to
- 22 Monthly Billing Costs and Savings
- 23 C. To record the revenue requirement on the capital costs in the Mandatory
- 24 Transition to Monthly Billing Deferral Account:
- 25 ○ DR 1508 Other Regulatory Assets, Subaccount Mandatory Transition to
- 26 Monthly Billing Costs and Savings Revenue Requirement
- 27 ○ CR 4080 Distribution Services Revenue
- 28
- 29 D. To record the carrying charges in subaccount Mandatory Transition to Monthly
- 30 Billing Revenue Requirement:

- 1 ○ DR 1508 Other Regulatory Assets, Subaccount Mandatory Transition to
- 2 Monthly Billing Costs and Savings Revenue Requirement Carrying Charges
- 3 ○ CR 4405 Interest and Dividend Income

4

5

6 **4. VARIANCE ACCOUNT FOR GAINS ON SALE OF PROPERTIES RELATED TO THE**

7 **COMPANY’S OPERATING CENTERS CONSOLIDATION PROGRAM (OCCP) –**

8 **ACCOUNTING ORDER**

9

10 Toronto Hydro will be clearing to ratepayers, through an OEB-approved rate rider, the

11 forecasted net gains on the sale of the 5800 Yonge and 28 Underwriters properties,

12 grossed up for the PILs tax savings. However, since the timing of the sale of both

13 properties and the final amount of the net gain from the sale of both properties are not

14 known at the time of rate finalization, the OEB approved a variance account in which

15 Toronto Hydro will track the difference between the total forecasted gains net of tax with

16 the forecasted gross up for the PILs tax savings and the actual gains net of tax with the

17 actual gross up for the PILs tax savings.

18

19 Carrying charges will apply to the opening balances in the accounts (exclusive of

20 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

21

22 At a later date, Toronto Hydro will apply to clear the balances in this account to

23 ratepayers.

24

25 Toronto Hydro will establish the following variance accounts to record the amounts

26 described above:

- 27 • Account 1508, Other Regulatory Assets, Subaccount OCCP Gains Variance
 - 28 Account
 - 29 • Account 1508, Other Regulatory Assets, Subaccount OCCP Gains Variance
 - 30 Account Carrying Charges
- 31

1 Toronto Hydro will use the following account to record the OEB-approved rate rider
2 associated with the forecasted gains being cleared to ratepayers:

- 3 • Account 1508 Other Regulatory Assets, Subaccount Regulatory Deferred Gain on
4 Disposal (Rate Rider Account)

5
6 The sample accounting entries for the variance accounts are provided below.

7
8 **December 31, 2015 entries**

9 A. Record the OEB-approved net forecasted gains to be cleared to customers through
10 a rate rider:

- 11 ○ DR 4080 Distribution Services Revenue
- 12 ○ CR 1508 Other Regulatory Assets, Subaccount Regulatory Deferred Gain on
13 Disposal (Rate Rider Account)

14 B. Record the variance between the approved net forecasted gains and the actual net
15 gains as at the end of 2015:

- 16 ○ DR 1508 Other Regulatory Assets, Subaccount OCCP Gains Variance
17 Account
- 18 ○ CR 4080 Distribution Services Revenue

19
20 **2016 and future years' entries**

21 C. Record the refunding of the rate rider to customers. The offsetting credit will be
22 to Account 1100 Customer Accounts Receivable since the ratepayers' bills should
23 be reduced by the rate rider refund:

- 24 ○ DR 4080 Distribution Services Revenue
- 25 ○ CR 1100 Customer Accounts Receivable
- 26 ○ DR 1508 Other Regulatory Assets, Subaccount Regulatory Deferred Gain on
27 Disposal (Rate Rider Account)
- 28 ○ CR 4080 Distribution Services Revenue

29 D. Record the actual PILs tax savings materialized, which is being given back to
30 ratepayers. The PILs tax savings is the result of the rate rider cash refund to
31 customers:

- 1 ○ DR 2294 Accrual for Taxes, “Payments in Lieu of Taxes”, Etc.
- 2 ○ CR 6110 Income Taxes
- 3 ○ DR 4080 Distribution Services Revenue
- 4 ○ CR 1508 Other Regulatory Assets, Subaccount OCCP Gains Variance
- 5 Account
- 6 E. Record the actual sale of the property, net of taxes (assuming a net gain).
- 7 ○ DR 1005 Cash
- 8 ○ DR XXXX Accumulated Depreciation of PP&E (various accounts – depends
- 9 on type of asset)
- 10 ○ CR XXXX Property, plant and equipment (various accounts – depends on
- 11 type of asset)
- 12 ○ CR 2294 Accrual for Taxes, “Payments in Lieu of Taxes”, Etc.
- 13 ○ CR 4355 Gain on Disposition of Utility and Other Property
- 14 F. Record the reclassification of the actual net after-tax gain to Account 1508 Other
- 15 Regulatory Assets, Subaccount OCCP Gains Variance Account
- 16 ○ DR 4355 Gain on Disposition of Utility and Other Property
- 17 ○ CR 1508 Other Regulatory Assets, Subaccount OCCP Gains Variance
- 18 Account
- 19 G. Record the carrying charges based on the net of the balances in Account 1508
- 20 subaccount OCCP Gains Variance Account and Account 1508 subaccount
- 21 Regulatory Deferred Gain on Disposal (Rate Rider Account). The carrying
- 22 charges are determined using simple interest applied on the monthly net opening
- 23 balances:
- 24 ○ DR 6035 Other Interest Expense / CR 4405 Interest and Dividend Income
- 25 ○ CR/DR 1508 Other Regulatory Assets, Subaccount OCCP Gains Variance
- 26 Account Carrying Charges

27
28

29 **5. VARIANCE ACCOUNT FOR 2015 OPENING RATE BASE TO CAPTURE PRUDENCE-**
30 **BASED ICM DISALLOWANCES – ACCOUNTING ORDER**

31

1 At this time, the ICM True-up process has not been completed. As such, differences in
2 the amount of ICM-eligible work that should be included in the 2015 opening rate base
3 could occur as a result of the OEB's findings during that process. This variance account
4 will capture any differences between amounts included in 2015 rate base and any revenue
5 requirements associated with disallowances based on prudence that may result from the
6 ICM True-Up. Specifically, this variance account will track the revenue requirement
7 impact of any capital in-service additions and the related depreciation expense included
8 in the 2015 revenue requirement through the CIR Decision that are found to be imprudent
9 in the ICM True-Up.

10
11 Carrying charges will apply to the opening revenue requirement balances in the account
12 (exclusive of accumulated interest) at the OEB-approved rate for deferral and variance
13 accounts.

14 At a later date, Toronto Hydro will apply to clear the balances in this account to
15 ratepayers.

16
17 Toronto Hydro will establish the following variance accounts to record the amounts
18 described above:

- 19 • Account 1508 Other Regulatory Assets, Subaccount THESL ICM True-Up
20 Revenue Requirement Variance Account
- 21 • Account 1508, Other Regulatory Assets, Subaccount THESL ICM True-Up
22 Revenue Requirement Variance Account Carrying Charges

23
24 The sample accounting entries for the variance accounts are provided below.

- 25 A. To record the revenue requirement associated with disallowed rate base:
 - 26 ○ DR 4080 Distribution Services Revenue
 - 27 ○ CR 1508 Other Regulatory Assets, Subaccount THESL ICM True-Up
28 Revenue Requirement Variance Account
- 29 B. To record the carrying charges in subaccount THESL ICM True-Up Revenue
30 Requirement Variance Account:
 - 31 ○ DR 6035 Other Interest Expense

- 1 ○ CR 1508 Other Regulatory Assets, Subaccount THESL ICM True-Up
- 2 Revenue Requirement Variance Account Carrying Charges
- 3

1 **6. VARIANCE ACCOUNT FOR CAPITAL-RELATED REVENUE REQUIREMENT**
2 **(CRRRVA) – ACCOUNTING ORDER**

3
4 In order to address the possibility that Toronto Hydro may not bring its entire capital
5 program in-service during the CIR Period, Toronto Hydro will record in a variance
6 account the variance between the cumulative 2015 to 2019 capital related revenue
7 requirement included in rates and the actual capital in-service additions related revenue
8 requirement over the period. Toronto Hydro will record the variance on a cumulative
9 basis to ensure that Toronto Hydro has the flexibility to optimize the implementation of
10 its capital investment strategy, which may involve shifting the timing of project spending
11 within the CIR Period.

12
13 Carrying charges will apply to the opening balances in the account (exclusive of
14 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

15
16 At a later date, Toronto Hydro will apply to clear the balances in this account to
17 ratepayers.

18
19 Toronto Hydro will establish the following Variance Accounts to record the amounts
20 described above:

- 21 • Account 1508, Other Regulatory Assets, Subaccount Capital Related Revenue
22 Requirement Variance Account
- 23 • Account 1508, Other Regulatory Assets, Subaccount Capital Related Revenue
24 Requirement Variance Account Carrying Charges

25
26 The sample accounting entry for the variance accounts are provided below.

- 27 A. To record the difference between the cumulative 2015 to 2019 capital related
28 revenue requirement included in rates and the actual capital in-service additions
29 related revenue requirement over the period (see note 1 below):
 - 30 o DR 4080 Distribution Services Revenue

- 1 ○ CR 1508 Other Regulatory Assets, Subaccount Capital Related Revenue
- 2 Requirement Variance Account

3 B. To record the carrying charges in subaccount Capital Related Revenue

4 Requirement Variance Account:

- 5 ○ DR 6035 Other Interest Expense
- 6 ○ CR 1508 Other Regulatory Assets, Subaccount Capital Related Revenue
- 7 Requirement Variance Account Carrying Charges

8

9 Note:

10 1. Capital Related Revenue Requirement Variance Account calculation:

11 Record the net of:

- 12 i. The approved revenue requirement associated with the cumulative
- 13 2015 to 2019 capital related revenue requirement;
- 14 AND
- 15 ii. The actual capital in-service additions related revenue requirement
- 16 over the period.

17 This account will be asymmetrical in nature.

18

19

20 **7. OTHER POST-EMPLOYMENT BENEFITS (OPEBs) CASH VERSUS ACCRUAL**

21 **VARIANCE ACCOUNT – ACCOUNTING ORDER**

22

23 The OEB has initiated an industry-wide policy consultation on rate-regulated utility

24 OPEBs. Pending a final conclusion on the treatment of OPEBs, for ratemaking purposes,

25 the OEB requires Toronto Hydro to calculate recovery for OPEBs using cash payments

26 instead of the accounting cost calculated under the accrual method. As such, Toronto

27 Hydro will record in a variance account the difference between (i) the forecasted OPEBs

28 costs related to Toronto Hydro's OM&A programs using the accounting accrual method

29 and (ii) the OPEBs cash payments made to the plan.

30

1 At a later date, Toronto Hydro will apply to clear the balances in this account to
2 ratepayers.

3 Toronto Hydro will establish the following variance accounts to record the amounts
4 described above:

- 5 • Account 1508, Other Regulatory Assets, Subaccount Other Post-Employment
6 Benefits Cash vs Accrual Variance Account

7
8 The sample accounting entry for the variance accounts are provided below.

9 A. To record the difference between the forecasted OPEBs costs and the OPEBs plan
10 payments made:

- 11 ○ DR 1508 Other Regulatory Assets, Subaccount Other Post-Employment
12 Benefits Cash vs Accrual Variance Account
- 13 ○ CR 5646 Employee Pensions and OPEB

14
15
16 **8. EARNINGS SHARING MECHANISM (ESM) VARIANCE ACCOUNT**

17
18 Toronto Hydro shall establish an account to record amounts related to any earnings
19 outside of Toronto Hydro's approved annual return on equity (ROE) exceeding a +/- 100
20 basis-point dead band, to be shared on an equal basis between Toronto Hydro and its
21 ratepayers. The earnings variance will only arise from differences between the non-
22 capital related revenue requirement embedded in rates and the actual non-capital related
23 revenue requirement. The ratepayer share of the earnings shall be grossed up for any tax
24 impacts and credited to this account.

25
26 Carrying charges will apply to the opening balances in the account (exclusive of
27 accumulated interest) at the OEB-approved rate for deferral and variance accounts.

28
29 At a later date, Toronto Hydro will apply to clear the balances in this account to
30 ratepayers.

31

1 Toronto Hydro will establish the following variance accounts to record the amounts
2 described above:

- 3 • Account 1508, Other Regulatory Assets, Subaccount Earnings Sharing
4 Mechanism Variance Account
- 5 • Account 1508, Other Regulatory Assets, Subaccount Earnings Sharing
6 Mechanism Variance Account Carrying Charges

7

8 The sample accounting entry for the variance accounts are provided below.

- 9 A. To record half (50%) of the amounts related to any earnings outside of Toronto
10 Hydro's approved ROE +/- 100 basis points:
 - 11 ○ DR 4080 Distribution Services Revenue
 - 12 ○ CR 1508 Other Regulatory Assets, Subaccount Earnings Sharing Mechanism
13 Variance Account
- 14 B. To record the carrying charges in subaccount Earnings Sharing Mechanism
15 Variance Account:
 - 16 ○ DR 6035 Other Interest Expense
 - 17 ○ CR 1508 Other Regulatory Assets, Subaccount Earnings Sharing Mechanism
18 Variance Account Carrying Charges