DECISION AND RATE ORDER

EB-2016-0067

ENWIN UTILITIES LTD.

Application for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2017.

By Delegation, Before: Theodore Antonopoulos

March 30, 2017
1 INTRODUCTION AND SUMMARY

This is the Decision and Rate Order (Decision) for EnWin Utilities Ltd.'s Incentive Regulation Mechanism (IRM) application for 2017 rates.

EnWin Utilities Ltd. (EnWin Utilities) serves about 87,000 mostly residential and commercial electricity customers in the City of Windsor. The company is seeking the Ontario Energy Board’s approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario.

Distributors may choose one of three Ontario Energy Board (OEB) rate-setting methods. When not applying to establish its rates through a cost of service application, a distributor may apply to adjust its rates through a Price Cap Incentive Rate-setting (Price Cap IR) change or an Annual Incentive Rate Index (Annual IR Index) change. EnWin Utilities selected the Annual IR Index option to adjust its distribution rates in 2017. The Annual IR Index is based on inflation less the OEB’s highest stretch factor assessment of a distributor’s efficiency.

EnWin Utilities filed an IRM application with the OEB on November 4, 2016 to seek approval for changes to its distribution rates to be effective May 1, 2017. EnWin Utilities last appeared before the OEB with a cost of service rebasing application for 2009 rates in the EB-2008-0227 proceeding.

The OEB addresses the following issues with respect to EnWin Utilities' IRM application in this Decision.

- Price Cap Adjustment
- Regulatory Charges
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Residential Rate Design
- Implementation and Order

The Annual IR Index allows for a mechanistic adjustment to rates based on the OEB's industry-specific inflation and an adjustment to incent productivity. In accordance with the OEB-approved parameters for 2017, EnWin Utilities applied for an increase of 1.3%. The 1.3% applies to distribution rates (fixed and variable charges) uniformly across all customer classes; it does not apply to the rates listed in Schedule B.

EnWin Utilities also applied to change the composition of its distribution service rates. Residential distribution service rates currently include a fixed monthly charge and a
variable usage charge. In 2015, the OEB issued a policy to transition these rates to a fully fixed structure over a four-year period beginning in 2016. Accordingly, the fixed monthly charge for 2017 has once again been adjusted upward in this Decision by more than the mechanistic adjustment alone. The variable usage rate is commensurately lower. This policy change does not affect the total revenue that distributors collect from residential customers.

This Decision on EnWin Utilities' IRM application will result in a monthly bill decrease of $1.72 for a residential customer consuming 750 kWh.

The OEB approves the adjustments made to EnWin Utilities' application, and the associated rates calculated, as a result of this proceeding.

2 THE PROCESS

EnWin Utilities filed an application with the OEB on November 4, 2016 under section 78 of the OEB Act and under the OEB's Chapter 3 Filing Requirements for Incentive Rate-Setting Applications seeking approval for changes to its electricity distribution rates to be effective May 1, 2017.

The OEB follows a standard, streamlined process for IRM applications such as the Annual IR Index plan. This Decision is being issued by delegated authority under section 6 of the Ontario Energy Board Act, 1998.

The OEB first prepares a rate model that includes information from past proceedings and annual reporting requirements. The distributor then reviews and updates the model and includes it with its application.

EnWin Utilities' IRM application was supported by written evidence and a completed rate model. Questions were asked and answers were provided by EnWin Utilities through emails and phone calls. Based on this information, a decision was drafted and provided to EnWin Utilities on March 7, 2017. EnWin Utilities was given the opportunity to provide its comments on the draft for consideration prior to the OEB issuing this Decision.

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1 Board Policy: A New Distribution Rate Design for Residential Electricity Customers, EB-2012-0410, April 2, 2015
3 ORGANIZATION OF THE DECISION

The OEB has organized this Decision into sections to reflect the issues that were considered in making its findings. Each section outlines the OEB’s reasons for approving or denying the proposals included in the application and affecting 2017 rates. The last section addresses the steps to implement the final rates that flow from this Decision.

4 PRICE CAP ADJUSTMENT

The price cap adjustment follows an OEB-approved formula that includes annually updated components for inflation and the OEB’s expectations of efficiency and productivity gains. The formula is an inflation minus X-factor rate adjustment, which is intended to incent innovation and efficiency. The OEB has set the inflation factor for 2017 rates at 1.9% based on its established formula.

The X-factors for individual distributors have two parts: a productivity element established from a historical analysis of industry cost performance; and a stretch factor based on a distributor’s efficiency relative to its expected costs. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors an incentive to improve efficiency or else experience declining net income.

Based on industry conditions over the historical study period, the productivity factor has been set at 0.0%. A stretch factor is assigned to each distributor based on the individual distributor's total cost performance as benchmarked relative to other distributors in Ontario. For Price Cap IR applications, there are five stretch factor groupings that have each been assigned a stretch factor in the range from 0.0% to 0.6%. The most efficient distributor, based on the cost evaluation ranking, would be assigned the lowest stretch factor of 0.0%. Higher stretch factors are applied to distributors in accordance with their cost performance relative to expected levels, to reflect the incremental productivity gains that distributors are expected to achieve.

For Annual IR Index applications, a stretch factor of 0.6% will be applied.

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2 See list of issues in the Introduction, p.1
3 Report on Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors (December 4, 2013)
4 As outlined in the Report cited at footnote 3 above
Findings

EnWin Utilities has been assigned the default stretch factor of 0.6\% for its Annual IR Index application. The resulting net price cap adjustment for EnWin Utilities is 1.3\% (i.e. 1.9\% - (0\% + 0.6\%)).

The 1.3\% adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes; it does not apply to the rates and charges listed in Schedule B.

5 REGULATORY CHARGES

Customers are charged a number of fees to cover the costs associated with various programs and wholesale market services.

The Rural or Remote Electricity Rate Protection (RRRP) program is designed to partially offset the relatively high cost of electricity distribution to eligible customers located in rural or remote areas of Ontario. The funding level is established by the government of Ontario and is recovered from all electricity customers in the province through a charge that is set annually by the OEB.

Wholesale market service (WMS) charges recover the cost of the services provided by the Independent Electricity System Operator (IESO) to operate the electricity system and administer the wholesale market. These charges may include costs associated with: operating reserve, system congestion and imports, and losses on the IESO-controlled grid. Distributors recover the WMS charges from their customers through the WMS kWh rate.

In addition, the costs of the IESO WMS Capacity Based Recovery (CBR) initiative are recovered by distributors from Class B customers through a separate kWh charge, and from Class A customers through their share of the actual CBR charge based on their contribution to peak demand.

These regulatory charges are components of the Regulatory Charge on customers’ bills and are established annually by the OEB through a separate order.

The OEB has set the RRRP charge for 2017 at $0.0021 per kWh.
The WMS rate used by distributors to bill their Class A and B customers remains at $0.0032 per kWh. An additional component is billed to Class B customers for the CBR of $0.0004 per kWh.\(^6\)

These changes are effective January 1, 2017 for all distributors as a result of the generic order that was part of a separate OEB decision.\(^7\)

The Ontario Electricity Support Program (OESP) is a program to deliver on-bill rate assistance to low income electricity customers. This program was funded by all Ontario customers through the OESP Charge.

On March 23, 2017, the OEB issued a Decision and Order rescinding the OESP charge effective May 1, 2017\(^8\) until further notice.

The OEB has updated the Tariff of Rates and Charges flowing from the above, listed in Schedule A, to reflect these changes. Although the OEB has also, for administrative convenience, removed the OESP credits from the attached tariff, distributors must continue until further notice to apply the OESP credits on bills issued to eligible low-income customers, as set by the OEB’s December 21, 2016 Order.\(^9\)

### 6 SHARED TAX ADJUSTMENTS

The OEB approves an amount for taxes in a distributor’s cost of service proceeding based on the tax rates in place at the time. The OEB has determined that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate in the period between cost of service proceedings. The shared tax change amount will be assigned to customer rate classes in the same proportions as the OEB-approved distribution revenue by rate class from a distributor’s last cost of service proceeding.

The application identified a total tax change of $647,405, resulting in a shared amount of $323,702 to be distributed to rate payers.

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\(^6\) Decision and Rate Order, EB-2016-0362, December 15, 2016
\(^7\) Ibid
\(^8\) EB-2017-0135
\(^9\) EB-2016-0376
Findings

The OEB approves the disposition of the shared tax amount of $323,702 to be applied to all customer classes over a one-year period (i.e. May 1, 2017 to April 30, 2018). The amount will be disposed through a fixed monthly rate rider for residential, unmetered scattered load, sentinel lighting and street lighting customers and through riders calculated on a volumetric basis for all other customers.

7 RETAIL TRANSMISSION SERVICE RATES

Electricity distributors use Retail Transmission Service Rates (RTSRs) to pass along the cost of transmission service to their distribution customers. The RTSRs are adjusted annually to reflect the revised costs as calculated by the application of the current Uniform Transmission Rates (UTRs) to historical transmission deliveries. The UTRs are established annually by a separate OEB order. Distributors may apply to the OEB annually to approve the RTSRs they propose to charge their customers, as EnWin Utilities has done in this application.

Findings

The OEB approves the RTSRs as adjusted in this application to reflect current applicable rates. The RTSRs are based on the previous years’ UTRs as the OEB has not yet approved the adjustment of UTRs for 2017. The differences between the previous and the new 2017 UTRs, once approved, will be captured in Accounts 1584 and 1586 for future disposition. The current applicable UTRs are shown in the following table:

<table>
<thead>
<tr>
<th>Current Applicable Uniform Transmission Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network Service Rate</td>
</tr>
<tr>
<td>Connection Service Rates</td>
</tr>
<tr>
<td>Line Connection Service Rate</td>
</tr>
<tr>
<td>Transformation Connection Service Rate</td>
</tr>
</tbody>
</table>
8 GROUP 1 DEFERRAL AND VARIANCE ACCOUNT BALANCES

Group 1 deferral and variance accounts (Group 1 accounts) track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

The OEB’s policy\textsuperscript{10} is to review and dispose of the distributor’s Group 1 accounts if they exceed (as a debit or credit) the pre-set disposition threshold of $0.001 per kWh during the term of an incentive ratemaking plan. The distributor must justify why any account balance in excess of the threshold should not be disposed. The distributor may propose to dispose of balances below this threshold.

In its application, as originally filed, EnWin Utilities’ proposed to dispose of the 2015 actual year-end total credit balance of $3,265,774 for Group 1 accounts including interest projected to April 30, 2017. This amount represented a total credit claim of $0.0014 per kWh, which exceeded the preset disposition threshold. However, in response to questions from OEB staff, additional information was filed on the record of this proceeding. As a result, EnWin Utilities’ application was amended and its proposal for disposition ultimately changed to a credit of $6,010,475 including interest projected to April 30, 2017. This amount represents a total credit claim of $0.0025 per kWh, which also exceeds the preset disposition threshold. EnWin Utilities proposes to dispose of this credit amount over a one-year period.

The amended amount claimed reflects EnWin Utilities’ withdrawal of Account 1595 Disposition and Recovery/Refund of Regulatory Balances (2014) in the amount of a debit of $2,744,701. EnWin Utilities advised it had not completed refunding the rate rider and that it would therefore be premature to dispose of this account at this time.

OEB staff also questioned the disposition of the 1595 Disposition and Recovery/Refund of Regulatory Balances (2010) credit amount of $229,903. OEB staff asked why EnWin Utilities was requesting disposition of this account balance at this time as EnWin Utilities had previously received approval for disposition of this account in its 2015 IRM rate hearing. EnWin Utilities explained that it had made an adjustment in 2015 for the shared tax savings that were approved for disposition in its 2010 IRM application. Enwin Utilities stated that the adjustment made for the shared tax savings included carrying

\textsuperscript{10} Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (July 31, 2009)
charges from 2010 to date. EnWin Utilities advised that this was the first time it has requested disposition of this amount.

In addition, OEB staff questioned the high balance of the 1595 Disposition and Recovery/Refund of Regulatory Balances (2012) which is a credit of $1,378,790. EnWin Utilities explained that the reason for the high credit balance was that “in the 2012 rate year, actual consumption and demand which occurred from May 1, 2012 to April 30, 2013 resulted in lower than expected credit amounts to three customer classes in particular, and was the main contributor to the residual balance in 1595 (2012). The Residential, GS > 50kW and Large Use – 3TS classes exhibited the largest variances.”

The Group 1 balance includes a GA account credit balance of $473,994. Customers' costs for the commodity portion of their electricity service reflect the sum of two charges: the price of electricity established by the operation of the IESO administered wholesale market, and the GA. The GA charge consists of the difference between the market price and the sum of the rates paid to regulated and contracted generators and conservation and demand management (demand response) program costs. The GA is established monthly, by the IESO, and varies in accordance with market conditions.

Most customers pay the GA charge based on the amount of electricity they consume in a month (kWh); these customers are referred to as Class B. Customers who participate in the Industrial Conservation Initiative,11 are referred to as Class A. The costs for the GA are recovered from Class A customers and Class B customers in different ways:

- Class A customers are assessed GA costs through a peak demand factor that is based on the percentage their demand contributes to the top five Ontario system peaks. This factor determines a Class A customer's allocation for a year-long billing period that starts in July every year. As distributors settle with Class A customers based on the actual GA costs there is no resulting variance.
- Class B customers are billed GA based on an IESO published GA price. For Class B customers, distributors track any difference between the billed amounts and actual costs in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances should be responsible for paying (or receiving credits) for their disposal. The movement from one class to another should not prevent identifiable customers from paying down/receiving a debit/credit balance.

EnWin Utilities proposed the refund of the GA variance account balance of $473,994 as at December 31, 2015, including interest to April 30, 2017, as follows:

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11 The initiative was introduced by the Government of Ontario in 2010
• $459,908 to customers who were Class B customers for the entire period from January 2014 to December 2015, through a kWh rate rider,
• $14,086 to customers formerly in Class B who were reclassified to Class A during the period January 2014 to December 2015; to be disposed through 12 equal installments.

The balance for the Group 1 accounts also includes an amount for the recovery of CBR charges related to the IESO’s wholesale energy market Demand Response 3 program contracted program providers. Distributors paid CBR charges to the IESO in 2015 and recorded these to a dedicated sub-account. The disposition of this sub-account is impacted by whether or not a distributor had any customers who were part of Class A during the period from January 2015 to December 2015.

EnWin Utilities had Class A customers during the period from January 2015 to December 2015 so it applied to have the balance of this account disposed through a separate rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

As some customers were reclassified between Class A and Class B during the period from January 2015 to December 2015, EnWin Utilities requested 12 equal installments to recover a portion of CBR Class B costs from these customers.

The balances proposed for disposition are the same as the amounts reported as part of the OEB’s Reporting and Record-Keeping Requirements. EnWin Utilities’ proposal for a one-year disposition period is in accordance with the OEB’s policy.

Findings

The OEB approves the disposition of a credit balance of $6,010,475 as of December 31, 2015, including interest projected to April 30, 2017 for Group 1 accounts.

In this application EnWin Utilities requested the disposition of a credit amount of $229,903 for the 1595 Sub-Account - Disposition and Recovery/Refund of Regulatory Balances (2010). During the 2015 calendar year, EnWin Utilities discovered that the shared tax savings amount approved as part of EnWin Utilities’ 2010 IRM application had not been recorded to the 1595 Sub-Account (2010) at the time of the approval. EnWin Utilities made the adjustment for Principal and Interest in 2015.

The OEB approves the disposition of the refund. While the sub-account in question was approved as part of EnWin Utilities’ 2015 IRM application, it is clear that the tax savings

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12 The Demand Response 3 program was introduced by the then OPA in 2007 and is currently administered by the IESO
13 Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (July 31, 2009)
refund originally approved by the OEB as part of the 2010 IRM application was never implemented as EnWin Utilities did not transfer the amount to the 1595 sub-account. While the OEB did not, in its decision on EnWin Utilities 2010 IRM application, include specific guidance as to the timing of this transfer, the company should have known that this was to be done on a timely basis. Had this amount been a material debit (recovery from customers), the OEB may have considered other aspects in making its determination in this proceeding such as rate retroactivity. However, given that the OEB has approved refunds to customers arising out of utility accounting errors in the past,\(^{14}\) and the fact that the purpose of Account 1595 is to ensure that approved amounts are disposed and tracked appropriately, it would be an unacceptable and untenable outcome not to allow the refund in this instance. The OEB also notes that the company has applied carrying charges in the favour of customers dating back to 2010.

With respect to Sub-Account 1595 (2012), the OEB notes that non-RPP consumption and demand for 2015 was significantly less than the volumes used in the determination of the 2012 Global Adjustment (GA) rate rider attributing to the significant variance. Accordingly, the OEB has no concerns with the disposition of this sub-account balance at this time.

The following table identifies the principal and interest amounts which the OEB approves for disposition.

### Group 1 Deferral and Variance Account Balances

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
<th>Principal Balance ($)</th>
<th>Interest Balance ($)</th>
<th>Total Claim ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Smart Meter Entity Variance Charge</td>
<td>1551</td>
<td>(16,797)</td>
<td>(392)</td>
<td>(17,189)</td>
</tr>
<tr>
<td>RSVA - Wholesale Market Service Charge</td>
<td>1580</td>
<td>(5,168,206)</td>
<td>(78,530)</td>
<td>(5,246,736)</td>
</tr>
<tr>
<td>Variance WMS - Sub-account CBR Class B</td>
<td>1580</td>
<td>500,541</td>
<td>8,590</td>
<td>509,131</td>
</tr>
<tr>
<td>RSVA - Retail Transmission Network Charge</td>
<td>1584</td>
<td>973,139</td>
<td>27,587</td>
<td>1,000,726</td>
</tr>
<tr>
<td>RSVA - Retail Transmission</td>
<td>1586</td>
<td>944,308</td>
<td>21,767</td>
<td>966,075</td>
</tr>
</tbody>
</table>

\(^{14}\) Thunder Bay Hydro Electricity Distribution – Decision and Rate Order, issued March 19, 2015, EB-2014-0114; Enbridge Gas Distribution Inc. – Decision and Rate Order, issued April 10, 2014, EB-2014-0043
The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012. The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year. EnWin Utilities should ensure these adjustments are included in the reporting period ending June 30, 2017 (Quarter 2).

The OEB approves these balances to be disposed through the following rate riders/charges/payments:

<table>
<thead>
<tr>
<th>Connection Charge</th>
<th>1588</th>
<th>(1,067,305)</th>
<th>(72,489)</th>
<th>(1,139,795)</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSVA - Power</td>
<td>1589</td>
<td>(470,841)</td>
<td>(3,153)</td>
<td>(473,994)</td>
</tr>
<tr>
<td>RSVA - Global Adjustment</td>
<td>1595</td>
<td>(210,624)</td>
<td>(19,279)</td>
<td>(229,903)</td>
</tr>
<tr>
<td>Disposition and Recovery of Regulatory Balances (2010)</td>
<td>1595</td>
<td>(1,343,763)</td>
<td>(35,027)</td>
<td>(1,378,790)</td>
</tr>
<tr>
<td>Total Group 1 Accounts Excluding Global Adjustment - Account 1589</td>
<td></td>
<td>(5,388,707)</td>
<td>(147,773)</td>
<td>(5,536,481)</td>
</tr>
<tr>
<td>Total Group 1 Accounts Excluding Global Adjustment - Account 1589 and Sub-account CBR Class B</td>
<td></td>
<td>(5,889,249)</td>
<td>(156,363)</td>
<td>(6,045,612)</td>
</tr>
<tr>
<td>Total Group 1 Accounts</td>
<td></td>
<td>(5,859,549)</td>
<td>(150,926)</td>
<td>(6,010,475)</td>
</tr>
</tbody>
</table>
• Rate Rider for Disposition of Deferral and Variance Accounts (2017) – effective until April 30, 2018
• Rate Rider for Disposition of Global Adjustment Account (2017) – effective until April 30, 2018 – Applicable only for Non-RPP Customers
• Rate Rider for Disposition of Capacity Based Recovery Account (2017) – effective until April 30, 2018 – Applicable only for Class B Customers
• Reclassified Class A/B Global Adjustment Payment
• Reclassified Class A/B Capacity Based Recovery Charge

The rate riders/charges/payments will be in effect over a one-year period from May 1, 2017 to April 30, 2018.

Implicit in this Decision, the OEB approves the proposed disposition of the GA credit balance of $14,086 relating to the customers who were reclassified between Class A and Class B. This amount, as of December 31, 2015 and including interest projected to April 30, 2017, will be recovered as part of Group 1 account disposition through a separate payment.

In accordance with Electricity Distributors’ Deferral and Variance Account Review Initiative (EDDVAR), this balance is to be disposed over a one-year period from May 1, 2017 to April 30, 2018. EnWin Utilities has requested a 12-month disposition period. This is consistent with the general expectation that distributors settle the amount through 12 equal adjustments to bills. The OEB approves the principal and interest amounts\(^{15}\) requested by EnWin Utilities for the customers who were reclassified between Class A and B.

Implicit in this Decision, the OEB approves the proposed disposition of the CBR-Class B debit balance of $4,349 relating to the customers who were reclassified between Classes A and B. This amount, as of December 31, 2015 and including interest projected to April 30, 2017, will be recovered as part of Group 1 account disposition through a separate charge.

In accordance with the accounting guidance on CBR,\(^{16}\) this balance is to be disposed over a one-year period from May 1, 2017 to April 30, 2018. EnWin Utilities has requested a 12-month disposition period. The OEB approves the principal and interest

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\(^{15}\) Approved as per EnWin Utilities’ 2017 IRM Rate Generator Model, tab 6a
\(^{16}\) OEB letter dated July 25, 2016 – Accounting Guidance on Capacity Based Recovery
amounts\textsuperscript{17} requested by EnWin Utilities for the customers who were reclassified between Class A and B.

9 RESIDENTIAL RATE DESIGN

All residential distribution rates currently include a fixed monthly charge and a variable usage charge. The OEB residential rate design policy\textsuperscript{18} stipulates that electricity distributors will transition residential customers to a fully fixed monthly distribution service charge over a four-year period starting in 2016. The OEB requires that distributors filing IRM applications this year continue with this transition by once again adjusting their distribution rates to increase the fixed monthly service charge and decrease the variable charge consistent with the policy.

The OEB expects the applicant to apply two tests to evaluate whether mitigation (generally a lengthening of the transition period) for customers in the transition is required. The first test is to calculate the change in the monthly fixed charge, and to consider mitigation if it exceeds $4. The second is to calculate the total bill impact of the proposals in the application for low volume residential customers (defined as those residential RPP customers whose consumption is at the 10\textsuperscript{th} percentile for the class). Mitigation may be required if the bill impact related to the application exceeds 10\% for these customers.

EnWin Utilities’ implementation of the transition results in an increase to the fixed charge prior to the price cap adjustment of $3.66. The bill impacts arising from the proposals in this application, including the fixed rate change, are below 10\% for low volume residential customers.

Findings

The OEB finds that the proposed 2017 increase to the monthly fixed charge is in accordance with the OEB's residential rate design policy. The results of the monthly fixed charge, and total bill impact for low consumption residential consumers show that no mitigation is required. The OEB approves the increase as proposed by the applicant and calculated in the final rate model.

\textsuperscript{17} Approved as per EnWin Utilities' response to OEB staff question #3
\textsuperscript{18} Ibid page 2
10 IMPLEMENTATION AND ORDER

Rate Model

This Decision and Rate Order is accompanied by a rate model, applicable supporting models and a Tariff of Rates and Charges (Schedule A). Entries in the models were reviewed to ensure that they are in accordance with EnWin Utilities' EB-2008-0227 cost of service decision, and that the 2016 OEB-approved Tariff of Rates and Charges as well as the cost, revenue and consumption results from 2015 are as reported by EnWin Utilities to the OEB. The rate model was adjusted, where applicable, to correct any discrepancies.

THE ONTARIO ENERGY BOARD ORDERS THAT

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2017 for electricity consumed or estimated to have been consumed on and after such date. EnWin Utilities Ltd. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
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 30, 2017

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary
Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2016-0067

DATED: March 30, 2017
# EnWin Utilities Ltd.  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2017**  
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

## RESIDENTIAL SERVICE CLASSIFICATION
A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer’s rate class will be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. 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 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

<table>
<thead>
<tr>
<th>Service Charge</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier</td>
<td>$ 18.78</td>
</tr>
<tr>
<td>Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018</td>
<td>$ 0.69</td>
</tr>
<tr>
<td>Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018</td>
<td>$ 0.79</td>
</tr>
<tr>
<td>Distribution Volumetric Rate</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018</td>
<td>$/kWh</td>
</tr>
</tbody>
</table>

## MONTHLY RATES AND CHARGES - Regulatory Component

| Wholesale Market Service Rate (WMS) - Not including CBR | $/kWh |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $/kWh |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $/kWh |
| Standard Supply Service - Administrative Charge (if applicable) | $ |

Issued March 30, 2017
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2016-0067

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 24 months its monthly peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with the Ontario Energy Board’s Decision with Reasons - RP-2000-0069. Class B consumers are defined in accordance with O. Reg. 429/04. 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 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 $ 26.78
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier $ 2.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018 $ 0.79
Distribution Volumetric Rate $/kWh 0.0173
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 $/kWh 0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018 $/kWh 0.0028
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018 $/kWh 0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018
- Applicable only for Class B Customers $/kWh 0.0003
Retail Transmission Rate - Network Service Rate $/kWh 0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate $/kWh 0.0049

MONTHLY RATES AND CHARGES - Regulatory Component
Wholesale Market Service Rate (WMS) - Not including CBR $/kWh 0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers $/kWh 0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP) $/kWh 0.0021
Standard Supply Service - Administrative Charge (if applicable) $ 0.25
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 24 months its monthly peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with the Ontario Energy Board's Decision with Reasons - RP-2000- 0069. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 participant.

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 | $106.33 |
| Distribution Volumetric Rate | $/kW 4.9099 |
| Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 | $/kWh (0.0005) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018 | $/kW (1.1466) |
| Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018 | $/kW (0.0356) |
| Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 | $/kW 0.1095 |

Issued March 30, 2017
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors.

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kW</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line and Transformation</td>
<td>$/kW</td>
</tr>
<tr>
<td>Connection Service Rate</td>
<td></td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesale Market Service Rate (WMS) - Not including CBR</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Capacity Based Recovery (CBR) - Applicable for Class B</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Customers</td>
<td></td>
</tr>
<tr>
<td>Rural or Remote Electricity Rate Protection Charge (RRRP)</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Standard Supply Service - Administrative Charge (if</td>
<td>$</td>
</tr>
<tr>
<td>applicable)</td>
<td></td>
</tr>
</tbody>
</table>
GENERAL SERVICE 3,000 TO 4,999 KW - INTERMEDIATE USE SERVICE

A customer is in this class when its individual load is equal to or over 3,000 kW but less than 5,000 kW, averaged over 12 consecutive months and was classified as Time of Use prior to market opening. The premises for this class of customer is considered a structure or structures located on a parcel of land occupied by one customer and is predominantly used for intermediate sized commercial, institutional or industrial purposes. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 participant.

The rate rider for the disposition of WMS – Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 | $2,222.01 |
| Distribution Volumetric Rate | $2.0543/kW |
| Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 | $0.0005/kWh |
| Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018 | $0.9788/kWh |
| Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018 | $0.0177/kWh |
| Rate Rider for Disposition of Capacity Based Recovery Account (2017) - effective until April 30, 2018 | $0.1269/kWh |
| Retail Transmission Rate - Network Service Rate | $3.3299/kW |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | $2.2983/kW |
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

MONTHLY RATES AND CHARGES - Regulatory Component

<table>
<thead>
<tr>
<th>Service</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesale Market Service Rate (WMS) - Not including CBR</td>
<td>$/kWh 0.0032</td>
</tr>
<tr>
<td>Capacity Based Recovery (CBR) - Applicable for Class B Customers</td>
<td>$/kWh 0.0004</td>
</tr>
<tr>
<td>Rural or Remote Electricity Rate Protection Charge (RRRP)</td>
<td>$/kWh 0.0021</td>
</tr>
<tr>
<td>Standard Supply Service - Administrative Charge (if applicable)</td>
<td>$ 0.25</td>
</tr>
</tbody>
</table>
LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 | $ 8,054.95 |
| Distribution Volumetric Rate | $/kW 2.3222 |
| Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 Applicable only for Non-RPP Customers | $/kWh 0.0005 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018 Applicable only for Non-Wholesale Market Participants | $/kW 0.1113 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018 | $/kW 0.0200 |
| Retail Transmission Rate - Network Service Rate | $/kW 3.3810 |
| Retail Transmission Rate - Line Connection Service Rate | $/kW 0.6767 |
| Retail Transmission Rate - Transformation Connection Service Rate | $/kW 1.6851 |

MONTHLY RATES AND CHARGES - Regulatory Component

| Wholesale Market Service Rate (WMS) - Not including CBR | $/kWh 0.0032 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $/kWh 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRRP) | $/kWh 0.0021 |
| Standard Supply Service - Administrative Charge (if applicable) | $ 0.25 |
EnWin Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

LARGE USE - 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 $ 28,524.39
Distribution Volumetric Rate $/kW 2.8980
Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018
   Applicable only for Non-RPP Customers $/kWh (0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018
   Applicable only for Non-Wholesale Market Participants $/kW (1.6676)
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018
   Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018
   Retail Transmission Rate - Network Service Rate $/kW 3.3810
   Retail Transmission Rate - Line Connection Service Rate $/kW 0.6767

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR $/kWh 0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers $/kWh 0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP) $/kWh 0.0021
Standard Supply Service - Administrative Charge (if applicable) $ 0.25
EnWin Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017

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

EB-2016-0067

LARGE USE - FORD ANNEX SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by the dedicated Ford Annex Transformer Station. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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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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

<table>
<thead>
<tr>
<th>Service Charge</th>
<th>$108,028.47</th>
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<tbody>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2018</td>
<td>$/kW 0.0274</td>
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<tr>
<td>Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018</td>
<td>$/kW (0.0957)</td>
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<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kW 3.3810</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line Connection Service Rate</td>
<td>$/kW 0.6767</td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

| Wholesale Market Service Rate (WMS) - Not including CBR                                      | $/kWh 0.0032 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers                              | $/kWh 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)                                    | $/kWh 0.0021 |
| Standard Supply Service - Administrative Charge (if applicable)                               | $ 0.25 |
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. Class B consumers are defined in accordance with O. Reg. 429/04. 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 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

<table>
<thead>
<tr>
<th>Service Charge (per connection)</th>
<th>$10.81</th>
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<tbody>
<tr>
<td>Rate Rider for Disposition of Capacity Based Recovery Account (2017) (per connection) - effective until April 30, 2018 - Applicable only for Class B Customers</td>
<td>$0.07</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2017) (per connection) - effective until April 30, 2018</td>
<td>$(0.76)</td>
</tr>
<tr>
<td>Rate Rider for Application of Tax Change (2017) (per connection) - effective until April 30, 2018</td>
<td>$(0.08)</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 - Applicable only for Non-RPP Customers</td>
<td>$/kWh $(0.0005)</td>
</tr>
<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kWh 0.0072</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line and Transformation Connection Service Rate</td>
<td>$/kWh 0.0049</td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

| Wholesale Market Service Rate (WMS) - Not including CBR | $/kWh 0.0032 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | $/kWh 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | $/kWh 0.0021 |
| Standard Supply Service - Administrative Charge (if applicable) | $0.25 |
EnWin Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s

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 (per connection) $ 12.41

Rate Rider for Disposition of Capacity Based Recovery Account (2017) (per connection) - effective until April 30, 2018 - Applicable only for Class B Customers $ 0.03

Rate Rider for Disposition of Deferral/Variance Accounts (2017) (per connection) - effective until April 30, 2018 $ (0.36)

Rate Rider for Application of Tax Change (2017) (per connection) - effective until April 30, 2018 $ (0.08)

Rate Rider for Disposition of Global Adjustment Account (2017) - effective until April 30, 2018 Applicable only for Non-RPP Customers $/kWh (0.0005)

Retail Transmission Rate - Network Service Rate $/kW 2.479

Retail Transmission Rate - Line and Transformation Connection Service Rate $/kW 1.5516

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR $/kWh 0.0032

Capacity Based Recovery (CBR) - Applicable for Class B Customers $/kWh 0.0004

Rural or Remote Electricity Rate Protection Charge (RRRP) $/kWh 0.0021

Standard Supply Service - Administrative Charge (if applicable) $ 0.25

Issued March 30, 2017
STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved Ontario Energy Board street lighting load shape profile. Class B consumers are defined in accordance with O. Reg. 429/04. 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 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Charge (per connection)</td>
<td>$ 5.98</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Capacity Based Recovery Account (2017)</td>
<td>$ 0.02</td>
</tr>
<tr>
<td>(per connection) - effective until April 30, 2018 - Applicable only for</td>
<td></td>
</tr>
<tr>
<td>Class B Customers</td>
<td></td>
</tr>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2017)</td>
<td>($0.17)</td>
</tr>
<tr>
<td>(per connection) - effective until April 30, 2018</td>
<td></td>
</tr>
<tr>
<td>Rate Rider for Application of Tax Change (2017) (per connection)</td>
<td>($0.02)</td>
</tr>
<tr>
<td>(per connection) - effective until April 30, 2018</td>
<td></td>
</tr>
<tr>
<td>Rate Rider for Disposition of Global Adjustment Account (2017)</td>
<td></td>
</tr>
<tr>
<td>(per connection) - effective until April 30, 2018</td>
<td></td>
</tr>
<tr>
<td>Applicable only for Non-RPP Customers</td>
<td></td>
</tr>
<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kW 2.2452</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line and Transformation Connection Service Rate</td>
<td>$/kW 1.5500</td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wholesale Market Service Rate (WMS) - Not including CBR</td>
<td>$/kWh 0.0032</td>
</tr>
<tr>
<td>Capacity Based Recovery (CBR) - Applicable for Class B Customers</td>
<td>$/kWh 0.0004</td>
</tr>
<tr>
<td>Rural or Remote Electricity Rate Protection Charge (RRRP)</td>
<td>$/kWh 0.0021</td>
</tr>
<tr>
<td>Standard Supply Service - Administrative Charge (if applicable)</td>
<td>$ 0.25</td>
</tr>
</tbody>
</table>
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

STANDBY POWER SERVICE CLASSIFICATION
This classification refers to an account that has Load Displacement Generation and requires the distributor to provide backup 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.

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MONTHLY RATES AND CHARGES - 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 the generation facility). $/kW 0.5589
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 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

Service Charge $ 5.40
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
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EB-2016-0067

ALLOWANCES
Transformer Allowance for Ownership - per kW of billing demand/month $/kW (0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy % (1.00)

SPECIFIC SERVICE CHARGES
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.

<table>
<thead>
<tr>
<th>Customer Administration</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arrears certificate</td>
<td>$15.00</td>
</tr>
<tr>
<td>Pulling post dated cheques</td>
<td>$15.00</td>
</tr>
<tr>
<td>Easement letter</td>
<td>$15.00</td>
</tr>
<tr>
<td>Account history</td>
<td>$15.00</td>
</tr>
<tr>
<td>Credit reference/credit check</td>
<td>$15.00</td>
</tr>
<tr>
<td>Returned cheque (plus bank charges)</td>
<td>$15.00</td>
</tr>
<tr>
<td>Account set up charge/change of occupancy charge (plus credit agency costs if applicable)</td>
<td>$30.00</td>
</tr>
<tr>
<td>Special meter reads</td>
<td>$30.00</td>
</tr>
<tr>
<td>Meter dispute charge plus Measurement Canada fees (if meter found correct)</td>
<td>$30.00</td>
</tr>
<tr>
<td>Dispute test - residential</td>
<td>$50.00</td>
</tr>
<tr>
<td>Dispute test - commercial self contained -- MC</td>
<td>$105.00</td>
</tr>
<tr>
<td>Dispute test - commercial TT -- MC</td>
<td>$180.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-Payment of Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Late payment - per month</td>
<td>% 1.50</td>
</tr>
<tr>
<td>Late payment - per annum</td>
<td>% 19.56</td>
</tr>
<tr>
<td>Collection of account charge - no disconnection</td>
<td>$30.00</td>
</tr>
<tr>
<td>Disconnect/reconnect at meter - during regular hours</td>
<td>$65.00</td>
</tr>
<tr>
<td>Disconnect/reconnect at meter - after regular hours</td>
<td>$185.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service layout - residential</td>
<td>$110.00</td>
</tr>
<tr>
<td>Service layout - commercial</td>
<td>$150.00</td>
</tr>
<tr>
<td>Overtime locate</td>
<td>$60.00</td>
</tr>
<tr>
<td>Disposal of concrete poles</td>
<td>$95.00</td>
</tr>
<tr>
<td>Missed service appointment</td>
<td>$65.00</td>
</tr>
<tr>
<td>Service call - customer-owned equipment</td>
<td>$30.00</td>
</tr>
<tr>
<td>Same day open trench</td>
<td>$170.00</td>
</tr>
<tr>
<td>Scheduled day open trench</td>
<td>$100.00</td>
</tr>
<tr>
<td>Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)</td>
<td>$22.35</td>
</tr>
</tbody>
</table>
EnWin Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2017
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

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.

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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.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-time charge, per retailer, to establish the service agreement between the</td>
<td>$100.00</td>
</tr>
<tr>
<td>distributor and the retailer</td>
<td></td>
</tr>
<tr>
<td>Monthly Fixed Charge, per retailer</td>
<td>$20.00</td>
</tr>
<tr>
<td>Monthly Variable Charge, per customer, per retailer</td>
<td>$/cust. 0.50</td>
</tr>
<tr>
<td>Distributor-consolidated billing monthly charge, per customer, per retailer</td>
<td>$/cust. 0.30</td>
</tr>
<tr>
<td>Retailer-consolidated billing monthly credit, per customer, per retailer</td>
<td>$/cust. (0.30)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Loss Factor - Secondary Metered Customer &lt; 5,000 kW</td>
<td>1.0377</td>
</tr>
<tr>
<td>Total Loss Factor - Secondary Metered Customer &gt; 5,000 kW</td>
<td>1.0145</td>
</tr>
<tr>
<td>Total Loss Factor - Primary Metered Customer &lt; 5,000 kW</td>
<td>1.0273</td>
</tr>
<tr>
<td>Total Loss Factor - Primary Metered Customer &gt; 5,000 kW</td>
<td>1.0045</td>
</tr>
</tbody>
</table>
Schedule B

To Decision and Rate Order

List of Rates and Charges Not Affected by the Price Cap or Annual IR Index

OEB File No: EB-2016-0067

DATED: March 30, 2017
The following rates and charges are not affected by the Price Cap or Annual IR Index:

- Rate riders
- Rate adders
- Low voltage service charges
- Retail transmission service rates
- Wholesale market service rate
- Rural or remote electricity rate protection charge
- Standard supply service – administrative charge
- Transformation and primary metering allowances
- Loss factors
- Specific service charges
- microFIT charge
- Retail service charges