DECISION AND RATE ORDER

EB-2017-0034

COLLUS POWERSTREAM CORP.

Application for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2018.

By Delegation, Before: Theodore Antonopoulos

March 22, 2018
1 INTRODUCTION AND SUMMARY

Through this Decision and Order, the Ontario Energy Board (OEB) approves the incentive rate-setting mechanism (IRM) application filed by Collus PowerStream Corp. (Collus PowerStream) on November 30, 2017, as amended during the course of the proceeding.

Collus PowerStream serves about 17,000 mostly residential and commercial electricity customers in the Towns of Collingwood, Stayner, Creemore and Thornbury. The company is seeking the OEB’s approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the OEB’s Chapter 3 Filing Requirements for Incentive Rate-Setting Applications (the Filing Requirements).

Collus PowerStream’s application is based on a Price Cap Incentive Rate-setting option (Price Cap IR) with a five-year term. The Price Cap IR option involves the setting of rates through a cost of service (COS or rebasing) application in the first year. Mechanistic price cap adjustments, based on inflation and the OEB’s assessment of the distributor’s efficiency, are then approved through IRM applications in each of the ensuing four (adjustment) years.

As a result of the OEB’s findings in this Decision, there will be a monthly bill increase of $1.58 for a residential customer consuming 750 kWh, effective May 1, 2018.

Collus PowerStream has 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 2016.¹ Accordingly, the fixed monthly charge for 2018 has once again been adjusted upward in this Decision by more than the mechanistic price cap adjustment alone. The variable usage rate is commensurately lower. This policy change does not affect the total revenue that distributors collect from residential customers.

¹ OEB Policy – “A New Distribution Rate Design for Residential Electricity Customers” EB-2012-0410, April 2, 2015
2 THE PROCESS

This Decision is being issued by delegated authority, without a hearing, under section 6 of the *Ontario Energy Board Act, 1998* (the OEB Act).

The OEB follows a standardized and streamlined process for IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes information from the distributor’s past proceedings and annual reporting requirements. A distributor will then review and complete the Rate Generator Model and include it with its application. During the course of the proceeding, the Rate Generator Model will also be updated or corrected, as required.

The Rate Generator Model updates base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances.

Collus PowerStream filed its application on November 30, 2017, under section 78 of the OEB Act and in accordance with the Filing Requirements. Collus PowerStream supported its application with written evidence and a completed rate model. Questions were asked of, and answers were provided by, Collus PowerStream through emails and phone calls with the OEB. Based on this information, a draft decision was prepared and provided to Collus PowerStream on March 14, 2018. Collus PowerStream was given the opportunity to provide its comments on the draft for consideration prior to the OEB issuing this Decision.

3 ORGANIZATION OF THE DECISION

In this Decision, the OEB addresses the following issues, and provides reasons for approving or denying Collus PowerStream’s proposals relating to each of them:

- Price Cap Adjustment
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account
- Residential Rate Design

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision.
4 PRICE CAP ADJUSTMENT

Collus PowerStream seeks to increase its rates, effective May 1, 2018, based on a mechanistic rate adjustment using the OEB-approved *inflation minus X-factor* formula applicable to Price Cap IR applications.

The components of the Price Cap IR adjustment formula applicable to Collus PowerStream are set out in Table 4.1, below. Inserting these components into the formula results in a 1.05% increase to Collus PowerStream’s rates: \[ 1.05\% = 1.20\% - (0.00\% + 0.15\%) \].

Table 4.1: Price Cap IR Adjustment Formula

<table>
<thead>
<tr>
<th>Components</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inflation Factor(^2)</td>
<td>1.20%</td>
</tr>
<tr>
<td>X-Factor</td>
<td></td>
</tr>
<tr>
<td>Productivity(^3)</td>
<td>0.00%</td>
</tr>
<tr>
<td>Stretch (0.00% – 0.60%)(^4)</td>
<td>0.15%</td>
</tr>
</tbody>
</table>

The inflation factor of 1.20\% applies to all Price Cap IR applications for the 2018 rate year.

The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that will vary among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income.

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Price Cap IR applications for the 2018 rate year.


\(^3\) Ibid.

\(^4\) The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2016 Benchmarking Update”, prepared by Pacific Economics Group LLC., July 2017
The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. The stretch factor assigned to Collus PowerStream is 0.15%.

Findings

The OEB finds that Collus PowerStream’s request for a 1.05% Price Cap IR adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Collus PowerStream’s new rates shall be effective May 1, 2018.

The adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.5

5 SHARED TAX ADJUSTMENTS

In any adjustment year of a Price Cap IR term, a change in legislation may result in a change to the amount of taxes payable by a distributor. For IRM applications, the OEB has long held that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate in these situations. The shared tax change amount, whether in the form of a credit or a debit, 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 COS proceeding.

The application identifies a $65,617 increase in the amount of taxes payable by Collus PowerStream in the 2018 rate year. Therefore, an amount of $32,809 is to be collected from rate payers.

5 Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.
Findings

The OEB approves the tax charge of $32,809.

The amount shall be disposed through a fixed monthly rate rider for residential customers, and through riders calculated on a volumetric basis for all other customers over a one-year period from May 1, 2018 to April 30, 2019.

6 RETAIL TRANSMISSION SERVICE RATES

Distributors charge retail transmission service rates (RTSRs) to their customers to recover the amounts they pay to a transmitter, a host distributor or both for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) approved by the OEB to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host’s distribution system.

Collus PowerStream is fully embedded within Hydro One Networks Inc.’s distribution system and is requesting approval to adjust the RTSRs that it charges its customers to reflect the rates that it pays for transmission services included in Table 6.1.

<table>
<thead>
<tr>
<th>Table 7.1: Hydro One Networks Inc. Sub-Transmission Host-RTSRs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Approved Sub-Transmission Host-RTSRs (2017)</strong></td>
</tr>
<tr>
<td>Network Service Rate</td>
</tr>
<tr>
<td><strong>Connection Service Rates</strong></td>
</tr>
<tr>
<td>Line Connection Service Rate</td>
</tr>
<tr>
<td>Transformation Connection Service Rate</td>
</tr>
</tbody>
</table>

Findings

Collus PowerStream’s proposed adjustment to its RTSRs is approved. The RTSRs were adjusted based on the current host-RTSRs.

The differences resulting from the approval of new 2018 RTSRs will be captured in Accounts 1584 and 1586 for future disposition.

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6 Decision and Rate Order, EB-2016-0081, December 21, 2016
7 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor’s Group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.7 OEB policy requires that Group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of $0.001 per kWh, unless a distributor justifies why balances should not be disposed.8 If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2016 actual year-end total balance for Collus PowerStream’s Group 1 accounts including interest projected to April 30, 2018 is a debit of $1,668,841. This represents an accumulation of balances from January 1, 2014 to December 31, 2016. This amount represents a total debit claim of $0.0056 per kWh, which exceeds the disposition threshold. Collus PowerStream proposes the disposition of this debit amount over a two-year period.

Included in the balance of the Group 1 accounts is the Global Adjustment (GA) account debit balance of $446,344. A customer’s costs for the commodity portion of its electricity service reflects the sum of two charges: the price of electricity established by the operation of the Independent Electricity System Operator (IESO) administered wholesale market, and the GA.9

The GA is paid by consumers in several different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates, therefore there is no variance account for the GA.

- Customers who participate in the Ontario Industrial Conservation Initiative program are referred to as Class A customers. These 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

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7 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.


9 The GA is established monthly, by the IESO, and varies in accordance with market conditions. It is 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.
every year. As distributors settle with Class A customers based on the actual GA costs there is no resulting variance.

- Class B non-RPP customers pay the GA charge based on the amount of electricity they consume in a month (kWh). Class B non-RPP customers are billed GA based on the IESO published GA price. For Class B non-RPP 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.

Collus PowerStream proposes the recovery of its GA variance account debit balance of $446,344 as at December 31, 2016, including interest to April 30, 2018, in accordance with the following table.

**Table 6.1: Recovery of GA Variance**

<table>
<thead>
<tr>
<th>Proposed Amounts</th>
<th>Proposed Method for Recovery</th>
</tr>
</thead>
<tbody>
<tr>
<td>$384,387 recovered from customers who were Class B for the entire period from 2014-2016</td>
<td>per kWh rate rider</td>
</tr>
<tr>
<td>$61,958 from customers formerly in Class B during the period 2014-2016 who were reclassified to Class A</td>
<td>12 equal installments¹⁰</td>
</tr>
</tbody>
</table>

In the OEB’ decision on Collus PowerStream’s 2017 IRM application¹¹, the OEB directed Collus PowerStream to have an external special purpose audit performed, at minimum for accounts 1588 RSVA – Power and 1589 RSVA – GA for the period from January 1, 2014 to December 31, 2016. The purpose of the special purpose audit was to provide an independent validation that the transactions have been recorded accurately in all material respects, and that the RPP settlement claims and true-ups made with the IESO are accurate. Collus PowerStream was directed to provide the results of the audit with its next rate application.

¹⁰ 2018 IRM Rate Generator Model, Tab 6.1a “GA Allocation”
¹¹ Decision and Order EB-2017-0064, March 30, 2017
Collus PowerStream engaged KPMG LLP to perform the special purpose audit of accounts 1588 Power and 1589 GA. In the special purpose audit report, the opinion expressed by KPMG LLP read as:

In our opinion, the schedule of variance accounts 1588 and 1589 of Collus PowerStream Corp. for the period from January 1, 2014 to December 31, 2016 is prepared, in all material respects, in accordance with Article 490 of Accounting Procedures Handbook for Electricity Distributors as published by the Ontario Energy Board effective January 1, 2012 and Guidance and Frequently Asked Questions issued by the Ontario Energy Board from time to time.

Collus PowerStream made adjustments with respect to incorrect general ledger postings of certain charge types on IESO invoices, incorrect general ledger postings of charges related to Long Term Load Transfers, incorrectly allocating charge type 148 – Global Adjustment from IESO invoices between RPP and Non-RPP customers, and incorrectly reporting IESO charge type 142 - RPP settlement. Due to the errors identified above, the cumulative adjustments resulted in a debit entry of $6,686,249 to the 1588 Cost of Power Account and a credit entry of $5,464,573 to the 1589 GA Account. OEB staff reviewed the evidence provided by Collus PowerStream and are satisfied with the adjustments made following the conclusion of the audit.

The OEB also required Collus PowerStream to conduct a review of its procedures for booking transaction to the 1595 sub-accounts and confirm it is following the OEB guidance to make adjustments as required. Collus PowerStream performed a review of its procedures and confirmed its adherence to OEB guidance related to 1595 sub-account in the Accounting Procedures Handbook Frequently Asked Questions issued in October 2009. OEB staff has reviewed the evidence provided by Collus PowerStream and is satisfied Collus PowerStream is following OEB guidance in relation to the 1595 sub-accounts.

The balance of the Group 1 accounts includes a debit of $69,345 for the recovery of Capacity Based Recovery (CBR) charges for Class B customers related to the IESO’s wholesale energy market Demand Response 3 program. Distributors paid CBR charges to the IESO in 2016 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 2016.

Collus PowerStream had Class A customers during the period from January 2015 to December 2016, so it applied to have the balance of this account disposed through a separate kWh 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 2016, Collus PowerStream requested recovery of a portion of CBR Class B costs by way of 12 equal installments.\(^{12}\)

The remaining Group 1 accounts being sought for disposition, through the general Deferral and Variance Account rate rider, include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total debit balance of $1,153,152, which results in a charge to customers.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB’s *Electricity Reporting and Record-Keeping Requirements*.\(^{13}\)

### Findings

The OEB is satisfied with the results of the special purpose audit provided by Collus and performed by KPMG LLP.

The OEB approves the disposition of a debit balance of $1,668,841 as of December 31, 2016, including interest projected to April 30, 2018 for Group 1 accounts.

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

### Table 7.2: 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>LV Variance Account</td>
<td>1550</td>
<td>1,160,201</td>
<td>34,603</td>
<td>1,194,804</td>
</tr>
<tr>
<td>Smart Meter Entity Variance Charge</td>
<td>1551</td>
<td>(17,523)</td>
<td>(596)</td>
<td>(18,119)</td>
</tr>
<tr>
<td>RSVA - Wholesale Market Service Charge</td>
<td>1580</td>
<td>(1,455,959)</td>
<td>(49,231)</td>
<td>(1,505,280)</td>
</tr>
</tbody>
</table>

\(^{12}\) 2018 IRM Rate Generator Model, Tab 6.2 “CBR_Allocation”

\(^{13}\) Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016
<table>
<thead>
<tr>
<th>Variance WMS - Sub-account CBR Class B</th>
<th>1580</th>
<th>67,204</th>
<th>2,140</th>
<th>69,345</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSVA - Retail Transmission Network Charge</td>
<td>1584</td>
<td>64,934</td>
<td>2140</td>
<td>69,345</td>
</tr>
<tr>
<td>RSVA - Retail Transmission Connection Charge</td>
<td>1586</td>
<td>159,277</td>
<td>3,684</td>
<td>162,961</td>
</tr>
<tr>
<td>RSVA – Power</td>
<td>1588</td>
<td>1,003,648</td>
<td>(54,825)</td>
<td>948,823</td>
</tr>
<tr>
<td>RSVA - Global Adjustment</td>
<td>1589</td>
<td>375,566</td>
<td>70,778</td>
<td>446,344</td>
</tr>
<tr>
<td>Disposition and Recovery of Regulatory Balances (2010)</td>
<td>1595</td>
<td>48,738</td>
<td>2,564</td>
<td>51,302</td>
</tr>
<tr>
<td>Disposition and Recovery of Regulatory Balances (2012)</td>
<td>1595</td>
<td>6,370</td>
<td>(18,337)</td>
<td>(11,967)</td>
</tr>
<tr>
<td>Disposition and Recovery of Regulatory Balances (2013)</td>
<td>1595</td>
<td>107,477</td>
<td>(5,808)</td>
<td>101,639</td>
</tr>
<tr>
<td>Disposition and Recovery of Regulatory Balances (2015)</td>
<td>1595</td>
<td>142,717</td>
<td>21,467</td>
<td>164,184</td>
</tr>
<tr>
<td>Totals for all Group 1 accounts</td>
<td>1,662,621</td>
<td>6,220</td>
<td>1,668,841</td>
<td></td>
</tr>
</tbody>
</table>

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*.\(^{14}\) 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. Collus PowerStream shall ensure these adjustments are included in the reporting period ending June 30, 2018 (Quarter 2).

The OEB approves these balances to be disposed through rate riders and charges as calculated in the Rate Generator Model. The rate riders and charges will be in effect

\(^{14}\) Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012
over a two-year period from May 1, 2018 to April 30, 2020. A two-year disposition period will help to mitigate rate impact.

8 THE LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT BALANCE

As part of the Ministry of Energy’s conservation-first policy, distributors have an OEB licence requirement to ensure conservation and demand management (CDM) programs are available to their customers. These programs result in reduced total energy consumption. To address the impact of the reduced consumption, OEB Policy established a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) to capture a distributor’s revenue implications resulting from differences between actual load and the last OEB-approved load forecast. These differences are recorded by distributors at the rate class level.

A distributor may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of its IRM application, if the balance is deemed significant by the distributor. A request for the inclusion of lost revenues from demand response programs, as part of the LRAMVA, must be addressed through a COS application.

Collus PowerStream has applied to dispose its LRAMVA debit balance of $54,720. The balance consists of lost revenues from CDM programs delivered between 2011 to 2015 and carrying charges. The actual conservation savings claimed by Collus PowerStream were determined by the IESO. The actual conservation savings in 2013 to 2015 were compared against Collus PowerStream’s forecasted conservation savings of 3,264,017 kWh included in the load forecast, which was set out in Collus PowerStream’s 2013 cost of service proceeding.

15 2018 IRM Rate Generator Model Tab 6.1 “GA”, Tab 6.1a “GA Allocation”, Tab 6.2 “CBR B”, Tab 6.2a “CBR_Allocation” and Tab 7 “Calculation of Def-Var RR”
19 The Ontario Power Authority was responsible for CDM program evaluation prior to 2015.
20 Decision and Order, EB-2012-0116, October 24, 2013
Findings

The OEB finds that Collus PowerStream’s LRAMVA balance has been calculated in accordance with the OEB’s CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Collus PowerStream’s LRAMVA debit balance of $54,720, as set out in Table 8.1 below.

Table 8.1 LRAMVA Balance for Disposition

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Number</th>
<th>Actual CDM Savings ($)</th>
<th>Forecasted CDM Savings ($)</th>
<th>Carrying Charges ($)</th>
<th>Total Claim ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>LRAMVA</td>
<td>1568</td>
<td>$254,247</td>
<td>$202,367</td>
<td>$2,840</td>
<td>$54,720</td>
</tr>
</tbody>
</table>

9 RESIDENTIAL RATE DESIGN

All residential distribution rates currently include a fixed monthly charge and a variable usage charge. The OEB’s residential rate design policy stipulates that distributors will transition residential customers to a fully fixed monthly distribution service charge over a four-year period, beginning in 2016. The OEB requires that distributors filing IRM applications affect 2018 rates 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 an applicant to apply two tests to evaluate whether mitigation of bill impacts for customers is required during the transition period. Mitigation usually takes the form of a lengthening of the transition period. 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 10th percentile for the class). Mitigation may be required if the bill impact related to the application exceeds 10% for these customers.

Collus PowerStream notes that the implementation of the transition results in an increase to the fixed charge prior to the price cap adjustment of $3.56. The bill impacts

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21 As outlined in the Policy cited at footnote 1 above.
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 2018 increase to the monthly fixed charge is calculated 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 Generator Model.

10 IMPLEMENTATION AND ORDER

This Decision is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A).

Model entries were reviewed in order to ensure that they are in accordance with Collus PowerStream’s last COS decision, and to ensure that the 2017 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2016, are as reported by Collus PowerStream to the OEB.

The Rate Generator Model was adjusted, where applicable, to correct any discrepancies. The Rate Generator Model incorporates the rates set out in the following table.

<table>
<thead>
<tr>
<th>Rate</th>
<th>per kWh</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural or Remote Electricity Rate Protection (RRRP)</td>
<td>$0.0003</td>
</tr>
<tr>
<td>Wholesale Market Service (WMS) billed to Class A and B Customers</td>
<td>$0.0032</td>
</tr>
<tr>
<td>Capacity Based Recovery (CBR) billed to Class B Customers</td>
<td>$0.0004</td>
</tr>
</tbody>
</table>

Each of these rates is a component of the “Regulatory Charge” on a customer’s bill, established annually by the OEB through a separate, generic order. The RRRP, WMS
and CBR rates were set by the OEB on December 20, 2017.22 The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set at $0.57 by the OEB on March 1, 2018, effective January 1, 2018 to December 31, 2022.23 The Rate Generator Model has been adjusted to incorporate this rate.

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, 2018 for electricity consumed or estimated to have been consumed on and after such date. Collus PowerStream Corp. shall notify its customers of the rate changes no later than the first bill reflecting the new rates.

DATED at Toronto, March 22, 2018

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

22 Decision and Order, EB-2017-0333, December 20, 2017
23 Decision and Order, EB-2017-0290, March 1, 2018
Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2017-0034

DATED: March 22, 2018
Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RESIDENTIAL SERVICE CLASSIFICATION
This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning.
Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 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 (Based on 30 Day Month) | $21.41 |
| Smart Metering Entity Charge - effective until December 31, 2022 | $0.57 |
| Rate Rider for Application of Tax Change (2018) - effective until April 30, 2019 | $0.11 |
| Distribution Volumetric Rate | $/kWh 0.0053 |
| Low Voltage Service Rate | $/kWh 0.0016 |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 | $/kWh 0.0019 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019 | $/kWh 0.0001 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 | $/kWh 0.0016 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 | $/kWh 0.0001 |
| Retail Transmission Rate - Network Service Rate | $/kWh 0.0067 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | $/kWh 0.0040 |

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 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $0.25 |

Issued - March 22, 2018
Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2017-0034

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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 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 the 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>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Charge (Based on 30 Day Month)</td>
<td>$ 21.23</td>
</tr>
<tr>
<td>Smart Metering Entity Charge - effective until December 31, 2022</td>
<td>$ 0.57</td>
</tr>
<tr>
<td>Distribution Volumetric Rate</td>
<td>$/kWh 0.0140</td>
</tr>
<tr>
<td>Low Voltage Service Rate</td>
<td>$/kWh 0.0014</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers</td>
<td>$/kWh 0.0019</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019</td>
<td>$/kWh 0.0022</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 Applicable only for Class B Customers</td>
<td>$/kWh 0.0017</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers</td>
<td>$/kWh 0.0001</td>
</tr>
<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kWh 0.0061</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line and Transformation Connection Service Rate</td>
<td>$/kWh 0.0032</td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</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 (RRRRP)</td>
<td>$/kWh 0.0003</td>
</tr>
<tr>
<td>Standard Supply Service - Administrative Charge (if applicable)</td>
<td>$ 0.25</td>
</tr>
</tbody>
</table>

Issued - March 22, 2018
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION
This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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 market 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 the Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge (Based on 30 Day Month) | $101.42 |
| Distribution Volumetric Rate | $/kW 3.3169 |
| Low Voltage Service Rate | $/kW 0.5215 |
| Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 | $/kWh 0.0019 |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019 | $/kWh (0.1338) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 | $/kW (0.3853) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 | $/kW 1.3243 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 | $/kW 0.0471 |

Issued - March 22, 2018
Collus PowerStream Corp.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0034

| Rate Rider for Application of Tax Change (2018) - effective until April 30, 2019 | $/kW | 0.0191 |
| Retail Transmission Rate - Network Service Rate | $/kW | 2.4244 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | $/kW | 1.3675 |

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 | 0.0003 |
| Standard Supply Service - Administrative Charge (if applicable) | $ | 0.25 |

Issued - March 22, 2018
Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 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 the Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (Based on 30 Day Month) $ 0.51
Distribution Volumetric Rate $/kWh 0.0121
Low Voltage Service Rate $/kWh 0.0014
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020 Applicable only for Non-RPP Customers $/kWh 0.0019
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019 $/kWh (0.0004)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020 $/kWh 0.0020
Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020 Applicable only for Class B Customers $/kWh 0.0001
Rate Rider for Application of Tax Change (2018) - effective until April 30, 2019 $/kWh 0.0001
Retail Transmission Rate - Network Service Rate $/kWh 0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate $/kWh 0.0032

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 0.0003
Standard Supply Service - Administrative Charge (if applicable) $ 0.25

Issued - March 22, 2018
Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
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EB-2017-0034

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 Ontario Energy Board street lighting load shape template. 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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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>$</td>
</tr>
<tr>
<td>Distribution Volumetric Rate</td>
<td>$/kW</td>
</tr>
<tr>
<td>Low Voltage Service Rate</td>
<td>$/kW</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2020&lt;br&gt;Applicable only for Non-RPP Customers</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019</td>
<td>$/kW</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2020</td>
<td>$/kW</td>
</tr>
<tr>
<td>Rate Rider for Disposition of Capacity Based Recovery Account (2018) - effective until April 30, 2020&lt;br&gt;Applicable only for Class B Customers</td>
<td>$/kW</td>
</tr>
<tr>
<td>Rate Rider for Application of Tax Change (2018) - effective until April 30, 2019</td>
<td>$/kW</td>
</tr>
<tr>
<td>Retail Transmission Rate - Network Service Rate</td>
<td>$/kW</td>
</tr>
<tr>
<td>Retail Transmission Rate - Line and Transformation Connection Service Rate</td>
<td>$/kW</td>
</tr>
</tbody>
</table>

MONTHLY RATES AND CHARGES - Regulatory Component

<table>
<thead>
<tr>
<th>Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Wholesale Market Service Rate (WMS) - not including CBR</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Capacity Based Recovery (CBR) - Applicable for Class B Customers</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Rural or Remote Electricity Rate Protection Charge (RRRP)</td>
<td>$/kWh</td>
</tr>
<tr>
<td>Standard Supply Service - Administrative Charge (if applicable)</td>
<td>$</td>
</tr>
</tbody>
</table>

Issued - March 22, 2018
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

<table>
<thead>
<tr>
<th>Service Charge</th>
<th>$</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>5.40</td>
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</tbody>
</table>
Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2018
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ALLOWSANCES
Transformer Allowance for Ownership - per kW of billing demand/month $/kW (0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & 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.

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Customer Administration
- Charge to certify cheque $ 15.00
- Arrears certificate $ 15.00
- Statement of account $ 15.00
- Pulling post dated cheques $ 15.00
- Duplicate invoices for previous billing $ 15.00
- Account history $ 15.00
- Credit reference/credit check (plus credit agency costs) $ 15.00
- Returned cheque (plus bank charges) $ 15.00
- Legal letter charge $ 15.00
- Account set up charge/change of occupancy charge (plus credit agency costs if applicable) $ 15.00
- Special meter reads $ 30.00
- Meter dispute charge plus Measurement Canada fees (if meter found correct) $ 30.00

Non-Payment of Account
- Late payment - per month % 1.50
- Late payment - per annum % 19.56
- Collection of account charge - no disconnection $ 20.00
- Collection of account charge - no disconnection - after regular hours $ 165.00
- Disconnect/reconnect at meter - during regular hours $ 40.00
- Disconnect/reconnect at meter - after regular hours $ 185.00
- Disconnect/reconnect at pole - during regular hours $ 185.00
- Disconnect/reconnect at pole - after regular hours $ 415.00

Other
- Service call - after regular hours $ 165.00
- Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments) $ 22.35

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Collus PowerStream Corp.
TARIFF OF RATES AND CHARGES
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EB-2017-0034

RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer $ 100.00
Monthly Fixed Charge, per retailer $ 20.00
Monthly Variable Charge, per customer, per retailer $/cust. 0.50
Distributor-consolidated billing monthly charge, per customer, per retailer $/cust. 0.30
Retailer-consolidated billing monthly credit, per customer, per retailer $/cust. (0.30)

Service Transaction Requests (STR)
Request fee, per request, applied to the requesting party $ 0.25
Processing fee, per request, applied to the requesting party $ 0.50

Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party

Up to twice a year $ no charge
More than twice a year, per request (plus incremental delivery costs) $ 2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

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