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DECISION AND RATE ORDER

EB-2019-0048

KINGSTON HYDRO CORPORATION

Application for rates and other charges to be effective January 1, 2020

By Delegation, Before: Theodore Antonopoulos

December 12, 2019

Table of Content

- 1. INTRODUCTION AND SUMMARY 2**
- 2. THE PROCESS 4**
- 3. ORGANIZATION OF THE DECISION..... 5**
- 4. BASE RATE ADJUSTMENTS 6**
- 5. RETAIL TRANSMISSION SERVICE RATES 7**
- 6. LOW VOLTAGE CHARGES 9**
- 7. DEFERRAL AND VARIANCE ACCOUNTS 10**
- 8. SPECIFIC SERVICE CHARGES..... 17**
- 9. IMPLEMENTATION AND ORDER..... 18**

1. INTRODUCTION AND SUMMARY

Through this Decision and Rate Order, the Ontario Energy Board (OEB) approves the 2020 Custom Incentive Rate-setting (Custom IR) – Year 5 Update application filed by Kingston Hydro Corporation (Kingston Hydro) on August 30, 2019.

Kingston Hydro owns and operates an electricity distribution system in Ontario, serving approximately 27,000 customers in the City of Kingston, Barriefield Village and the Canadian Forces Base Kingston. Kingston Hydro filed an application with the OEB to change the rates it charges to its customers for electricity distribution, to be effective January 1, 2020 (the Application). Under the *Ontario Energy Board Act, 1998* (OEB Act), electricity distributors must apply to the OEB to change the rates that they charge customers.

Kingston Hydro filed a Custom IR application¹ with the OEB in 2015. The OEB accepted the comprehensive settlement reached between Kingston Hydro and the intervenors in that proceeding and approved the distribution rates for 2016-2020. The OEB found that Kingston Hydro must file an application to update the Tariff of Rates and Charges in the 2017-2020 rate years to reflect the requirement to dispose of certain generic variance account balances related to pass-through costs, and annual updates required by the approved settlement proposal.

As per the terms of the approved settlement proposal, key components of the Custom IR include:

- Rates for 2016 through 2020 are set on a final basis subject to confirmation of the need for an annual update for the working capital allowance due to a change in cost of power and pass through charges, provided a minimum cumulative revenue requirement threshold of \$65,000 is met
- An asymmetrical Capital Investment Variance Account to track variances and associated revenue requirement impacts resulting from underspending in three distinct capital forecasts, to be reviewed and disposed at the end of the term²
- An asymmetrical Earnings Sharing Mechanism (ESM) to share earnings in excess of the approved return on equity (ROE) of 9.19%, with no deadband, with ratepayers on a 50/50 basis, to be reviewed and disposed of at the end of the term

¹ EB-2015-0083, Custom IR application, filed June 1, 2015.

² This bullet list refers to items being disposed at the “end of the term”. For clarification, this means at the next cost based application following the expiry of the current Custom IR plan term or otherwise as the OEB may order following the expiry of the Custom IR term.

- An efficiency adjustment mechanism taking into account changes in Kingston Hydro's efficiency cohort and the balance, if any, to be disposed at the end of the term
- Kingston Hydro will update its Low Voltage (LV) rates and Retail Transmission Service Rates (RTSRs) annually
- Group 1 Deferral and Variance Accounts (DVAs) to be disposed of as per the OEB's EDDVAR³ disposition mechanism
- Adjustment of the fixed/variable split for the residential customer class as per the OEB policy to transition to a fully fixed rate design over a four-year period beginning in 2016⁴

As a result of the OEB's findings in this Decision and Rate Order, there will be a monthly total bill increase of \$3.77 for a residential customer consuming 750 kWh, effective January 1, 2020.

³ Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative, issued July 31, 2009.

⁴ Board Policy: A New Distribution Rate Design for Residential Electricity Customers, EB-2012-0410, issued April 2, 2015.

2. THE PROCESS

The OEB follows a streamlined process for Custom IR update applications. Applications of this nature may be decided by either a panel of Board Members or it may be delegated to OEB staff, depending on the complexity of the application.

After an initial review of the application, the OEB determined that the application is largely mechanistic in nature with respect to the adjustments contemplated. Therefore, this Decision and Rate Order is being issued by delegated authority, without a hearing, under section 6 of the OEB Act.

Under this type of process, OEB staff review the application to verify whether the requested adjustments are consistent with the approved Custom IR application. This includes, but is not limited to, updates or adjustments defined in the OEB's decision on the original Custom IR application.

Kingston Hydro filed its application on August 30, 2019, under section 78 of the OEB Act and in accordance with the Filing Requirements.⁵ Kingston Hydro supported its application with written evidence and completed rate models. During the course of the proceeding, Kingston Hydro responded to OEB staff questions through emails and phone calls and, where required, updated and clarified the evidence.

⁵ Filing Requirements For Electricity Distribution Rate Applications, issued July 12, 2018 and Addendum to Filing Requirements For Electricity Distribution Rate Applications - 2020 Rate Applications, issued July 15, 2019.

3. ORGANIZATION OF THE DECISION

In this Decision and Rate Order, the OEB addresses the following issues:

- Base Rate Adjustments
- Retail Transmission Service Rates
- Low Voltage Service Rates
- Deferral and Variance Accounts
- Specific Service Charges

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision and Rate Order.

4. BASE RATE ADJUSTMENTS

Kingston Hydro's OEB-approved settlement proposal established Kingston Hydro's revenue requirement for each rate year from 2016-2020.

As per the approved settlement proposal, the only allowed base rate adjustments are in relation to the working capital allowance. An adjustment is applicable only if the impact of the annual updates to the cost of power calculation would exceed a cumulative value of \$65,000 on revenue requirement.

Kingston Hydro provided the impacts for cost of power updates to be \$6,009 for 2017, (\$15,084) for 2018, (\$25,018) for 2019 and (\$33,986) for 2020 based on the respective Regulated Price Plan rates. (RPP). The cumulative impact is (\$68,079)⁶ and therefore, Kingston Hydro did not request an adjustment to its working capital allowance for the 2020 rate year. As a result, there are no changes to the approved 2020 base rates.

Findings

The OEB approves no changes to Kingston Hydro's base rates as a result of updates to its working capital allowance.

⁶ Amounts in brackets denote reductions to revenue requirement.

5. RETAIL TRANSMISSION SERVICE RATES

Distributors charge 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.

Kingston Hydro is partially embedded within the distribution system of Hydro One Networks Inc. (HONI) 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 5.1 and Table 5.2.

Table 5.1: UTRs⁷

Current Applicable UTRs (2019)	per kWh
Network Service Rate	\$3.83
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.96
Transformation Connection Service Rate	\$2.30

Table 5.2: Hydro One Networks Inc. Sub-Transmission RTSRs⁸

Current Applicable Sub-Transmission RTSRs (2019)	per kWh
Network Service Rate	\$3.29
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.79
Transformation Connection Service Rate	\$1.98

Findings

Kingston Hydro's proposed adjustment to its RTSRs is approved. Kingston Hydro's RTSRs were adjusted to reflect the OEB-approved UTRs and host-RTSRs.

⁷ Decision and Order, EB-2019-0164, issued July 25, 2019.

⁸ Decision and Order, EB-2017-0049, issued June 6, 2019, revised June 11, 2019.

The differences resulting from the approval of new 2020 UTRs will be captured in Accounts RSVA – Retail Transmission Network Charge 1584 and Retail Transmission Connection Charge 1586.

6. LOW VOLTAGE CHARGES

As part of the approved settlement proposal, Kingston Hydro's LV rates are to be updated annually. Kingston Hydro's estimated 2020 LV cost of \$1,866,518 is based on 2020 forecasted LV volumes and the current HONI LV applicable rates. The increase in 2020 LV rates is due to an increase in the applicable HONI LV rates. Kingston Hydro has allocated the LV costs to each customer class based on each class proportion of the projected 2020 retail transmission-connection rate revenue of \$4,496,006. The resulting LV charges are shown in the table below.

Table 6.1: Proposed LV Charges

Class	Per	2019 LV Charge	2020 LV Charge
Residential	kWh	\$0.0014	\$0.0028
General Service < 50 kW	kWh	\$0.0013	\$0.0025
General Service 50 to 4,999 kW	kW	\$0.5477	\$1.0539
Large Use (> 5,000 kW)	kW	\$0.6599	\$1.2699
Unmetered Scattered Load	kWh	\$0.0014	\$0.0028
Street Lighting	kW	\$0.3956	\$0.7612

Findings

The proposed LV charges included in Kingston Hydro's 2020 application have been calculated and allocated in accordance with the approved methodology by applying a ratio average to approved load forecast volumes from the Custom IR application.⁹ The OEB approves Kingston Hydro's proposed LV charges.

⁹ Kingston Hydro Corporation, EB-2015-0083, Schedule B, Decision and Rate Order, Settlement Proposal – Schedule F – Revised Load Forecast.

7. DEFERRAL AND VARIANCE ACCOUNTS

Group 1 Accounts

In the approved settlement proposal, Kingston Hydro agreed to clear its deferral and variance accounts during the Custom IR term in accordance with the OEB's policies. Consequently, the OEB reviewed Kingston Hydro's Group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.¹⁰ OEB policy requires that Group 1 accounts be disposed if they exceed or equal (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. If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2018 actual year-end total balance for Kingston Hydro's Group 1 accounts including interest projected to December 31, 2019 is a debit of \$455,908. This reflects the accumulation of amounts for Group 1 variance account balances in the 2018 calendar year. This amount represents a total debit claim of \$0.001 per kWh, which meets the disposition threshold. Kingston Hydro proposes the disposition of this debit amount over a one-year period.

a) *Global Adjustment Variance Account*

One of the components of the commodity costs billed by the Independent Electricity System Operator (IESO), which is included in Group 1 accounts is the Global Adjustment (GA).¹¹

Different customer groups pay the GA in different ways:

- For RPP customers, the GA is incorporated into the standard commodity rates customers pay. Therefore, there is no separate variance account for the GA.

¹⁰ 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.

¹¹ The GA is established monthly by the IESO to reflect the difference between the wholesale market price for electricity and regulated rates for:

- Ontario Power Generation's nuclear and hydroelectric generating stations
- payments for building or refurbishing infrastructure such as gas-fired and renewable facilities and other nuclear
- contracted rates paid to a number of generators across the province
- the cost of delivering conservation programs

- "Class A" customers are allocated GA costs based on the percentage their demand contributes to the top five Ontario system peaks. As distributors settle with Class A customers based on actual GA costs, there is no resulting variance.
- "Class B" non-RPP customers are billed GA based on the electricity they consume in a month at the IESO published GA price. Distributors track any difference between the billed amounts and actual costs for these customers in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances which are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. A customer's movement from one group to another should not prevent that customer from paying/receiving a debit/credit balance. Kingston Hydro proposes to refund its GA variance account balance of \$258,910 as at December 31, 2018, including interest to December 31, 2019 in accordance with the following table.

Table 7.1: Refund of GA Variance

Proposed Amounts	Proposed Method for Refund
\$ 253,110 refunded to customers who were Class B for the entire period from January 2018 to December 2018	per kWh rate rider
\$ 5,801 refunded to customers formerly in Class B during the period January 2018 to June 2018 who were reclassified to Class A	12 equal installments

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers of \$41,307, relating to the IESO's wholesale energy market for the CBR program. Although Kingston Hydro had Class A customers during the period from July 2017 to December 2018, it is not proposing a separate volumetric rate rider for the Class B Sub-Account balance as the amount results in a volumetric rate rider that rounds to zero at the fourth decimal place. Kingston Hydro proposes to add the entire balance in Account 1580, Sub-Account CBR Class B to Account 1580 WMS control account to be disposed through the general Group 1 DVA rate rider.

c) Group 1 Accounts

The Group 1 accounts (excluding global adjustment) include the following flow through variance accounts: LV Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, RTSR Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total debit balance of \$714,818, which results in a charge to customers. This balance combined with the balance for the global adjustment account results in the total debit balance for Group 1 accounts of \$455,908.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.¹² Kingston Hydro further submitted that its proposal for a one-year disposition period was in accordance with the OEB's policy.

In 2018, the OEB suspended its approvals of Group 1 rate riders on a final basis pending the development of further accounting guidance on commodity pass-through variance accounts.¹³ The OEB issued accounting guidance¹⁴ on the commodity accounts on February 21, 2019. The OEB indicated that it expects distributors to consider the accounting guidance in the context of historical balances that have not yet been disposed on a final basis. Distributors are expected to make any adjustments needed prior to filing for final disposition.

In its decision and order for Kingston Hydro's 2019 rate proceeding, the OEB expressed concerns over the magnitude of the balance in Kingston Hydro's Account 1588 representing two years' worth of variance accumulations (2016 and 2017). The concern focussed largely on a settlement error with the IESO for years 2015 and 2016.¹⁵ The OEB approved the disposition on an interim basis and referred the matter to the OEB's Audit and Investigations unit for a review of Kingston Hydro's RPP settlement processes. This audit has not yet been completed.

In this proceeding, Kingston Hydro initially requested final disposition of its 2018 Group 1 account balances, as well as final disposition of its 2016 and 2017 Group 1 account balances. In response to an OEB staff question,¹⁶ Kingston Hydro indicated that it is amenable to withdrawing its request for final disposition of 2018 variances, as well as

¹² Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016.

¹³ OEB letter to all rate-regulated licensed electricity distributors – "Re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts." July 20, 2018.

¹⁴ Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019.

¹⁵ EB-2018-0047, Decision and Order, issued December 13, 2018, p. 12.

¹⁶ Kingston Hydro's October 21, 2019 response to OEB Staff Question #6.

the request for final disposition of the 2016 and 2017 variances approved on an interim basis in its 2019 rate proceeding.

Findings

The OEB finds that since the audit of the settlement processes of Kingston Hydro has not yet been completed, final disposition should not be granted in this proceeding. In considering whether the 2018 account balances resulting from the accumulation of transactions for Group 1 accounts in the 2018 calendar year should be disposed of at all, the OEB acknowledges that Kingston Hydro has implemented the OEB's February 2019 accounting guidance.¹⁷ Although further verification is required to confirm any adjustments that have (or should be made) for the period prior to January 1, 2019, the OEB will approve the disposition of a debit balance of \$455,908 as of December 31, 2018, including interest projected to December 31, 2019 for Group 1 accounts on an interim basis.

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

¹⁷ EB-2019-0048, Manager's Summary, p. 15.

Table 7.2: Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	(228,656)	(3,566)	(232,222)
Smart Meter Entity Variance Charge	1551	(32,334)	(1,101)	(33,435)
RSVA - Wholesale Market Service Charge	1580	16,213	(32,114)	(15,901)
Variance WMS - Sub-account CBR Class B	1580	(39,201)	(2,107)	(41,307)
RSVA - Retail Transmission Network Charge	1584	435,159	(3,365)	431,794
RSVA - Retail Transmission Connection Charge	1586	498,855	7,554	506,409
RSVA - Power	1588	52,515	56,896	109,411
RSVA - Global Adjustment	1589	(233,983)	(24,927)	(258,910)
Disposition and Recovery of Regulatory Balances (2015)	1595	(1,782)	(8,149)	9,930
Totals for all Group 1 accounts		466,786	(10,879)	455,908

The balance of each of the Group 1 accounts approved for interim 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.*¹⁸ 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. Kingston Hydro shall ensure these adjustments are included in the reporting period ending March 31, 2020 (Quarter 1).

The OEB approves these balances to be disposed through interim rate riders and payments as calculated in the DVA continuity schedule. The interim rate riders and payments will be in effect over a one-year period from January 1, 2020 to December 31, 2020.¹⁹

Group 2 Accounts

Capital Investment Variance Account

As part of the approved settlement proposal, the OEB approved a Capital Investment Variance Account to track the difference in the cumulative revenue requirement arising from variances in three distinct capital forecasts (System Renewal/System Service; System Access and General Plant). If Kingston Hydro adds to rate base less than its forecast cumulative amount in any of the three categories, the corresponding reduction in revenue requirement will be credited to the variance account and any cumulative reduction in revenue requirement in any of the three categories will be disposed at the end of the term of the Custom IR Plan. The cumulative capital investment variance for the three year period ending December 31, 2018 is a credit balance of \$41,824.

Earnings Sharing Mechanism

Kingston Hydro stated that it did not trigger the ESM that was also established in its Custom IR proceeding.²⁰ Kingston Hydro reported a 2018 ROE of 7.48%, which is 104 basis point below the deemed ROE of 9.19% based on the 2018 revenue requirement approved as part of Kingston Hydro's Custom IR proceeding. Any balance reflected in this account will be reviewed at the end of the Custom IR term.

Efficiency Adjustment Mechanism

As part of the approved settlement proposal, the Efficiency Adjustment Mechanism was established to credit ratepayers with the difference between the 2014 starting and current year ending stretch factor multiplied by the rate year plan revenue requirement for the relevant rate year for the purpose of calculating rates for that year.

¹⁸ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012.

¹⁹ 2020 DVA Continuity Schedule.

²⁰ Decision and Order, EB-2015-0083, issued November 26, 2015.

Kingston Hydro was in cohort 3 at the time of the approved settlement proposal and is still in cohort 3. The Efficiency Adjustment Mechanism is therefore not triggered.²¹

²¹ Pacific Economics Group Research LLC, Report to the Ontario Energy Board: Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update Report to the Ontario Energy Board, August 2019, Table 5.

8. OTHER CHARGES

Kingston Hydro requested the continuation of Specific Service Charges, Retail Service Charges and its Loss Factor, subject to OEB policy updates.

Kingston Hydro noted that due to a review of miscellaneous service charges and rates as per the Wireline Pole Attachment Charges Report²² and the Decision and Order on Energy Retail Service Charges²³ the OEB will update applicable charges by an annual inflationary adjustment.

Kingston Hydro also requested the continuation of the microFit rate as a monthly service charge of \$5.40 as well as the continued rate rider for the new Smart Metering Entity charge of \$0.57.

Findings

The OEB approves the Specific Service Charges proposed by Kingston Hydro including the inflationary adjustment to the pole attachment charge as per the OEB generic decision.²⁴ The OEB also approves the Retail Service Charges adjusted for the inflationary adjustments as per the OEB generic decision.²⁵ The OEB approves the continuation of Kingston Hydro's loss factor, microFit rate and Smart Metering Entity charge.

²² Report of the OEB – “Wireline Pole Attachment Charges”, EB-2015-0304, issued March 22, 2018.

²³ EB-2015-0304, Decision and Order, issued February 14, 2019.

²⁴ EB-2019-0280, Decision and Order, issued November 28, 2019.

²⁵ *ibid*

9. IMPLEMENTATION AND ORDER

This Decision and Rate Order is accompanied by 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 Kingston Hydro's Custom IR decision.

The rate models were adjusted, where applicable, to correct any discrepancies. The Tariff Schedule and Bill Impacts Model incorporates the rates set out in the following table:

Table 9.1: Regulatory Charges

Rate	per kWh
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0005
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0030
Capacity Based Recovery (CBR) billed to Class B Customers	\$0.0004

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, 2018.²⁶

²⁶ EB-2018-0294, Decision and Order, issued December 20, 2018.

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 January 1, 2020 for electricity consumed or estimated to have been consumed on and after such date. Kingston Hydro shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new final and interim rates.

DATED at Toronto, December 12, 2019

ONTARIO ENERGY BOARD

Original signed by

Christine E. Long
Registrar and Board Secretary

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2019-0048

DATED: December 12, 2019

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies 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. All customers are single-phase. 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 changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	25.96
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kWh	0.0009
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak 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 changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.40
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0166
Low Voltage Service Rate	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kWh	0.0010
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, 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.

If included in the following listing of monthly rates and charges, 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.

If included in the following listing of monthly rates and charges, 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 changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	112.13
Distribution Volumetric Rate	\$/kW	3.4096
Low Voltage Service Rate	\$/kW	1.0539
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kW	0.4039
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	0.0302
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable to Non-RPP Class B Customers - Approved on an Interim Basis	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8330
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5387

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
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EB-2019-0048

LARGE USE SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. 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.

If included in the following listing of monthly rates and charges, 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.

If included in the following listing of monthly rates and charges, 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 changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,164.00
Distribution Volumetric Rate	\$/kW	1.3770
Low Voltage Service Rate	\$/kW	1.2699
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kW	0.5642
Retail Transmission Rate - Network Service Rate	\$/kW	3.4134
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0588

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	6.46
Distribution Volumetric Rate	\$/kWh	0.0128
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kWh	0.0010
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable to Non-RPP Class B Customers - Approved on an Interim Basis	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors'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

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption to contribute towards Kingston Hydro's 2020 Conservation Targets, but are not able to operate their generators "24-7-365".

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, 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

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It should be noted that this schedule does not list any changes, 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.31
Distribution Volumetric Rate	\$/kW	14.8695
Low Voltage Service Rate	\$/kW	0.7612
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2020 - Approved on an Interim Basis	\$/kW	0.3664
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until December 31, 2020 Applicable to Non-RPP Class B Customers - Approved on an Interim Basis	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0463
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8336

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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approved schedules of Rates, Charges and Loss Factors

EB-2019-0048

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0048

ALLOWANCES

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**APPLICATION**

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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

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	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 (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection charge - at meter - during regular hours	\$	65.00
Reconnection charge - at meter - after regular hours	\$	185.00
Reconnection charge - at pole - during regular hours	\$	185.00
Reconnection charge - at pole - after regular hours	\$	415.00

Other

Specific charge for access to the power poles (with the exception of wireless connections) - \$/pole/year	\$	44.50
Layout fees	\$	200.00

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2020
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EB-2019-0048

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	\$	102.00
Monthly fixed charge, per retailer	\$	40.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
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)	\$	4.08
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.04

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	1.0393
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0188
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0289
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0086