



EB-2009-0231

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c.15 (Schedule B);

AND IN THE MATTER OF an application by Hydro
Ottawa Ltd. for an order or orders approving or fixing just
and reasonable distribution rates and other charges, to
be effective May 1, 2010.

BEFORE: Paul Vlahos
Presiding Member

DECISION AND ORDER

Introduction

Hydro Ottawa Ltd. ("Hydro Ottawa"), a licensed distributor of electricity, filed an application with the Ontario Energy Board (the "Board") for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other charges, to be effective May 1, 2010.

Hydro Ottawa is one of about 80 electricity distributors in Ontario that are regulated by the Board. In 2008, the Board announced the establishment of a new multi-year electricity distribution rate-setting plan, the 3rd Generation Incentive Rate Mechanism ("IRM") process, that will be used to adjust electricity distribution rates starting in 2009 for those distributors whose 2008 rates were rebased through a cost of service review.

As part of the plan, Hydro Ottawa is one of the electricity distributors that will have its rates adjusted for 2010 on the basis of the IRM process, which provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications.

To streamline the process for the approval of distribution rates and charges for distributors, the Board issued its *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on July 14, 2008, its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on September 17, 2008, and its *Addendum to the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on January 28, 2009 (together the "Reports"). Among other things, the Reports contained the relevant guidelines for 2010 rate adjustments (the "Guidelines") for distributors applying for distribution rate adjustments pursuant to the IRM process. On July 22, 2009 the Board issued an update to Chapter 3 of the Board's "Filing Requirements for Transmission and Distribution Applications" (the "Filing Requirements"), which outlined the filing requirements for IRM applications by electricity distributors.

Notice of Hydro Ottawa's rate application was given through newspaper publication in Hydro Ottawa's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. No letters of comment were received. The Vulnerable Energy Consumers Coalition ("VECC") applied and was granted intervenor status in this proceeding. The Board's Notice of Application noted that the Board may order costs in this proceeding in relation to Hydro Ottawa's requests for the recovery of the Lost Revenue Adjustment Mechanism ("LRAM") amount. VECC participated by way of interrogatories. Board staff also participated in the proceeding. The Board proceeded by way of a written hearing.

While the Board has considered the entire record in this rate application, it has made reference only to such evidence as is necessary to provide context to its findings. The

following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Changes in the Federal and Provincial Income Tax Rates;
- Harmonized Sales Tax;
- Smart Meter Funding Adder;
- Retail Transmission Service Rates;
- Review and Disposition of the LRAM Amount;
- Review and Disposition of Group 1 Deferral and Variance Accounts; and
- Introduction of MicroFIT Generator Service Classification and Rate.

Price Cap Index Adjustment

Hydro Ottawa's rate application was filed on the basis of the Guidelines. In fixing new distribution rates and charges for Hydro Ottawa, the Board has applied the policies described in the Reports.

As outlined in the Reports, distribution rates under the 3rd Generation IRM are to be adjusted by a price escalator less a productivity factor (X-factor) of 0.72% and Hydro Ottawa's utility specific stretch factor of 0.4%. Based on the final 2009 data published by Statistics Canada, the Board has established the price escalator to be 1.3%. The resulting price cap index adjustment is therefore 0.18%. The Board has adjusted the rate model to reflect the newly calculated price cap index adjustment. The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.

The price cap index adjustment will not apply to the following components of distribution rates:

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;

- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural Rate Protection Charge;
- Standard Supply service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges; and
- Retail Service Charges.

Changes in the Federal and Provincial Income Tax Rates

On December 13, 2007, the Ontario government introduced its 2007 Ontario Economic Outlook and Fiscal Review (the “Fiscal Review”). The enabling legislation received Royal Assent on May 14, 2008. Included in this Fiscal Review were changes to the Ontario capital tax provisions¹, and an increase in the small business income limit from \$400,000 to \$500,000 effective January 1, 2007.

The Federal Budget which was presented on January 27, 2009 and received Royal Assent on March 12, 2009 included an increase in the small business income limit from \$400,000 to \$500,000 effective January 1, 2009.

On March 26, 2009, the Ontario provincial budget was presented and Bill 218, the enabling legislation, received Royal Assent on December 15, 2009. For corporations, the basic income tax rates will decrease in stages from 14% to 10% by July 1, 2013, while on July 1, 2010, the small business rate will drop from 5.5% to 4.5%, after the small business deduction is made where applicable. A provincial small business surtax claws back the benefit of the small business deduction when taxable income of associated corporations exceeds \$500,000 and eliminates the benefit completely once taxable income, on an associated basis, reaches \$1,500,000. The surtax will be eliminated on July 1, 2010.

¹ The Ontario capital tax rate decreased from 0.285% to 0.225% effective January 1, 2007. The Ontario capital tax deduction also increased from \$10 million to \$12.5 million effective January 1, 2007, and from \$12.5 million to \$15 million effective January 1, 2008.

The following table summarizes past, current and impending tax changes.

| Tax Rates | | | | | | |
|--|--|--|--|--|--|--|
| Federal & Provincial As of December 15, 2009 | Effective January 1, 2009 | Effective January 1, 2010 | Effective January 1, 2011 | Effective January 1, 2012 | Effective January 1, 2013 | Effective January 1, 2014 |
| Federal income tax | | | | | | |
| General corporate rate | 38.00% | 38.00% | 38.00% | 38.00% | 38.00% | 38.00% |
| Federal tax abatement | -10.00% | -10.00% | -10.00% | -10.00% | -10.00% | -10.00% |
| Adjusted federal rate | 28.00% | 28.00% | 28.00% | 28.00% | 28.00% | 28.00% |
| Surtax (4% of line 3) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | 28.00% | 28.00% | 28.00% | 28.00% | 28.00% | 28.00% |
| Rate reduction | -9.00% | -10.00% | -11.50% | -13.00% | -13.00% | -13.00% |
| | 19.00% | 18.00% | 16.50% | 15.00% | 15.00% | 15.00% |
| Ontario income tax | 14.00% | 13.00% | 11.75% | 11.25% | 10.50% | 10.00% |
| Combined federal and Ontario | 33.00% | 31.00% | 28.25% | 26.25% | 25.50% | 25.00% |
| Federal & Ontario Small Business | | | | | | |
| Federal small business threshold | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Ontario Small Business Threshold | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Federal small business rate | 11.00% | 11.00% | 11.00% | 11.00% | 11.00% | 11.00% |
| Ontario small business rate | 5.50% | 5.00% | 4.50% | 4.50% | 4.50% | 4.50% |
| Ontario surtax claw-back of 4.25% (eliminated July 1, 2010) starts at \$500,000 and eliminates the SBC at \$1,500,000. | | | | | | |
| Ontario surtax | 4.25% | 2.125% | 0.00% | 0.00% | 0.00% | 0.00% |
| Ontario Capital Tax | | | | | | |
| Capital deduction | 15,000,000 | 15,000,000 | 0 | 0 | 0 | 0 |
| Capital tax rate | 0.225% | 0.075% | 0.0% | 0.0% | 0.0% | 0.0% |
| OCT will be eliminated on July 1, 2010 but tax will be prorated for the first 6 months in 2010. | | | | | | |

The Board is of the view that these tax changes when combined could be material and should be reflected in rates using a 50/50 sharing as determined by the Board in the Reports. Therefore the incentive regulation rate model shall be adjusted accordingly.

Hydro Ottawa proposed that the resulting rate rider be in effect for a period of 8 months in order to facilitate the transition to a new rate year starting January 1, 2011. The Board is not prepared to deal with this issue at this time. The Board initiated a consultative process on January 21, 2010 to review the need for and the implications of

a potential alignment of the rate year with the fiscal year for electricity distributors. The Board is of the view that this transitional issue is within the scope of the consultative process and will be dealt with in due course. The Board finds that the disposition period of the tax sharing rate rider shall be one year.

Harmonized Sales Tax

The 8% Ontario provincial sales tax ("PST") and the 5% Federal goods and services tax ("GST") will be harmonized effective July 1, 2010, at 13%, pursuant to Ontario Bill 218 which received Royal Assent on December 15, 2009.

The PST is currently included in a distributor's OM&A expenses and capital expenditures. The PST is therefore included in the distributor's revenue requirement and is recovered from ratepayers through distribution rates.

When the PST and GST are harmonized, distributors will pay the HST on purchased goods and services but will claim an input tax credit ("ITC") for the PST portion. Therefore, the distributor will no longer incur that portion of the tax that was formerly applied as PST.

Board staff submitted that the Board may wish to consider the establishment of a deferral account to record the amounts, after July 1, 2010 and until Hydro Ottawa's next cost-of-service rebasing application, that were formerly incorporated as the 8% PST on capital expenditures and expenses incurred, but which will now be eligible for an ITC. This account would track the incremental change due to the introduction of the HST that incorporates an increased ITC from the current 5% to a 13% level.

Hydro Ottawa commented that this process would be administratively onerous, and that this change is just one of many changes that distributors experience on a regular basis. Ottawa Hydro further submitted that the Board should consider to address this issue in a generic context since this is an industry-wide issue.

The Board finds that it would not be incrementally onerous for distributors to track the ITC amounts as the distributor will need to file ITC information in GST/HST returns and go through the quantification process to satisfy the requirements by the tax authorities and that the final amounts will be confirmed by the tax authorities. In regulatory parlance, what Staff is suggesting is in the nature of a deferral account, not a variance account, and as such there is no need to compare these amounts with any reference to PST levels reflected in existing rates.

Rather, the issue in the Board's view is whether a distributor's cost reductions arising from the implementation of the HST should be returned to the ratepayers. In that regard, the Board notes that to do so would be consistent with what the Board has done with tax changes in second and third generation IRMs. In second generation IRM, the Board treated 100% of the tax changes as a Z factor. In the third generation IRM, the Board determined that tax changes would be shared equally between ratepayers and the shareholder. The 50% was considered appropriate as the changes in input prices will flow through the GDP-IPI over time to some degree. The same rationale applies in the case of the HST.

The Board therefore directs that, beginning July 1, 2010, Hydro Ottawa shall record in deferral account 1592 (PILs and Tax Variances, Sub-account HST / OVAT Input Tax Credits (ITCs)), the incremental ITC it receives on distribution revenue requirement items that were previously subject to PST and which become subject to HST. Tracking of these amounts will continue in the deferral account until the effective date of Hydro Ottawa's next cost of service rate order. Fifty percent (50%) of the confirmed balances in the account shall be returnable to the ratepayers.

The Board may issue more detailed accounting guidance in the future. In that event, the Applicant should make the appropriate accounting entries, if and as applicable.

Smart Meter Funding Adder

On October 22, 2008 the Board issued a Guideline for Smart Meter Funding and Cost Recovery ("Smart Meter Guideline") which sets out the Board's filing requirements in relation to the funding of, and the recovery of costs associated with, smart meter activities conducted by electricity distributors.

As set out in the Smart Meter Guideline, a distributor that plans to implement smart meters in the rate year must include, as part of the application, evidence that the distributor is authorized to conduct smart meter activities in accordance with applicable law. Hydro Ottawa is authorized to conduct smart meter activities because it is identified in paragraph 3 of section 1(1) of O. Reg. 427/06.

Hydro Ottawa requested approval of a utility-specific smart meter funding adder of \$1.68 per metered customer per month, which is the same as the current level, but noted that its request is for eight months to facilitate the transition to a new rate year starting January 1, 2011. As previously noted, the Board is not prepared to deal with this issue at this time. As a result, the Board will approve the continuation of the existing utility specific smart meter funding adder of \$1.68 per metered customer per month until there is reason to be changed. This funding adder will be reflected in the Tariff of Rates and Charges. Hydro Ottawa's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall also be continued.

The Board notes that the smart meter funding adder of \$1.68 per metered customer per month is intended to provide funding for Hydro Ottawa's smart metering activities in the 2010 rate year. The Board has not made any finding on the prudence of the proposed smart meter activities, including any costs for smart meters or advanced metering infrastructure whose functionality exceeds the minimum functionality adopted in O. Reg. 425/06, or costs associated with functions for which the Smart Metering Entity has the

exclusive authority to carry out pursuant to O. Reg. 393/07. Such costs will be considered at the time that Hydro Ottawa applies for the recovery of these costs.

Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates (“UTRs”) at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates (“RTSRs”). There are two RTSRs, whereas there are three UTRs. The two RTSRs are for network and connection. The wholesale line and transformation connection rates are combined into one retail connection service charge. Deferral accounts are used to capture timing differences and differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e., deferral accounts 1584 and 1586).

On May 28, 2009, the Board issued its Decision and Rate Order in proceeding EB-2008-0272, which set new UTRs for Ontario transmitters, effective July 1, 2009. The new UTRs effective July 1, 2009 were as follows:

- Network Service Rate was increased from \$2.57 to \$2.66 per kW per month, a 3.5% increase;
- Line Connection Service Rate remained unchanged at \$0.70 per kW per month; and
- Transformation Connection Service Rate was decreased from \$1.62 to \$1.57 per kW per month, for a combined Line and Transformation Connection Service Rates reduction of 2.2%.

On July 22, 2009 the Board issued an amended “Guideline for *Electricity Distribution Retail Transmission Service Rates*” (“RTSR Guideline”), which provided electricity distributors with instructions on the evidence needed, and the process to be used, to adjust RTSRs to reflect the changes in the UTRs effective July 1, 2009. The Board set

as a proxy at that time an increase of 3.5% for the Network Service Rate and reduction of 2.2% for the combined Line and Transformation Connection Service Rates. The Board also noted that there would be further changes to the UTRs in January 2010. The objective of resetting the rates is to minimize the prospective balances in deferral accounts 1584 and 1586.

On January 21, 2010, the Board approved new UTRs effective January 1, 2010. The new UTRs were as follows:

- Network Service Rate has increased from \$2.66 to \$2.97 per kW per month, an 11.7% increase over the July 1, 2009 level or 15.6% over the rate in effect prior to July 1, 2009;
- Line Connection Service Rate has increased from \$0.70 to \$0.73 per kW per month; and
- Transformation Connection Service Rate has increased from \$1.57 to \$1.71 per kW per month, for a combined Line and Transformation Connection Service Rates increase of 7.5% over the July 1, 2009 level or 5.2% over the rate in effect prior to July 1, 2009.

Hydro Ottawa proposed to change the existing RTS rates by the same proportions as the changes in the UTRs noted above effective July 1, 2009. Therefore, Hydro Ottawa has proposed to increase all of its RTS Network Rates by 3.5%, and decrease all of its RTS Connection Rates by 2.2%. However, in its reply submission, Hydro Ottawa agreed with Board staff that the RTSR rates should reflect the January 1, 2010 UTRs.

The Board notes that very few distributors, including Hydro Ottawa, included in their 2009 rates the July 1, 2009 level of UTRs since for most of them distribution rates would have been implemented on May 1, 2009. The Board also notes that Hydro Ottawa agreed to reflect the January 1, 2010 UTRs. Therefore, in accordance with the July 22, 2009 RTSR Guideline, the Board finds that the revisions to the RTSRs ought to reflect the changes from the current level (i.e. rate in effect prior to July 1, 2009) over the

January 1, 2010 level. This represents an increase of about 15.6% to the RTSR Network Service rate, and an increase of about 5.2% to the RTSR Line and Transformation Connection Service Rate. The Board will reflect these findings in Hydro Ottawa's draft Rate Order.

Review and Disposition of Group 1 Deferral and Variance Accounts

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provides that, during the IRM plan term, the distributor's Group 1 account balances will be reviewed and disposed of if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. The onus is on the distributor to justify why any account balance in excess of the threshold should not be disposed of.

Hydro Ottawa did not request a disposition of the Group 1 account balances because it had not exceeded the disposition threshold. Board staff submitted that Hydro Ottawa had demonstrated that it is not required to dispose of those account balances at this time. The Board agrees that a disposition of Hydro Ottawa's Group 1 account balances is not required at this time.

Review and Disposition of an LRAM Amount

Hydro Ottawa sought approval to recover an LRAM claim of \$235,563 over an eight month period. Hydro Ottawa's rationale for the proposed eight month period is to facilitate transition to a new rate year starting January 1, 2011.

In response to interrogatories from VECC and Board staff on the source of the input assumptions Hydro Ottawa used in calculating its LRAM claim, Hydro Ottawa noted that it relied on assumptions found in reports provided to the OPA by third parties as well as specific results for its 2007 Summer Savings program.

In its submission, Board staff noted that Hydro Ottawa's application was consistent with the Board's filing guidelines and that it took no issue with Hydro Ottawa's proposed LRAM claim. With respect to Hydro Ottawa's proposal to recover the LRAM amount over eight months, Board staff noted that rate riders are usually set on a twelve month basis but noted that it takes no issue with the proposed eight month period as the amount is not material. Board staff noted that its agreement to the eight month period does not constitute acceptance of the notion of aligning the rate year with the fiscal year.

The Board finds that Hydro Ottawa's application is consistent with the Board's CDM Guidelines and therefore approves the recovery of the LRAM amount of \$235,563.

For the reasons previously noted in this Decision and Order, the Board will not approve an eight month disposition period at this time. The Board will reflect in the draft Rate Order the disposition of the \$235,563 LRAM amount over a one year period.

Introduction of MicroFit Generator Service Classification and Rate

Ontario's Feed-In Tariff ("FIT") program for renewable energy generation was established in the *Green Energy and Green Economy Act, 2009*. The program includes a stream called Micro FIT, which is designed to encourage homeowners, businesses and others to generate renewable energy with projects of 10 kilowatts (kW) or less.

In its EB-2009-0326 Decision and Order, issued February 23, 2010, the Board approved the following service classification definition, which is to be used by all licensed distributors:

microFIT Generator

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system.

On March 17, 2010, the Board approved a province-wide fixed service charge of \$5.25 per month for all electricity distributors effective September 21, 2009.

The microFIT Generator service classification and the service charge will be included in the Tariffs of Rates and Charges.

Rate Model

The Board is providing Hydro Ottawa with a rate model (spreadsheet) and a draft Tariff of Rates and Charges (Appendix A) that reflects the elements of this Decision. The Board also reviewed the entries in the rate model to ensure that they were in accordance with the 2009 Board approved Tariff of Rates and Charges and the rate model was adjusted, where applicable, to correct any discrepancies.

The Board Orders That:

1. Hydro Ottawa's new distribution rates shall be effective May 1, 2010.
2. Hydro Ottawa shall review the draft Tariff of Rates and Charges set out in Appendix A. Hydro Ottawa shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order.

If the Board does not receive a submission by Hydro Ottawa to the effect that inaccuracies were found or information was missing pursuant to item 1 of this Decision and Order:

3. The draft Tariff of Rates and Charges set out in Appendix A of this order will become final, effective May 1, 2010, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2010.

If the Board receives a submission by Hydro Ottawa to the effect that inaccuracies were found or information was missing pursuant to item 1 of this Decision and Order, the Board will consider the submission of Hydro Ottawa and will issue a final Tariff of Rates and Charges.

4. Hydro Ottawa shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

Cost Awards

The Board will issue a separate Decision on cost awards once the following steps are completed:

1. VECC shall submit its cost claim by no later than 7 days from the date of this Decision and Order.
2. Hydro Ottawa shall file its response, if any, by no later than 14 days from the date of this Decision and Order.
3. VECC shall file its reply to Hydro Ottawa's response, if any, by no later than 21 days from the date of this Decision and Order.

4. Pursuant to section 30 of the Ontario Energy Board Act, 1998, Hydro Ottawa shall pay the Board's costs of and incidental to, this proceeding immediately upon receipt of the Board's invoice.

DATED at Toronto, April 1, 2010

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A
To Decision and Order
EB-2009-0231
April 29, 2010

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0231

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately 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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 8.52 |
| Smart Meter Funding Adder | \$ | 1.68 |
| Distribution Volumetric Rate | \$/kWh | 0.0207 |
| Low Voltage Service Rate | \$/kWh | 0.0002 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kWh | (0.0002) |
| Lost Revenue Adjustment Mechanism (LRAM) Recovery/Shared Savings Mechanism (SSM) Recovery Rate Rider – effective until April 30, 2011 | \$/kWh | 0.0001 |
| Retail Transmission Rate – Network Service Rate | \$/kWh | 0.0065 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kWh | 0.0044 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0231

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 14.73 |
| Smart Meter Funding Adder | \$ | 1.68 |
| Distribution Volumetric Rate | \$/kWh | 0.0185 |
| Low Voltage Service Rate | \$/kWh | 0.0002 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kWh | (0.0002) |
| Retail Transmission Rate – Network Service Rate | \$/kWh | 0.0059 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kWh | 0.0041 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0231

GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts 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 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|-------|----------|
| Service Charge | \$ | 250.76 |
| Smart Meter Funding Adder | \$ | 1.68 |
| Distribution Volumetric Rate | \$/kW | 3.0325 |
| Low Voltage Service Rate | \$/kW | 0.0756 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kW | (0.0297) |
| Retail Transmission Rate – Network Service Rate | \$/kW | 2.4405 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kW | 1.6704 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0231

GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|-------|----------|
| Service Charge | \$ | 4,032.07 |
| Smart Meter Funding Adder | \$ | 1.68 |
| Distribution Volumetric Rate | \$/kW | 2.8962 |
| Low Voltage Service Rate | \$/kW | 0.0808 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kW | (0.0348) |
| Retail Transmission Rate – Network Service Rate | \$/kW | 2.5342 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kW | 1.7851 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
TARIFF OF RATES AND CHARGES
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except for the microFIT Generator Class effective date of September 21, 2009

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EB-2009-0231

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. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|-------|-----------|
| Service Charge | \$ | 14,643.46 |
| Smart Meter Funding Adder | \$ | 1.68 |
| Distribution Volumetric Rate | \$/kW | 2.7725 |
| Low Voltage Service Rate | \$/kW | 0.0910 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kW | (0.0301) |
| Retail Transmission Rate – Network Service Rate | \$/kW | 2.8092 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kW | 2.0103 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
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EB-2009-0231

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These 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. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|--------|----------|
| Service Charge (per connection) | \$ | 4.03 |
| Distribution Volumetric Rate | \$/kWh | 0.0200 |
| Low Voltage Service Rate | \$/kWh | 0.0002 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kWh | (0.0002) |
| Retail Transmission Rate – Network Service Rate | \$/kWh | 0.0059 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kWh | 0.0041 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – APPROVED ON AN INTERIM BASIS

| | | |
|--|-------|----------|
| Service Charge | \$ | 107.83 |
| Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility): | | |
| General Service 50 to 1,499 kW customer | \$/kW | 1.4390 |
| General Service 1,500 to 4,999 kW customer | \$/kW | 1.3200 |
| General Service Large Use customer | \$/kW | 1.4648 |
| Rate Rider for Tax Change – effective until April 30, 2011: | | |
| General Service 50 to 1,499 kW customer | \$/kW | (0.0115) |
| General Service 1,500 to 4,999 kW customer | \$/kW | (0.0093) |
| General Service Large Use customer | \$/kW | (0.0118) |

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EB-2009-0231

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|-------|----------|
| Service Charge (per connection) | \$ | 1.89 |
| Distribution Volumetric Rate | \$/kW | 7.2304 |
| Low Voltage Service Rate | \$/kW | 0.0574 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kW | (0.1062) |
| Retail Transmission Rate – Network Service Rate | \$/kW | 1.8108 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kW | 1.2668 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
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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 controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

| | | |
|--|-------|----------|
| Service Charge (per connection) | \$ | 0.49 |
| Distribution Volumetric Rate | \$/kW | 3.4501 |
| Low Voltage Service Rate | \$/kW | 0.0561 |
| Rate Rider for Tax Change – effective until April 30, 2011 | \$/kW | (0.0409) |
| Retail Transmission Rate – Network Service Rate | \$/kW | 1.8016 |
| Retail Transmission Rate – Line and Transformation Connection Service Rate | \$/kW | 1.2409 |

MONTHLY RATES AND CHARGES – Regulatory Component

| | | |
|---|--------|--------|
| Wholesale Market Service Rate | \$/kWh | 0.0052 |
| Rural Rate Protection Charge | \$/kWh | 0.0013 |
| Standard Supply Service – Administrative Charge (if applicable) | \$ | 0.25 |

Hydro Ottawa Limited
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EB-2009-0231

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.25 |
|----------------|----|------|

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ALLOWANCES

| | | |
|---|----|--------|
| Transformer Allowance for Ownership - per kW of billing demand/month | \$ | (0.45) |
| Primary Metering Allowance for transformer losses – applied to measured demand and energy | % | (1.00) |

SPECIFIC SERVICE CHARGES**APPLICATION**

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| | | |
|---|----|-----------------------|
| Customer Administration | | |
| Arrears Certificate | \$ | 15.00 |
| Duplicate invoices for previous billing | \$ | 15.00 |
| Request for other billing information | \$ | 15.00 |
| Credit reference/credit check (plus credit agency costs) | \$ | 15.00 |
| Unprocessed Payment Charge (plus bank charges) | \$ | 15.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ | 30.00 |
| Non-Payment of Account | | |
| Late Payment - per month | % | 1.50 |
| Late Payment - per annum | % | 19.56 |
| Collection of account charge – no disconnection | \$ | 30.00 |
| Disconnect/Reconnect at meter – during regular hours | \$ | 65.00 |
| Disconnect/Reconnect at Meter - after regular hours | \$ | 185.00 |
| Disconnect/Reconnect at Pole – during regular hours | \$ | 185.00 |
| Disconnect/Reconnect at Pole – after regular hours | \$ | 415.00 |
| Temporary Service install & remove – overhead – no transformer | \$ | 500.00 |
| Specific Charge for Access to the Power Poles – per pole/year | \$ | 22.35 |
| Dry core transformer distribution charge | | As per Attached Table |

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EB-2009-0231

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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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 charge, per customer, per retailer | \$/cust. | 0.30 |
| Retailer-consolidated billing 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 | 1.0344 |
| Total Loss Factor – Secondary Metered Customer > 5,000 kW | 1.0170 |
| Total Loss Factor – Primary Metered Customer < 5,000 kW | 1.0240 |
| Total Loss Factor – Primary Metered Customer > 5,000 kW | 1.0069 |

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Dry Core Transformer Charges

| Transformers | No Load Loss (W) | Load Loss (W) | Cost of Transmission per kW | Cost of Energy and Wholesale Market per kWh | Total Monthly cost of power | Cost of Distribution per kW | Total |
|-----------------|------------------|---------------|-----------------------------|---|-----------------------------|-----------------------------|----------|
| Rates | | | \$3.6049 | \$0.0751 | | \$3.1561 | |
| 25 KVA 1 PH | 150 | 900 | \$0.58 | \$6.83 | \$7.41 | \$0.51 | \$7.92 |
| 37.5 KVA 1 PH | 200 | 1200 | \$0.77 | \$9.11 | \$9.88 | \$0.68 | \$10.55 |
| 50 KVA 1 PH | 250 | 1600 | \$0.98 | \$11.45 | \$12.44 | \$0.86 | \$13.30 |
| 75 KVA 1 PH | 350 | 1900 | \$1.31 | \$15.79 | \$17.10 | \$1.15 | \$18.25 |
| 100 KVA 1 PH | 400 | 2600 | \$1.58 | \$18.36 | \$19.94 | \$1.39 | \$21.33 |
| 150 KVA 1 PH | 525 | 3500 | \$2.10 | \$24.16 | \$26.25 | \$1.83 | \$28.09 |
| 167 KVA 1 PH | 650 | 4400 | \$2.61 | \$29.96 | \$32.56 | \$2.28 | \$34.85 |
| 200 KVA 1 PH | 696 | 4700 | \$2.79 | \$32.07 | \$34.86 | \$2.44 | \$37.30 |
| 225 KVA 1 PH | 748 | 5050 | \$3.00 | \$34.46 | \$37.46 | \$2.62 | \$40.09 |
| 250 KVA 1 PH | 800 | 5400 | \$3.21 | \$36.86 | \$40.06 | \$2.81 | \$42.87 |
| *15 KVA 3 PH | 125 | 650 | \$0.46 | \$5.62 | \$6.08 | \$0.41 | \$6.49 |
| *45 KVA 3 PH | 300 | 1800 | \$1.16 | \$13.66 | \$14.82 | \$1.01 | \$15.83 |
| *75 KVA 3 PH | 400 | 2400 | \$1.54 | \$18.21 | \$19.76 | \$1.35 | \$21.11 |
| *112.5 KVA 3 PH | 600 | 3400 | \$2.28 | \$27.17 | \$29.45 | \$1.99 | \$31.44 |
| *150 KVA 3 PH | 700 | 4500 | \$2.76 | \$32.09 | \$34.85 | \$2.42 | \$37.27 |
| *225 KVA 3 PH | 900 | 5300 | \$3.46 | \$40.90 | \$44.36 | \$3.03 | \$47.38 |
| *300 KVA 3 PH | 1100 | 6300 | \$4.19 | \$49.86 | \$54.05 | \$3.67 | \$57.72 |
| *500 KVA 3 PH | 1500 | 9700 | \$5.93 | \$68.80 | \$74.73 | \$5.19 | \$79.92 |
| *750 KVA 3 PH | 2100 | 12000 | \$7.99 | \$95.17 | \$103.16 | \$7.00 | \$110.16 |
| *1000 KVA 3 PH | 2600 | 15000 | \$9.93 | \$117.93 | \$127.85 | \$8.69 | \$136.54 |
| *1500 KVA 3 PH | 4000 | 22000 | \$15.06 | \$180.64 | \$195.70 | \$13.19 | \$208.89 |
| *2000 KVA 3 PH | 4800 | 24000 | \$17.61 | \$215.01 | \$232.63 | \$15.42 | \$248.04 |
| *2500 KVA 3 PH | 5700 | 26000 | \$20.43 | \$253.50 | \$273.93 | \$17.89 | \$291.82 |

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use

Average load factor = 0.46 average loss factor = 0.2489

* For non-preferred KVA ratings no load and load losses are interpolated as per CSA standard