

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

AND IN THE MATTER OF an Application by Horizon Utilities Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other charges for the distribution of electricity as of January 1, 2014.

HORIZON UTILITIES CORPORATION

2014 ELECTRICITY DISTRIBUTION RATE APPLICATION

EB-2013-0137

FILED: August 15, 2013

Applicant

Horizon Utilities Corporation
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Hamilton, Ontario
L8R 3M8

Indy J. Butany-DeSouza, MBA

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APPLICATION SUMMARY

1. The Applicant is Horizon Utilities Corporation ("Horizon Utilities"). Horizon Utilities is a corporation incorporated pursuant to the *Business Corporations Act (Ontario)* with its head office in the City of Hamilton. Horizon Utilities carries on the business of distributing electricity within the Cities of Hamilton and St. Catharines under licence of the Ontario Energy Board ("OEB" or the "Board") ED-2006-0031.
2. Horizon Utilities hereby applies to the OEB pursuant to section 78 of the *Ontario Energy Board Act, 1998* as amended (the "OEB Act") for approval of its proposed distribution rates and other charges, effective January 1, 2014.
3. Horizon Utilities applies for an Order or Orders approving the proposed Tariff of Rates and Charges, provided at Tab 4, pursuant to section 78 of the *OEB Act*, to be effective January 1, 2014. The Manager's Summary will address the following:
 - (a) An adjustment to existing rates to reflect the Price Cap Index Adjustment;
 - (b) Approval of the following Rate Riders:
 - (i) Continuation of the Shared Tax Savings Rate Rider;
 - (ii) Disposition of Group 1 Deferral and Variance Account balances and associated carrying charges;
 - (c) Adjustments to Retail Transmission Service Rates ("RTSR") and Low Voltage ("LV") rates to reflect changed Uniform Transmission Rates ("UTR") and Hydro One Networks distribution rates, respectively, that are to be effective January 1, 2014;
 - (d) No change to the Green Energy Act ("GEA") rate rider that was approved in principle in Horizon Utilities' 2011 Electricity Distribution Rate ("EDR") Application (EB-2010-0131); and
 - (e) No changes to existing Revenue-to-Cost Ratios;

4. Horizon Utilities has followed Chapter 3 of the *Filing Requirements for Electricity Transmission and Distribution Applications* revised July 17, 2013 (the "Chapter 3 Requirements"); and the Filing Instructions provided in the OEB's 2014 Incentive Regulation Mechanism ("IRM") Rate Generator Model, the Tax Sharing Workform, and the RTSR Adjustment Workform referred to collectively as the "Models", as provided to distributors by the OEB.
5. Horizon Utilities has provided additional information in its 2014 EDR Application where Horizon Utilities has determined that such information may be useful to the OEB.
6. Horizon Utilities requests that this Application be disposed of by way of a written hearing.
7. Horizon Utilities requests that all documents filed with the OEB in this proceeding be served on the undersigned.

All of which is respectfully submitted this 15th day of August, 2013

Original signed by Indy J. Butany-DeSouza

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MANAGER'S SUMMARY

1. Horizon Utilities is licenced by the OEB to provide electrical distribution activities within the cities of Hamilton and St. Catharines. Horizon Utilities charges rates and other charges approved by the OEB. Horizon Utilities is applying for adjustments to rates and charges effective January 1, 2014 in accordance with directions provided by the OEB pursuant to 4rd Generation Incentive Regulation Mechanism ("IRM4").
2. A copy of the current Tariff of Rates and Charges is provided at Tab 3 of the Application. The proposed 2014 Tariff of Rates and Charges is provided at Tab 4 of the Application.
3. The estimated customer bill impacts are provided at Tab 6 of the Application. A summary of the bill impacts by customer class is provided in Table 5. The total bill impact for an average residential customer with a monthly electricity consumption of 800 kWh in Horizon Utilities' service territory will be a decrease of \$0.74 or 0.62%. The total bill impact for an average General Service less than 50kW customer with a monthly electricity consumption of 2000 kWh will be a decrease of \$0.89 or 0.31%.
4. Horizon Utilities has organized its comments in accordance with the Chapter 3 Requirements; this Manager's Summary will address the following items:
 - Price Cap Adjustment
 - Shared Tax Savings Rider
 - Group 1 Variance Accounts
 - Retail Transmission Service Rates and Low Voltage Rates
 - Distribution System Plans - GEA
 - Proposed Distribution Rates and Other Charges
 - Conclusion
 - Relief Sought
 - Form of Hearing Requested
5. This Application includes the following information:
 - Tab 1 Application Summary;

- Tab 2 Manager's Summary;
- Tab 3 Authorized Tariff of Rates and Charges;
- Tab 4 Proposed 2014 Tariff of Rates and Charges;
- Tab 5 Shared Tax Savings Workform;
- Tab 6 2014 IRM Rate Generator.

The following live Excel models also accompany this Application:

- 2014 IRM Rate Generator Model;
- Retail Transmission Service Rates ("RTSR") Adjustment Workform; and
- Shared Tax Savings Workform.

Price Cap Adjustment

6. The OEB's 2014 IRM Rate Generator Model calculated a Price Cap Index increase of 0.98% for Horizon Utilities based on a Price Escalator ("GDP-IPI") of 2.0%, minus a Productivity Factor of 0.72% minus a Stretch Factor of 0.30%. Horizon Utilities understands that the GDP-IPI currently used in the model is a place holder and will be adjusted for those distributors whose rate year has been aligned with their fiscal year. Chapter 3 notes in its update of July 17, 2013; *"Board staff will update each distributor's Rate Generator with the final parameters to be established by the Board in the supplemental report on the RRFE. The Board expects to issue its Letter of Direction to proceed with the Notice of Application subsequent to this update. Distributors will have an opportunity to comment on the accuracy of Board staff's update as part of the draft Rate Order process"*. It is expected that the information to update the GDP-IPI and Stretch Factors will be available before the implementation date of the 2014 Tariff of Rates and Charges.

Rate Riders

7. Horizon Utilities currently has authorization for the following Rate Riders that are effective until December 31, 2013:
 - (a) Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2013 Applicable only for Non-RPP Customers;

- (b) Rate Rider for Deferral/Variance Account Disposition (2013) – effective until December 31, 2013;
- (c) Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013; and
- (d) GEA Rate Rider effective until December 31, 2013; and
- (e) The Shared Tax Savings Rider effective until December 31, 2013.

Shared Tax Savings Rider

8. On September 17, 2008, the OEB released the *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* (EB-2007-0673). As part of that report, the OEB determined a 50/50 sharing of the impact of known legislated tax changes. Horizon Utilities has completed the Shared Tax Savings Workform (included in this Application at Tab 5) and the resulting rate riders have been calculated for all rate classes and included in the 2014 IRM Rate Generator Model. Based on this Workform, Horizon Utilities has computed 2014 incremental tax savings of \$548,513 and a shared tax savings of \$274,256. Table 1 below illustrates the Tax Savings to be shared.

Table 1 – Tax Savings to be Shared

2011 Grossed-up Tax Amount	2014 Grossed-up Tax Amount	2014 Incremental Tax Savings	2014 Sharing of Tax Savings (50%)
\$6,093,853	\$5,545,340	(\$548,513)	(\$274,256)

Based on Table 1 above, the resulting rate riders for the Shared Tax Savings have been determined by rate class and are displayed in Table 2 below.

Table 2 – Shared Tax Savings Rate Rider by Customer Class

Rate Class	Distribution Volumetric Rate Rider (kWh)	Distribution Volumetric Rate Rider (kW)
Residential	(\$0.0001)	
General Service Less Than 50 kW	(\$0.0001)	
General Service 50 to 4,999 kW		(\$0.0100)
Large Use > 5000 kW		(\$0.0071)
Unmetered Scattered Load	(\$0.0004)	
Sentinel Lighting		(\$0.3552)
Street Lighting		(\$0.0168)
Standby Power		(\$0.0066)

Deferral and Variance Accounts

Group 1 Accounts

9. As discussed in the July 31, 2009 *Report of the Board on the Electricity Distributors' Deferral and Variance Account Review Initiative* (the "EDDVAR Report", EB-2008-0046), only "Group 1" Accounts, which do not require a prudence review, are to be addressed in IRM applications. The OEB established a disposition threshold of +/- \$0.001/kWh for Group 1 Accounts. At page 10 of the EDDVAR Report, the OEB states that "*When this threshold is exceeded, a distributor will file a proposal for the disposition of all revised Group 1 Account balances (including carrying charges). The onus will be on the distributor to justify why any Account balance should not be cleared.*"
10. Horizon Utilities has completed the 2014 IRM Rate Generator Model, worksheet 5, "2014 Continuity Schedule", the continuity schedule for deferral and variance accounts. Based on the last OEB approved load forecast from Horizon Utilities' 2011 EDR Cost of Service Application (EB-2010-0131), Horizon Utilities' Group 1 deferral and variance account balances per kWh have been determined to be (\$0.0024/kWh), which demonstrates that the threshold test has been exceeded. Horizon Utilities is therefore seeking disposition in the amount of (\$10,399,111) for Group 1 Account balances.

11. Horizon Utilities is seeking a one year disposition period for the Group 1 Accounts balances. This approach is aligned to the EDDVAR Report which states that the default disposition period to clear the Group 1 Accounts balances by means of a rate rider should be one year.
12. Horizon Utilities is not seeking disposition of Group 1 Account 1595 through this Application. Horizon Utilities' currently has only one authorized 1595 disposition left which will be complete at the end of December 2013.

a) Account 1595, sub-account – Balances approved for disposition through Horizon Utilities' 2013 IRM3 EDR Application (EB-2012-0132) included the amounts recorded as of December 31, 2011 plus carrying charges and are being disposed of through rate riders that operate over a one year period that will end December 31, 2013; the audited 1595 balances as of the end of 2012 do not reflect the total disposition of Account 1595 as Horizon Utilities' rate riders remain in effect until December 31, 2013.

13. In Horizon Utilities' 2013 IRM3 EDR Application (EB-2012-0132), the OEB approved the disposition of (\$4,966,768) of principal and associated carrying charges of Group 1 deferral and variance account balances as at December 31, 2011 plus interest to December 31, 2012. In Table 3 below, Horizon Utilities confirms that these balances have been transferred to Account 1595.

Table 3 – Deferral and Variance Accounts Approved for Disposition

Account Description	Account Number	A 2.1.7 RRR as at Dec 31, 2011	B 2012 Board Approved Disposition	C = (A-B) Balance as at Dec 31, 2011 less Board Approved Disposition	D 2012 Projected Interest for 2011 Principal	E=(C+D) Total	F Total 2013 IRM Claim	G=(F-E) Variance (Interest Differential)
Group 1 Accounts:								
LV Variance Account	1550	\$117,339	\$0	\$117,339	\$1,702	\$119,041	\$119,041	(\$0)
RSVA - Wholesale Market Service Charge	1580	(\$5,577,002)	\$0	(\$5,577,002)	(\$81,126)	(\$5,658,127)	(\$5,658,127)	(\$0)
RSVA - Retail Transmission Network Charge	1584	\$658,101	\$0	\$658,101	\$9,290	\$667,391	\$667,391	(\$0)
RSVA - Retail Transmission Connection Charge	1586	(\$169,643)	\$0	(\$169,643)	(\$2,504)	(\$172,147)	(\$172,147)	(\$0)
RSVA - Power (excluding Global Adjustment)	1588	(\$1,050,976)	\$0	(\$1,050,976)	(\$15,162)	(\$1,066,138)	(\$1,066,137)	\$1
RSVA - Power - Sub-Account - Global Adjustment	1588	\$1,127,661	\$0	\$1,127,661	\$15,553	\$1,143,214	\$1,143,212	(\$2)
Group 1 Total		(\$4,894,519)	\$0	(\$4,894,519)	(\$72,246)	(\$4,966,765)	(\$4,966,768)	(\$2)

14. Horizon Utilities has reconciled the following Group 1 Accounts balances filed in the 2012 RRR, 2.1.7 (see Table 4 below) and disposition of these balances is requested by this Application.

Table 4 – Group 1 Accounts Reconciled to RRR 2.1.7

		A	B	C = (A-B)	D	E=(C+D)	F	G=(F-E)
Account Description	Account Number	2.1.7 RRR as at Dec 31, 2012	2013 Board Approved Disposition	Balance as at Dec 31, 2012 less Board Approved Disposition	2013 Projected Interest for 2012 Principal	Total	Total 2014 IRM Claim	Variance (Interest Differential)
Deferral/Variance Account Rate Rider								
LV Variance Account	1550	\$135,823	(\$119,041)	\$16,782	\$ 222	\$17,004	\$ 17,004	(\$1)
RSVA - Wholesale Market Service Charge	1580	(\$12,247,048)	\$5,658,127	(\$6,588,921)	(\$95,345)	(\$6,684,266)	(\$6,684,265)	\$1
RSVA - Retail Transmission Network Charge	1584	\$847,675	(\$667,391)	\$180,284	\$2,223	\$182,507	\$182,506	(\$1)
RSVA - Retail Transmission Connection Charge	1586	(\$248,990)	\$172,147	(\$76,843)	(\$1,138)	(\$77,981)	(\$77,981)	\$0
RSVA - Power (excluding Global Adjustment)	1588	(\$1,595,956)	\$1,066,137	(\$529,819)	(\$7,672)	(\$537,492)	(\$537,490)	\$2
RSVA - Power - Sub-Account - Global Adjustment	1589	(\$2,107,090)	(\$1,143,212)	(\$3,250,302)	(\$48,581)	(\$3,298,883)	(\$3,298,885)	(\$2)
Group 1 Total		(\$15,215,587)	\$4,966,768	(\$10,248,819)	(\$150,292)	(\$10,399,111)	(\$10,399,111)	(\$0)

Retail Transmission Service Rates and Low Voltage Rates

Hydro One Networks Inc. filed an application seeking OEB authorization to charge changed UTRs effective January 1, 2013 and January 1, 2014 (EB-2012-0031). The Board issued its decision in the 2013 proceeding (i.e. EB-2012-0031) on June 6, 2013, setting rates for January 1, 2013. Horizon Utilities has completed and filed an RTSR Adjustment Workform that will calculate new RTSRs effective January 1st, 2014. Horizon Utilities expects that consistent with past practice, the Board staff will adjust each distributor's 2014 IRM Rate Generator Model to incorporate changes, as appropriate.

In the OEB's filing requirements issued July 17, 2013, Section 3.2.8 states:

The Board will provide a filing module to distributors to assist in calculating the distributor's class-specific RTSRs. The filing module will reflect the most recent UTRs approved by the Board (EB-2012-0031), issued on December 20, 2012 and effective January 1, 2013. Once any January 1, 2014 UTR adjustments are determined, Board staff will adjust each distributor's 2014 RTSR model and Rate Generator to incorporate these changes.

- Horizon Utilities will seek adjusted LV rates to reflect changes to Hydro One Networks Inc.'s distribution rates.

Distribution System Plans

In Horizon Utilities' 2013 EDR Application (EB-2012-0132), the OEB approved a continuation of the GEA rate rider of \$0.04 per customer effective January 1, 2013, as per the Board's decision in Horizon Utilities' 2011 EDR Cost of Service Application (EB-2010-0131). Horizon Utilities is

applying for authorization to continue to charge a GEA rate rider in the 2014 year, in the amount of \$0.04/customer/month.

Proposed Distribution Rates and Other Charges

Horizon Utilities' proposed Tariff of Rates and Charges and customer bill impacts are outputs of the 2014 IRM Rate Generator Model provided at Tab 6. Table 5 below identifies the monthly total bill impacts for the rate classes listed. Horizon Utilities submits that this application will impact all customer classes insofar as the proposed 2014 rates provide for an estimated bill decrease for all customer classes, from the 2013 OEB approved rates.

Table 5 – Monthly Total Bill Impacts

Customer Class	Billing Units	Average Monthly Volume	Distribution charges		Bill Impacts on Distribution Charges		Total Bill Charges		Total Bill Impact	
			*Current	Jan 1, 2014 Rates	\$	%	*Current	Jan 1, 2014 Rates	\$	%
Residential	kWh	800	\$ 28.32	\$ 27.50	\$ (0.82)	(2.90)%	\$ 119.02	\$ 118.27	\$ (0.75)	(0.63)%
GS< 50kW	kWh	2,000	\$ 52.47	\$ 51.37	\$ (1.10)	(2.09)%	\$ 287.47	\$ 286.57	\$ (0.90)	(0.31)%
GS 50 to 4,999 kW	kW	2,500	\$ 4,894.82	\$ 2,889.20	\$ (2,005.62)	(40.97)%	\$ 121,145.13	\$ 119,236.64	\$ (1,908.49)	(1.58)%
Large Use > 5,000 kW	kW	5,000	\$ 29,282.51	\$ 27,060.19	\$ (2,222.32)	(7.59)%	\$ 294,298.61	\$ 292,337.35	\$ (1,961.26)	(0.67)%
*Current charges reflect those approved in Horizon Utilities 2013 Electricity Distribution Rate Application [EB-2012-0132], adjusted for the addition of the SME, removal of the SMDR and adjusted WMS / Rural Rate Protection. Total Bill Charges include HST and OCEB.										

Revenue-to-Cost Ratio Adjustments

16. Horizon Utilities is not applying for Revenue-to-Cost Ratio Adjustments.

Lost Revenue Adjustment Mechanism

17. The current principal balance in the LRAM-VA based on the 2011 OPA results is a credit balance of \$56,660 which is not considered to be significant by Horizon Utilities as outlined in the Chapter 3 Filing Requirements, dated July 17, 2013. Upon receipt of final 2012 CDM results from the Ontario Power Authority, Horizon Utilities will quantify the 2012 LRAM claim and examine its impact on the LRAM-VA; if the balance is significant, Horizon Utilities may seek to dispose of it through rates.

Incremental Capital Module

18. Horizon Utilities is not applying for approval of incremental capital expenditures.

Z-factor Claims

19. Horizon Utilities is not applying for a Z-Factor Claim in this Application.

Conclusion

20. Horizon Utilities has complied with the instructions provided in the OEB's 2014 IRM Rate Generator Model and the Shared Tax Saving Workform, as well as the OEB's Chapter 3 Requirements dated July 17, 2013.
21. The proposed rates for the distribution of electricity reflect Horizon Utilities' 2013 distribution rates adjusted for the price cap as calculated in the Models.
22. Horizon Utilities' Specific Service Charges are consistent with those previously approved by the OEB in Horizon Utilities' 2013 Tariff of Rates and Charges (EB-2012-0132).
23. Horizon Utilities intends to publish the Notice of Application in the Hamilton Spectator, the St. Catharines Standard and Journal Le Regional. The Hamilton Spectator's daily circulation and readership are approximately 100,000 and 230,000, respectively. It services Hamilton, Burlington and surrounding communities Stoney Creek, Ancaster, Dundas, Flamborough and Glanbrook, as well as the Niagara communities of Grimsby and Beamsville along with Brant County and Haldimand-Norfolk towns such as Caledonia, Hagersville and Dunnville. The Spectator also serves Halton Region, as far east as Oakville, and as far North as Southampton. The St. Catharines Standard's daily circulation and readership are approximately 22,000 and 70,000, respectively. It services the city of St. Catharines and is the largest daily newspaper in Niagara. Journal Le Regional, Hamilton-Niagara the French newspaper, has a weekly circulation of approximately 7,000. All of the publications are provided through paid subscriptions and all have website access.

Relief Sought

24. Horizon Utilities applies for an Order or Orders approving the Tariff of Rates and Charges set out in Tab 4 to this Application as just and reasonable rates and charges pursuant to section 78 of the OEB Act, to be effective January 1, 2014.

Form of Hearing Requested

25. Horizon Utilities requests that this Application be disposed of by way of a written hearing.

All of which is respectfully submitted this 15th day of August, 2013

Original signed by Indy J. Butany-DeSouza

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Horizon Utilities Corporation

Tab 3

Authorized Tariff of Rates and Charges for 2013

Appendix A

To Decision and Order

Draft Tariff of Rates and Charges

Board File No: EB-2012-0132

DATED: December 6, 2012

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2013

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

EB-2012-0132

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. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.69
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$	1.47
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	(0.61)
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0145
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kWh	(0.0014)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0005
Rate Rider for Tax Change – effective until December 31, 2013	\$/kWh	(0.0001)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kWh	0.0011
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2013

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

EB-2012-0132

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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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It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.70
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$	3.62
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	7.61
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0085
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kWh	(0.0014)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0005
Rate Rider for Tax Change – effective until December 31, 2013	\$/kWh	(0.0001)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2013

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

EB-2012-0132

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	298.15
Rate Rider for Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service application	\$	5.40
Rate Rider for Disposition of Residual Historical Smart Meter Costs – effective until April 30, 2013	\$	10.63
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kW	2.0680
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kW	(0.5076)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1653
Rate Rider for Tax Change – effective until December 31, 2013	\$/kW	(0.0104)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kW	0.0995
Retail Transmission Rate - Network Service Rate	\$/kW	2.4273
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9016

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2013

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

EB-2012-0132

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge		\$	23,019.37
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013		\$	0.04
Distribution Volumetric Rate		\$/kW	1.3581
Low Voltage Service Rate		\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kW		(0.2980)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013			
Applicable only for Non-RPP Customers		\$/kW	0.0970
Rate Rider for Tax Change – effective until December 31, 2013		\$/kW	(0.0074)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013		\$/kW	0.0780
Retail Transmission Rate - Network Service Rate		\$/kW	2.7728
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	2.1852

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2013

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

EB-2012-0132

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.26
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0144
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kWh	(0.0014)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kWh	0.0005
Rate Rider for Tax Change – effective until December 31, 2013	\$/kWh	(0.0001)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2013

This schedule supersedes and replaces all previously
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EB-2012-0132

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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. In addition, the charges in the MONTHLY RATES AND CHARGES – Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.50
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kW	12.3422
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kW	(0.4895)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013		
Applicable only for Non-RPP Customers	\$/kW	0.1594
Rate Rider for Tax Change – effective until December 31, 2013	\$/kW	(0.0863)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kW	0.9115
Retail Transmission Rate - Network Service Rate	\$/kW	2.0170
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5302

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2013

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

EB-2012-0132

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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.

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It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)		\$	2.35
Rate Rider for Recovery of Green Energy Act related costs – effective until December 31, 2013		\$	0.04
Distribution Volumetric Rate		\$/kW	6.2630
Low Voltage Service Rate		\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Account (2013) - effective until December 31, 2013	\$/kW		(0.4976)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013			
Applicable only for Non-RPP Customers		\$/kW	0.1620
Rate Rider for Tax Change – effective until December 31, 2013		\$/kW	(0.0537)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013		\$/kW	0.5670
Retail Transmission Rate - Network Service Rate		\$/kW	1.9109
Retail Transmission Rate - Line and Transformation Connection Service Rate		\$/kW	1.4919

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2013

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approved schedules of Rates, Charges and Loss Factors

EB-2012-0132

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Standby Charge – for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load	\$/kW	2.5221
Rate Rider for Tax Change – effective until December 31, 2013	\$/kW	(0.0069)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	\$/kW	0.0733

Horizon Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2013

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

EB-2012-0132

microFIT 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

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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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2013

This schedule supersedes and replaces all previously
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EB-2012-0132

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 Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
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
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35
Administrative Billing Charge	\$	150.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2013

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EB-2012-0132

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.50
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	0.30
Service Transaction Requests (STR)	\$/cust.	(0.30)
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	1.0407
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0179
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0303
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0078

Horizon Utilities Corporation

Tab 4

Proposed 2014 Tariff of Rates and Charges

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0137

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

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.83
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of	\$	1.47
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.01460
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00720
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00520
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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EB-2013-0137

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.02
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of	\$	3.62
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.00860
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00630
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00470
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

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EB-2013-0137

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	301.07
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of	\$	5.40
Distribution Volumetric Rate	\$/kW	2.08830
Low Voltage Volumetric Rate	\$/kW	0.02169
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kW	(0.58990)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.47700)
Retail Transmission Rate - Network Service Rate	\$/kW	2.50710
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.87340
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01000)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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approved schedules of Rates, Charges and Loss Factors**

EB-2013-0137

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23,244.96
Distribution Volumetric Rate	\$/kW	1.37140
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kW	(0.34620)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.28000)
Retail Transmission Rate - Network Service Rate	\$/kW	2.86400
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.15280
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.00710)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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EB-2013-0137

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than,

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.35
Distribution Volumetric Rate	\$/kWh	0.01450
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00640
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00480
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00040)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0137

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.54
Distribution Volumetric Rate	\$/kW	12.46320
Low Voltage Volumetric Rate	\$/kW	0.01745
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kW	(0.56880)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.46000)
Retail Transmission Rate - Network Service Rate	\$/kW	2.08330
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.50750
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.35520)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0137

STREET LIGHTING SERVICE CLASSIFICATION

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

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.37
Distribution Volumetric Rate	\$/kW	6.32440
Low Voltage Volumetric Rate	\$/kW	0.01702
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2014	\$/kW	(0.57830)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.46760)
Retail Transmission Rate - Network Service Rate	\$/kW	1.97370
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.46980
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01680)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2014

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

EB-2013-0137

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load	\$/kW	2.52210
Rate Rider for Application of Tax Change - effective until December 31, 2014		(0.00660)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate

Rural Rate Protection Charge

Standard Supply Service - Administrative Charge (if applicable)

MICROFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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MONTHLY RATES AND CHARGES - Regulatory Component

MONTHLY RATES AND CHARGES - Regulatory Component

Horizon Utilities Corporation

Tab 5

Shared Tax Savings Workform



Incentive Regulation Shared Tax Savings Model for 2014 Filers

Version 1.1

Utility Name	Horizon Utilities Corporation
Service Territory Name	Hamilton & St. Catharines
Assigned EB Number	EB-2013-0137
Name and Title	Indy J. Butany-DeSouza, Vice President - Regulatory Services
Phone Number	905-317-4765
Email Address	indy.butany@horizonutilities.com
Date	Friday, July 26, 2013
Last COS Re-based Year	2011

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



Incentive Regulation Shared Tax Savings Model for 2014 Filers

- 1. Info**
- 2. Table of Contents**
- 3. Re-Based Billing Determinants and Rates**
- 4. Re-Based Revenue from Rates**
- 5. Z-Factor Tax Changes**
- 6. Calculation of Tax Change Variable Rate Rider**



Enter your 2013 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

Last COS Re-based Year was in 2011

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	214,658	1,539,676,985		14.53	0.0143	
GSLT50	General Service Less Than 50 kW	Customer	kWh	17,931	537,886,860		32.35	0.0084	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	2,279	1,745,006,174	4,758,680	294.96		2.0459
LU	Large Use > 5000 kW	Customer	kW	12	538,081,868	2,500,000	22,773.42		1.3436
USL	Unmetered Scattered Load	Connection	kWh	52,388	40,006,298		9.16	0.0142	
Sen	Sentinel Lighting	Connection	kW	3,228	12,541,586	1,421	4.45		12.2103
SL	Street Lighting	Connection	kW	501	502,459	111,295	2.32		6.1961
SB	Stand-By	Connection	kW			199,012			2.4952
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



Incentive Regulation Shared Tax Savings Model for 2014 Filers

Calculating Re-Based Revenue from rates. No input required.

Last COS Re-based Year was in 2011

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	214,658	1,539,676,985	0	14.53	0.0143	0.0000	37,427,769	22,017,381	0	59,445,150
General Service Less Than 50 kW	17,931	537,886,860	0	32.35	0.0084	0.0000	6,960,814	4,518,250	0	11,479,064
General Service 50 to 4,999 kW	2,279	1,745,006,174	4,758,680	294.96	0.0000	2.0459	8,066,566	0	9,735,783	17,802,349
Large Use > 5000 kW	12	538,081,868	2,500,000	22,773.42	0.0000	1.3436	3,279,372	0	3,359,000	6,638,372
Unmetered Scattered Load	52,388	40,006,298	0	9.16	0.0142	0.0000	5,758,489	568,089	0	6,326,578
Sentinel Lighting	3,228	12,541,586	1,421	4.45	0.0000	12.2103	172,375	0	17,351	189,726
Street Lighting	501	502,459	111,295	2.32	0.0000	6.1961	13,948	0	689,595	703,543
Stand-By	0	0	199,012	0.00	0.0000	2.4952	0	0	496,575	496,575
							61,679,334	27,103,720	14,298,304	103,081,358



Incentive Regulation Shared Tax Savings Model for 2014 Filers

This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).
Step 2: In the green input cells below, please enter the information related to the last Cost of Service Filing.

Summary - Sharing of Tax Change Forecast Amounts

For the 41481 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

For the 41481 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)				\$ 414,250			
1. Tax Related Amounts Forecast from Capital Tax Rate Changes							
	2008	2009	2010	2011	2012	2013	2014
Taxable Capital				\$ 369,052,367			\$ 369,052,367
Deduction from taxable capital up to \$15,000,000				\$ 15,000,000			\$ 15,000,000
Net Taxable Capital				\$ 354,052,367			\$ 354,052,367
Rate							
Ontario Capital Tax (Deductible, not grossed-up)							
2. Tax Related Amounts Forecast from Income Tax Rate Changes							
	2008	2009	2010	2011	2012	2013	2014
Regulatory Taxable Income				\$ 16,943,679			\$ 16,943,679
Corporate Tax Rate				26.45%			26.50%
Tax Impact				\$ 4,481,946			\$ 4,075,824.94
Grossed-up Tax Amount				\$ 6,093,853			\$ 5,545,340
Tax Related Amounts Forecast from Capital Tax Rate Changes				\$ -			
Tax Related Amounts Forecast from Income Tax Rate Changes				\$ 6,093,853			\$ 5,545,340
Total Tax Related Amounts				\$ 6,093,853			\$ 5,545,340
Incremental Tax Savings							-\$ 548,513
Sharing of Tax Savings (50%)							-\$ 274,256



Incentive Regulation Shared Tax Savings Model for 2014 Filers

This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 11 "Proposed Rates" of the 2014 IRM Rate Generator Model. Rate description should be entered as "Rate Rider for Tax Change".

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$59,445,150	57.67%	-\$158,159	1,539,676,985	0	-\$0.0001	
General Service Less Than 50 kW	\$11,479,064	11.14%	-\$30,541	537,886,860	0	-\$0.0001	
General Service 50 to 4,999 kW	\$17,802,349	17.27%	-\$47,365	1,745,006,174	4,758,680		-\$0.0100
Large Use > 5000 kW	\$6,638,372	6.44%	-\$17,662	538,081,868	2,500,000		-\$0.0071
Unmetered Scattered Load	\$6,326,578	6.14%	-\$16,832	40,006,298	0	-\$0.0004	
Sentinel Lighting	\$189,726	0.18%	-\$505	12,541,586	1,421		-\$0.3552
Street Lighting	\$703,543	0.68%	-\$1,872	502,459	111,295		-\$0.0168
Stand-By	\$496,575	0.48%	-\$1,321	0	199,012		-\$0.0066
	<u>\$103,081,358</u> H	<u>100.00%</u>	<u>-\$274,256</u> I				

Horizon Utilities Corporation

Tab 6

2014 IRM Rate Generator



Incentive Regulation Model for 2014 Filers

Version 2.3

Utility Name Horizon Utilities Corporation

Service Territory

Assigned EB Number EB-2013-0137

Name of Contact and Title Indy J. Butany-DeSouza, Vice President-Regulatory

Phone Number 905-317-4765

Email Address indy.butany@horizonutilities.com


We are applying for rates effective Wednesday, January 01, 2014

Rate-Setting Method IRM 4


Please indicate in which Rate Year the Group 1
accounts were last cleared¹

2013

Notes

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

 White cells contain fixed values, automatically generated values or formulae.

Note:

1. Rate year of application

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Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

- | | |
|--------------------------------|------------------------------|
| 1. Information Sheet | 8. Calculation of Def-Var RR |
| 2. Table of Contents | 9. Rev2Cost_GDPIPI |
| 3. Rate Class Selection | 10. Other Charges & LF |
| 4. Current Tariff Schedule | 11. Proposed Rates |
| 5. 2014 Continuity Schedule | 12. Summary Sheet |
| 6. Billing Det. for Def-Var | 13. Final Tariff Schedule |
| 7. Cost Allocation for Def-Var | 14. Bill Impacts |



Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges, including the MicroFit Class.

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges?

9

Select Your Rate Classes from the **Blue Cells** below. Please ensure that a rate class is assigned to **each shaded cell.**

Rate Class Classification	
1	RESIDENTIAL
2	GENERAL SERVICE LESS THAN 50 KW
3	GENERAL SERVICE 50 TO 4,999 KW
4	LARGE USE
5	UNMETERED SCATTERED LOAD
6	SENTINEL LIGHTING
7	STREET LIGHTING
8	STANDBY POWER
9	microFIT



Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

For each class, Applicants are required to copy and paste the class descriptions (located directly under the class name) and the description of the applicability of those rates (description is found under the class name and directly under the word "APPLICATION"). By using the drop-down lists located under the column labeled "Rate Description", please select the descriptions of the rates and charges that **BEST MATCHES** the descriptions on your most recent Board-Approved Tariff of Rates and Charges. If the description is not found in the drop-down list, please enter the description in the green cells under the correct class exactly as it appears on the tariff. Please do not enter more than one "Service Charge" for each class for which a base monthly fixed charge applies.

Horizon Utilities Corporation TARIFF OF RATES AND CHARGES

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. 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component (If applicable, Effective Date MUST be included in rate description)

Service Charge	\$	14.6900
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	1.4700
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.7880
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.0400

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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

<p>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.</p>
<p>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.</p>
<p>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.</p>

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

[illegible]

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

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.

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

[illegible]

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

LARGE USE Service Classification

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component (If applicable, Effective Date MUST be included in rate description)

Service Charge	\$	23,019.37
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kW	1.3581
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kW	(0.2980)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for	\$/kW	0.0970
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.0780
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.0074)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7728
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1852

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

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

<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.</p>

Service Charge (per connection)	\$	9.26
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0144
Low Voltage Volumetric Rate	\$/kWh	0.00006

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Further servicing details are available in the distributor's Conditions of Service.

<p>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.</p>
<p>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.</p>

[illegible]

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service - Administrative Charge (if applicable)	\$	0.2500

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

STANDBY POWER Service Classification

APPLICATION

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

[illegible]

Wholesale Market Service Rate		
Rural Rate Protection Charge		
Standard Supply Service - Administrative Charge (if applicable)		

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.

<p>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.</p>
<p>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.</p>
<p>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.</p>
<p>It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.</p>

Service Charge	\$	5.40



Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
RSVA - Wholesale Market Service Charge	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power (excluding Global Adjustment)	1588
RSVA - Global Adjustment	1589
Recovery of Regulatory Asset Balances	1590
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595
Group 1 Sub-Total (including Account 1589 - Global Adjustment)	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)	
RSVA - Global Adjustment	1589
Deferred Payments in Lieu of Taxes	1562
Total of Group 1 and Account 1562	
Special Purpose Charge Assessment Variance Account⁴	1521
LRAM Variance Account⁶	1568
Total including Accounts 1562 and 1568	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

² For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

³ If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

⁴ Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2006	
Account Descriptions	Account Number	Closing Principal Balance as of Dec-31-06	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts			
LV Variance Account	1550		
RSVA - Wholesale Market Service Charge	1580		
RSVA - Retail Transmission Network Charge	1584		
RSVA - Retail Transmission Connection Charge	1586		
RSVA - Power (excluding Global Adjustment)	1588		
RSVA - Global Adjustment	1589		
Recovery of Regulatory Asset Balances	1590		
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595		
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595		
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595		
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595		
Group 1 Sub-Total (including Account 1589 - Global Adjustment)			
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)			
RSVA - Global Adjustment	1589		
Deferred Payments in Lieu of Taxes	1562		
Total of Group 1 and Account 1562			
Special Purpose Charge Assessment Variance Account⁴	1521		
LRAM Variance Account⁵	1568		
Total including Accounts 1562 and 1568			

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions		2007									
		Opening Principal Amounts as of Jan-1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments ²	Board-Approved Disposition during 2007	Adjustments during 2007 - other ¹	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ¹	Closing Interest Amounts as of Dec-31-07
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
RSVA - Wholesale Market Service Charge	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power (excluding Global Adjustment)	1588	0				0	0				0
RSVA - Global Adjustment	1589	0				0	0				0
Recovery of Regulatory Asset Balances	1590	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595	0				0	0				0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		0	0	0	0	0	0	0	0	0	0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0
Deferred Payments in Lieu of Taxes	1562	0				0	0				0
Total of Group 1 and Account 1562		0	0	0	0	0	0	0	0	0	0
Special Purpose Charge Assessment Variance Account⁴	1521										
LRAM Variance Account⁵	1568										
Total including Accounts 1562 and 1568		0	0	0	0	0	0	0	0	0	0

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2008										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit / (Credit) during 2008 excluding interest and adjustments ²	Board-Approved Disposition during 2008	Adjustments during 2008 - other ¹	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ¹	Closing Interest Amounts as of Dec-31-08	
Group 1 Accounts												
LV Variance Account	1550	0				0	0				0	
RSVA - Wholesale Market Service Charge	1580	0				0	0				0	
RSVA - Retail Transmission Network Charge	1584	0				0	0				0	
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0	
RSVA - Power (excluding Global Adjustment)	1588	0				0	0				0	
RSVA - Global Adjustment	1589	0				0	0				0	
Recovery of Regulatory Asset Balances	1590	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595	0				0	0				0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		0	0	0	0	0	0	0	0	0	0	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		0	0	0	0	0	0	0	0	0	0	
RSVA - Global Adjustment	1589	0	0	0	0	0	0	0	0	0	0	
Deferred Payments in Lieu of Taxes	1562	0				0	0				0	
Total of Group 1 and Account 1562		0	0	0	0	0	0	0	0	0	0	
Special Purpose Charge Assessment Variance Account ⁴	1521											
LRAM Variance Account ⁶	1568											
Total including Accounts 1562 and 1568		0	0	0	0	0	0	0	0	0	0	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions		2009									
		Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments ²	Board-Approved Disposition during 2009	Adjustments during 2009 - other ¹	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ¹	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	(739,175)	69,685			(670,490)	(38,926)	230			(38,696)
RSVA - Wholesale Market Service Charge	1580	(10,715,389)	(1,995,239)			(12,710,628)	(637,490)	(6,746)			(644,235)
RSVA - Retail Transmission Network Charge	1584	(6,487,893)	907,196			(5,580,697)	(197,265)	5,355			(191,910)
RSVA - Retail Transmission Connection Charge	1586	328,719	(324,102)			4,618	59,130	(555)			58,575
RSVA - Power (excluding Global Adjustment)	1588	(2,338,954)	(1,406,215)			(3,745,169)	(68,354)	(22,393)			(90,747)
RSVA - Global Adjustment	1589	1,257,368	5,253,200			6,510,568	(88,851)	38,594			(50,257)
Recovery of Regulatory Asset Balances	1590					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595					0	0				0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(18,695,323)	2,503,525	0	0	(16,191,798)	(971,755)	14,485	0	0	(957,270)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(19,952,691)	(2,749,675)	0	0	(22,702,366)	(882,904)	(24,108)	0	0	(907,012)
RSVA - Global Adjustment	1589	1,257,368	5,253,200	0	0	6,510,568	(88,851)	38,594	0	0	(50,257)
Deferred Payments in Lieu of Taxes	1562	0				0	0				0
Total of Group 1 and Account 1562		(18,695,323)	2,503,525	0	0	(16,191,798)	(971,755)	14,485	0	0	(957,270)
Special Purpose Charge Assessment Variance Account⁴	1521										
LRAM Variance Account⁵	1568										
Total including Accounts 1562 and 1568		(18,695,323)	2,503,525	0	0	(16,191,798)	(971,755)	14,485	0	0	(957,270)

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions		Account Number	2010									
			Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ²	Board-Approved Disposition during 2010	Adjustments during 2010 - other ¹	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ²	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts												
LV Variance Account	1550	(670,490)	95,125	(739,175)		163,810	(38,696)	(424)	(40,281)		1,161	
RSVA - Wholesale Market Service Charge	1580	(12,710,628)	(5,485,796)	(10,715,389)		(7,481,035)	(644,235)	(59,737)	(657,134)		(46,837)	
RSVA - Retail Transmission Network Charge	1584	(5,580,697)	1,804,942	(6,487,893)	(94,198)	2,617,941	(191,910)	7,143	(209,160)		24,392	
RSVA - Retail Transmission Connection Charge	1586	4,618	965,255	328,719	(23,751)	617,403	58,575	4,012	59,733		2,854	
RSVA - Power (excluding Global Adjustment)	1588	(3,745,169)	(4,225,520)	(2,338,954)		(5,631,735)	(90,747)	(24,431)	(99,029)	218	(15,930)	
RSVA - Global Adjustment	1589	6,510,568	(685,719)	1,257,370	(1,490,211)	3,077,268	(50,257)	24,622	(72,360)	(117)	46,608	
Recovery of Regulatory Asset Balances	1590	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595	0				0	0				0	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(16,191,798)	(7,531,713)	(18,695,322)	(1,608,159)	(6,636,348)	(957,270)	(48,815)	(1,018,231)	102	12,248	
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(22,702,366)	(6,845,994)	(19,952,692)	(117,949)	(9,713,616)	(907,012)	(73,437)	(945,871)	218	(34,360)	
RSVA - Global Adjustment	1589	6,510,568	(685,719)	1,257,370	(1,490,211)	3,077,268	(50,257)	24,622	(72,360)	(117)	46,608	
Deferred Payments in Lieu of Taxes	1562	0				0	0				0	
Total of Group 1 and Account 1562		(16,191,798)	(7,531,713)	(18,695,322)	(1,608,159)	(6,636,348)	(957,270)	(48,815)	(1,018,231)	102	12,248	
Special Purpose Charge Assessment Variance Account ⁴	1521											
LRAM Variance Account ⁶	1568					0					0	
Total including Accounts 1562 and 1568		(16,191,798)	(7,531,713)	(18,695,322)	(1,608,159)	(6,636,348)	(957,270)	(48,815)	(1,018,231)	102	12,248	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions		2011									
		Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ²	Board-Approved Disposition during 2011	Adjustments during 2011 - other ¹	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
Group 1 Accounts											
LV Variance Account	1550	163,810	115,768	163,810		115,767	1,161	2,970	2,506	(53)	1,571
RSVA - Wholesale Market Service Charge	1580	(7,481,035)	(5,518,758)	(7,481,035)		(5,518,757)	(46,837)	(138,885)	(125,932)	1,546	(58,244)
RSVA - Retail Transmission Network Charge	1584	2,617,941	631,983	2,617,941		631,983	24,392	51,266	48,837	(703)	26,118
RSVA - Retail Transmission Connection Charge	1586	617,403	(390,343)	397,403		(170,343)	2,854	14,540	16,946	251	700
RSVA - Power (excluding Global Adjustment)	1588	(5,631,735)	(1,031,402)	(5,631,736)		(1,031,401)	(15,930)	(81,690)	(76,955)	1,090	(19,575)
RSVA - Global Adjustment	1589	3,077,268	1,058,063	3,077,268		1,058,063	46,608	37,612	10,549	(4,073)	69,598
Recovery of Regulatory Asset Balances	1590	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595	0				0	0				0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(6,636,348)	(5,134,688)	(6,856,349)	0	(4,914,688)	12,248	(114,187)	(124,049)	(1,941)	20,168
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(9,713,616)	(6,192,751)	(9,933,617)	0	(5,972,751)	(34,360)	(151,799)	(134,597)	2,132	(49,430)
RSVA - Global Adjustment	1589	3,077,268	1,058,063	3,077,268	0	1,058,063	46,608	37,612	10,549	(4,073)	69,598
Deferred Payments in Lieu of Taxes	1562	0				0	0				0
Total of Group 1 and Account 1562		(6,636,348)	(5,134,688)	(6,856,349)	0	(4,914,688)	12,248	(114,187)	(124,049)	(1,941)	20,168
Special Purpose Charge Assessment Variance Account ⁴	1521										
LRAM Variance Account ⁵	1568					0					0
Total including Accounts 1562 and 1568		(6,636,348)	(5,134,688)	(6,856,349)	0	(4,914,688)	12,248	(114,187)	(124,049)	(1,941)	20,168

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

If the LDC's 2013 rate year begins January 1, 2014, the projected interest is recorded from January 1, 2013 to December 31, 2013 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision. If the LDC's 2014 rate year begins May 1, 2014 the projected interest is recorded from January 1, 2013 to April 30, 2014 on the December 31, 2012 balance adjusted for the disposed balances approved by the Board in the 2013 rate decision.

Applicants that did not have the balance in Account 1521 cleared by the Board in the 2012 rate proceedings are expected to file to dispose of Account 1521 in the 2013 rate proceedings. No Account 1521 balance is to be filed for clearance in the 2013 rate proceedings for those distributors that had account 1521 cleared by the Board in the 2012 rate proceedings.

In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2012												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments 2	Board-Approved Disposition during 2012	Other 1 Adjustments during Q1 2012	Other 1 Adjustments during Q2 2012	Other 1 Adjustments during Q3 2012	Other 1 Adjustments during Q4 2012	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other 1	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts														
LV Variance Account	1550	115,767	16,683						132,450	1,571	1,801			3,372
RSVA - Wholesale Market Service Charge	1580	(5,518,757)	(6,544,300)						(12,063,057)	(58,244)	(125,746)			(183,990)
RSVA - Retail Transmission Network Charge	1584	631,983	177,338						809,320	26,118	12,236			38,354
RSVA - Retail Transmission Connection Charge	1586	(170,343)	(76,745)						(247,088)	700	(2,601)			(1,902)
RSVA - Power (excluding Global Adjustment)	1588	(1,031,401)	(541,508)						(1,572,909)	(19,575)	(3,472)			(23,046)
RSVA - Global Adjustment	1589	1,058,063	(3,235,246)						(2,177,183)	69,598	495			70,093
Recovery of Regulatory Asset Balances	1590	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595	0							0	0				0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(4,914,688)	(10,203,779)	0	0	0	0	0	(15,118,467)	20,168	(117,287)	0	0	(97,119)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(5,972,751)	(6,968,533)	0	0	0	0	0	(12,941,284)	(49,430)	(117,782)	0	0	(167,212)
RSVA - Global Adjustment	1589	1,058,063	(3,235,246)	0	0	0	0	0	(2,177,183)	69,598	495	0	0	70,093
Deferred Payments in Lieu of Taxes	1562	0							0	0				0
Total of Group 1 and Account 1562		(4,914,688)	(10,203,779)	0	0	0	0	0	(15,118,467)	20,168	(117,287)	0	0	(97,119)
Special Purpose Charge Assessment Variance Account ⁴	1521													
LRAM Variance Account ⁶	1568	0							0	0				0
Total including Accounts 1562 and 1568		(4,914,688)	(10,203,779)	0	0	0	0	0	(15,118,467)	20,168	(117,287)	0	0	(97,119)

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

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In accordance with section 8 of the Special Purpose Charge ("SPC") Regulation, Ontario Regulation 66/10, distributors were required to apply to the Board no later than April 15, 2012 for an order authorizing the distributor to clear the balance in Account 1521. As per the Board's April 23, 2010 letter, the Board stated that it expected that requests for disposition of the balance in Account 1521 were to be addressed as part of the proceedings to set rates for the 2012 rate year, except in cases where this approach would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.



Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2014 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2013 EDR process (CoS or IRM) you received approval for the December 31, 2011 balances, the starting point for your entries below should be the adjustment column BQ for principal and column BV for interest. This will allow for the correct starting point for the 2012 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2013				Projected Interest on Dec-31-12 Balances			2.1.7 RRR	Variance RRR vs. 2012 Balance (Principal + Interest)
		Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Closing Interest Balances as of Dec 31-12 Adjusted for Dispositions during 2013	Projected Interest from Jan 1, 2013 to December 31, 2013 on Dec 31 - 12 balance adjusted for disposition during 2013 ²	Projected Interest from January 1, 2013 to April 30, 2013 on Dec 31 - 12 balance adjusted for disposition during 2013 ³	Total Claim	As of Dec 31-12	
Group 1 Accounts										
LV Variance Account	1550	117,339	1,702	15,111	1,670	222		17,004	135,823	0
RSVA - Wholesale Market Service Charge	1580	(5,577,002)	(81,126)	(6,486,056)	(102,864)	(95,345)		(6,684,265)	(12,247,048)	(0)
RSVA - Retail Transmission Network Charge	1584	658,101	9,290	151,219	29,064	2,223		182,506	847,675	0
RSVA - Retail Transmission Connection Charge	1586	(169,643)	(2,504)	(77,445)	602	(1,138)		(77,981)	(248,990)	(0)
RSVA - Power (excluding Global Adjustment)	1588	(1,050,976)	(15,162)	(521,933)	(7,884)	(7,672)		(537,490)	(1,595,956)	(1)
RSVA - Global Adjustment	1589	1,127,661	15,553	(3,304,844)	54,540	(48,581)		(3,298,885)	(2,107,090)	0
Recovery of Regulatory Asset Balances	1590			0	0	0		0		0
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁵	1595			0	0	0		0		0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁵	1595			0	0	0		0		0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁵	1595			0	0	0		0		0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁵	1595			0	0	0		0		0
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		(4,894,519)	(72,247)	(10,223,947)	(24,872)	(150,292)	0	(10,399,111)	(15,215,586)	(1)
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		(6,022,180)	(87,800)	(6,919,103)	(79,412)	(101,711)	0	(7,100,226)	(13,108,496)	(1)
RSVA - Global Adjustment	1589	1,127,661	15,553	(3,304,844)	54,540	(48,581)	0	(3,298,885)	(2,107,090)	0
Deferred Payments in Lieu of Taxes	1562			0	0	0	0	0		0
Total of Group 1 and Account 1562		(4,894,519)	(72,247)	(10,223,947)	(24,872)	(150,292)	0	(10,399,111)	(15,215,586)	(1)
Special Purpose Charge Assessment Variance Account ⁴	1521									
LRAM Variance Account ⁶	1568			0	0			0		0
Total including Accounts 1562 and 1568		(4,894,519)	(72,247)	(10,223,947)	(24,872)	(150,292)	0	(10,399,111)	(15,215,586)	(1)

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Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E.
The Price Escalator has been set at the 2013 values and will be updated by Board staff. The Stretch Factor Value may be updated by Board staff.

Price Escalator	2.00%	Choose Stretch Factor Group	III
Productivity Factor	0.72%	Associated Stretch Factor Value	0.30%
Price Cap Index	0.98%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
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Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

Please enter the following charges as found on your most recent Board-Approved Tariff Schedule. The standard Allowance rates have been included as default entries. If you have different rates, please make the appropriate corrections in the applicable cells below. As well, please enter the current Specific Service Charges below. The standard Retail Service Charges have been entered below. If you have different rates, please make the appropriate corrections in columns A, C or D as applicable (cells are unlocked).

UNIT RATE

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Request for other billing information	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Credit check (plus credit agency costs)	\$	15.00

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0407
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0179
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0303
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0078



Incentive Regulation Model for 2013 Filers

Horizon Utilities Corporation

Below is a listing of the proposed Monthly Fixed Charges, proposed Distribution Volumetric Rates, proposed Deferral account Rate Riders and all unexpired volumetric rates that were entered on Sheet 4. In the green cells (column A) to enter any additional rates being proposed (eg: LRAM/SSM, Tax Adjustments, etc). Please ensure that the word "Rider" is included in the description (as applicable). Note: All rates with expired effective dates have been removed. As well, RTSR-Network and RTSR-Connection rate descriptions entered on Sheet 4 can be found below. The associated rates have been removed from this sheet, giving the applicant the opportunity to enter updated rates (from Sheet 13 in the Board-Approved model) into the cells in column I.



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Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

The following table provides applicants with a class to class comparison of current vs. proposed rates.

Current Rates

Rate Description	Unit	Amount
RESIDENTIAL		
Service Charge	\$	14.69
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	1.47
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.01450
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kWh	(0.00140)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kWh	0.00050
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kWh	0.00110
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kWh	(0.00010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00700
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00530
Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE LESS THAN 50 KW

Service Charge	\$	32.70
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	3.62
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.00850
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kWh	(0.00140)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kWh	0.00050
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kWh	0.00060
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kWh	(0.00010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00610
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00480
Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 50 TO 4,999 KW

Proposed Rates

Rate Description	Unit	Amount
RESIDENTIAL		
Service Charge	\$	14.83
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	1.47
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.01460
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00720
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00520
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE LESS THAN 50 KW

Service Charge	\$	33.02
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	3.62
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.00860
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00630
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00470
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 50 TO 4,999 KW

Service Charge	\$	298.15	Service Charge	\$	301.07
Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	5.40	Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	5.40
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04	Distribution Volumetric Rate	\$/kW	2.08830
Distribution Volumetric Rate	\$/kW	2.06800	Low Voltage Volumetric Rate	\$/kW	0.02169
Low Voltage Volumetric Rate	\$/kW	0.02169	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.58990)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kW	(0.50760)	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kW	(0.47700)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.16530	Retail Transmission Rate - Network Service Rate	\$/kW	2.50710
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.09950	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.87340
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.01040)	Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01000)
Retail Transmission Rate - Network Service Rate	\$/kW	2.42730	Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.90160	Wholesale Market Service Rate	\$/kWh	0.00440
Wholesale Market Service Rate	\$/kWh	0.00440	Rural Rate Protection Charge	\$/kWh	0.00120
Rural Rate Protection Charge	\$/kWh	0.00120	Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25			
LARGE USE			LARGE USE		
Service Charge	\$	23,019.37	Service Charge	\$	23,244.96
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04	Distribution Volumetric Rate	\$/kW	1.37140
Distribution Volumetric Rate	\$/kW	1.35810	Low Voltage Volumetric Rate	\$/kW	0.02492
Low Voltage Volumetric Rate	\$/kW	0.02492	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.34620)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kW	(0.29800)	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kW	(0.28000)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.09700	Retail Transmission Rate - Network Service Rate	\$/kW	2.86400
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.07800	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.15280
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.00740)	Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.00710)
Retail Transmission Rate - Network Service Rate	\$/kW	2.77280	Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.18520	Wholesale Market Service Rate	\$/kWh	0.00440
Wholesale Market Service Rate	\$/kWh	0.00440	Rural Rate Protection Charge	\$/kWh	0.00120
Rural Rate Protection Charge	\$/kWh	0.00120	Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25			
UNMETERED SCATTERED LOAD			UNMETERED SCATTERED LOAD		
Service Charge (per connection)	\$	9.26	Service Charge (per connection)	\$	9.35
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04	Distribution Volumetric Rate	\$/kWh	0.01450
Distribution Volumetric Rate	\$/kWh	0.01440	Low Voltage Volumetric Rate	\$/kWh	0.00006
Low Voltage Volumetric Rate	\$/kWh	0.00006	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kWh	(0.00140)	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kWh	0.00050	Retail Transmission Rate - Network Service Rate	\$/kWh	0.00640
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kWh	0.00120	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00480
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kWh	(0.00010)	Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00040)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00620	Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00490	Wholesale Market Service Rate	\$/kWh	0.00440
Wholesale Market Service Rate	\$/kWh	0.00440	Rural Rate Protection Charge	\$/kWh	0.00120
Rural Rate Protection Charge	\$/kWh	0.00120	Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25			
SENTINEL LIGHTING			SENTINEL LIGHTING		
Service Charge (per connection)	\$	4.50	Service Charge (per connection)	\$	4.54
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04	Distribution Volumetric Rate	\$/kW	12.46320

Distribution Volumetric Rate	\$/kW	12.34220	Low Voltage Volumetric Rate	\$/kW	
Low Voltage Volumetric Rate	\$/kW	0.01745	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.56880)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kW	(0.48950)	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kW	(0.46000)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.15940	Retail Transmission Rate - Network Service Rate	\$/kW	2.08330
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.91150	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.50750
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.08630)	Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.35520)
Retail Transmission Rate - Network Service Rate	\$/kW	2.01700	Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.53020	Wholesale Market Service Rate	\$/kWh	0.00440
Wholesale Market Service Rate	\$/kWh	0.00440	Rural Rate Protection Charge	\$/kWh	0.00120
Rural Rate Protection Charge	\$/kWh	0.00120	Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25			
STREET LIGHTING			STREET LIGHTING		
Service Charge (per connection)	\$	2.35	Service Charge (per connection)	\$	2.37
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2013	\$	0.04	Distribution Volumetric Rate	\$/kW	6.32440
Distribution Volumetric Rate	\$/kW	6.26300	Low Voltage Volumetric Rate	\$/kW	0.01702
Low Voltage Volumetric Rate	\$/kW	0.01702	Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.57830)
Rate Rider for Disposition of Deferral/Variance Accounts (2013) - effective until December 31, 2013	\$/kW	(0.49760)	Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014 Applicable only for Non-RPP Customers	\$/kW	(0.46760)
Rate Rider for Disposition of Global Adjustment Sub-Account (2013) - effective until December 31, 2013 Applicable only for Non-RPP Customers	\$/kW	0.16200	Retail Transmission Rate - Network Service Rate	\$/kW	1.97370
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.56700	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.46980
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.05370)	Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01680)
Retail Transmission Rate - Network Service Rate	\$/kW	1.91090	Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.49190	Wholesale Market Service Rate	\$/kWh	0.00440
Wholesale Market Service Rate	\$/kWh	0.00440	Rural Rate Protection Charge	\$/kWh	0.00120
Rural Rate Protection Charge	\$/kWh	0.00120	Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25			
STANDBY POWER			STANDBY POWER		
The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.52210	The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.52210
Rate Rider for Disposition of Deferred PILs Variance Account 1562 - effective until December 31, 2013	\$/kW	0.07330	Rate Rider for Application of Tax Change - effective until December 31, 2014		(0.00660)
Rate Rider for Application of Tax Change - effective until December 31, 2013	\$/kW	(0.00690)	Wholesale Market Service Rate		
Wholesale Market Service Rate			Rural Rate Protection Charge		
Rural Rate Protection Charge			Standard Supply Service - Administrative Charge (if applicable)		
Standard Supply Service - Administrative Charge (if applicable)					
microFIT			microFIT		
Service Charge	\$	5.40	Service Charge	\$	5.40



Incentive Regulation Model for 2014 Filers

Horizon Utilities Corporation

The following is a complete Tariff Schedule based on the information entered in this model. Pressing the button on the right hand side will transfer the tariff schedule to a new file.

Horizon Utilities Corporation TARIFF OF RATES AND CHARGES Effective and Implementation Date January 01, 2014

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

EB-2013-0137

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. 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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.83
based rate order	\$	1.47
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.01460
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00720
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00520
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.02
based rate order	\$	3.62
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.00860
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00630
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00470
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00010)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	301.07
based rate order	\$	5.40
Distribution Volumetric Rate	\$/kW	2.08830
Low Voltage Volumetric Rate	\$/kW	0.02169
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.58990)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.47700)
Retail Transmission Rate - Network Service Rate	\$/kW	2.50710
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.87340
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01000)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	23,244.96
Distribution Volumetric Rate	\$/kW	1.37140
Low Voltage Volumetric Rate	\$/kW	0.02492
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.34620)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.28000)
Retail Transmission Rate - Network Service Rate	\$/kW	2.86400
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.15280
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.00710)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 150 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.35
Distribution Volumetric Rate	\$/kWh	0.01450
Low Voltage Volumetric Rate	\$/kWh	0.00006
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kWh	(0.00160)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kWh	(0.00130)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00640
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.00480
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kWh	(0.00040)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.54
Distribution Volumetric Rate	\$/kW	12.46320
Low Voltage Volumetric Rate	\$/kW	0.01745
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.56880)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.46000)
Retail Transmission Rate - Network Service Rate	\$/kW	2.08330
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.50750
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.35520)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.37
Distribution Volumetric Rate	\$/kW	6.32440
Low Voltage Volumetric Rate	\$/kW	0.01702
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until December 31, 2014	\$/kW	(0.57830)
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until December 31, 2014		
Applicable only for Non-RPP Customers	\$/kW	(0.46760)
Retail Transmission Rate - Network Service Rate	\$/kW	1.97370
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.46980
Rate Rider for Application of Tax Change - effective until December 31, 2014	\$/kW	(0.01680)
Rate Rider for Recovery of Green Energy Act related costs - effective until December 31, 2014	\$	0.04

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.00440
Rural Rate Protection Charge	\$/kWh	0.00120
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

transfer capacity contracted or the amount of monthly peak load displaced by a generating facility	\$/kW	2.52210
Rate Rider for Application of Tax Change - effective until December 31, 2014		(0.00660)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate

Rural Rate Protection Charge

Standard Supply Service - Administrative Charge (if applicable)

MICROFIT 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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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MONTHLY RATES AND CHARGES - Regulatory Component

MONTHLY RATES AND CHARGES - Regulatory Component

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration

Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Income Tax Letter	\$	15.00
Notification charge	\$	15.00
Account History	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Request for other billing information	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00
Credit check (plus credit agency costs)	\$	15.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
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
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Administrative Billing Charge	\$	150.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0407
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0179
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0303
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0078



Incentive Regulation Mechanism Rate Model for 2014 Filers

Horizon Utilities Corporation

Rate Class **LARGE USE**

Loss Factor **1.0407**

Consumption **kWh 2,555,000**

If Billed on a kW basis:

Demand **kW 5000**

Load Factor **70%**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23,019.37	1	\$ 23,019.37	\$23,244.96	1	\$ 23,244.96	\$ 225.59	0.98%
Distribution Volumetric Rate	\$ 1.3581	5,000	\$ 6,790.50	\$ 1.3714	5,000	\$ 6,857.00	\$ 66.50	0.98%
Fixed Rate Riders	\$ 0.04	1	\$ 0.04	\$ 0.05	1	\$ 0.05	\$ 0.01	25.00%
Volumetric Rate Riders	\$ 0.0900	5,000	\$ 450.00	-\$ 0.0100	5,000	-\$ 50.00	-\$ 500.00	-111.11%
Sub-Total A (excluding pass through)			\$ 30,259.91			\$ 30,052.01	-\$ 207.90	-0.69%
Line Losses on Cost of Power	\$ 0.0839	103,989	\$ 8,726.71	\$ 0.0839	103,989	\$ 8,726.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2200	5,000	-\$ 1,100.00	-\$ 0.3462	5,000	-\$ 1,731.00	-\$ 631.00	57.36%
Low Voltage Service Charge	\$ 0.0249	5,000	\$ 124.60	\$ 0.0249	5,000	\$ 124.60	\$ -	0.00%
Smart Meter Entity Charge		1	\$ -		1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29,284.51			\$ 28,445.61	-\$ 838.90	-2.86%
RTSR - Network	\$ 2.7728	5,204	\$ 14,428.26	\$ 2.8640	5,204	\$ 14,902.82	\$ 474.56	3.29%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1852	5,204	\$ 11,370.69	\$ 2.1528	5,204	\$ 11,202.09	-\$ 168.59	-1.48%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55,083.46			\$ 54,550.53	-\$ 532.93	-0.97%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,658,989	\$ 11,699.55	\$ 0.0044	2,658,989	\$ 11,699.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0012	2,658,989	\$ 3,190.79	\$ 0.0012	2,658,989	\$ 3,190.79	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,555,000	\$ 17,885.00	\$ 0.0070	2,555,000	\$ 17,885.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0670	1,701,753	\$ 114,017.43	\$ 0.0670	1,701,753	\$ 114,017.43	\$ -	0.00%
TOU - Mid Peak	\$ 0.1040	478,618	\$ 49,776.26	\$ 0.1040	478,618	\$ 49,776.26	\$ -	0.00%
TOU - On Peak	\$ 0.1240	478,618	\$ 59,348.62	\$ 0.1240	478,618	\$ 59,348.62	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 311,001.36			\$ 310,468.43	-\$ 532.93	-0.17%
HST	13%		\$ 40,430.18	13%		\$ 40,360.90	-\$ 69.28	-0.17%
Total Bill (including HST)			\$ 351,431.54			\$ 350,829.33	-\$ 602.22	-0.17%
Ontario Clean Energy Benefit ¹			-\$ 35,143.15			-\$ 35,082.93	\$ 60.22	-0.17%
Total Bill on TOU (including OCEB)			\$ 316,288.39			\$ 315,746.40	-\$ 542.00	-0.17%

Note: For distributors who have a majority of customers on Tiered pricing, please provide a separate bill impact for such customers.

Bill Impacts: May 1, 2013 Rates vs Jan 1, 2014

Customer Class	Billing Units	Average Monthly Volume	Distribution charges		Bill Impacts on Distribution Charges		Total Bill Charges		Total Bill Impact	
			*Current	Jan 1, 2014 Rates	\$	%	*Current	Jan 1, 2014 Rates	\$	%
Residential	kWh	800	\$ 28.32	\$ 27.50	\$ (0.82)	(2.90)%	\$ 119.02	\$ 118.27	\$ (0.75)	(0.63)%
GS< 50kW	kWh	2,000	\$ 52.47	\$ 51.37	\$ (1.10)	(2.09)%	\$ 287.47	\$ 286.57	\$ (0.90)	(0.31)%
GS 50 to 4,999 kW	kW	2,500	\$ 4,894.82	\$ 2,889.20	\$ (2,005.62)	(40.97)%	\$ 121,145.13	\$ 119,236.64	\$ (1,908.49)	(1.58)%
Large Use > 5,000 kW	kW	5,000	\$ 29,282.51	\$ 27,060.19	\$ (2,222.32)	(7.59)%	\$ 294,298.61	\$ 292,337.35	\$ (1,961.26)	(0.67)%

*Current charges reflect those approved in Horizon Utilities 2013 Electricity Distribution Rate Application [EB-2012-0132], adjusted for the addition of the SME, removal of the SMDR and adjusted WMS / Rural Rate Protection. Total Bill Charges include HST and OCEB.

Description	Per	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Residential	kWh	800	800	800
RPP Tier 1	kWh	0.074	0.078	0.078
RPP Tier 2	kWh	0.087	0.091	0.091
TOU - ON Peak	kWh	0.118	0.124	0.124
TOU - MID Peak	kWh	0.099	0.104	0.104
TOU - OFF Peak	kWh	0.063	0.067	0.067
Loss Factor	kWh	1.0407	1.0407	1.0407
Uplifted kWh		832.56	832.56	832.56
Service Charge	customer	14.69	14.69	14.83
Rate Rider for disposition of residual Historical Smart Meter Costs -effective until April 30, 2013	customer	(0.61)		
Rate Rider for Smart Meter Incremental Revenue Requirement in effect until effective date of the next cost of service-based rate order	customer	1.47	1.47	1.47
Smart Metering Entity Charge - effective May 01, 2013 until October 31, 2018	customer		0.79	0.79
GEA Rate Rider effective until December 31, 2012	customer	0.04	0.04	0.04
Distribution Volumetric Rate	kWh	0.0145	0.0145	0.0146
Low Voltage Service Rate	kWh	0.00006	0.00006	0.00006
Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2013 Applicable only for Non-RPP Customers	kWh	0.0005	0.0005	(0.0013)
Rate Rider for Deferral/Variance Account Disposition (2013) – effective until December 31, 2013	kWh	(0.0014)	(0.0014)	(0.0016)
Tax Adjustment Rider - Effective Until December 31, 2012	kWh	(0.0001)	(0.0001)	(0.0001)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	kWh	0.0011	0.0011	
Retail Transmission Rate – Network Service Rate	kWh	0.0070	0.0070	0.0072
Retail Transmission Rate – Line and Transformation Connection Service Rate	kWh	0.0053	0.0053	0.0052
Wholesale Market Service Rate	kWh	0.0052	0.0044	0.0044
Rural Rate Protection Charge - Effective until April 30, 2012	kWh	0.0011	0.0012	0.0012
Standard Supply Service – Administrative Charge (if applicable)	customer	0.25	0.25	0.25

	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Energy \$	64.63	\$ 67.96	\$ 67.96
Fixed \$	15.59	\$ 16.99	\$ 17.13
Variable \$	11.33	\$ 11.33	\$ 10.37
Retail			
Transmission \$	10.24	\$ 10.24	\$ 10.32
Regulatory \$	5.50	\$ 4.91	\$ 4.91
DRC \$	5.60	\$ 5.60	\$ 5.60
Total Before			
Taxes \$	112.89	\$ 117.03	\$ 116.30
HST \$	14.68	\$ 15.21	\$ 15.12
Total Bill \$	127.56	\$ 132.25	\$ 131.41
OCEB -\$	12.76	-\$ 13.22	-\$ 13.14
Total Bill (less OCEB) \$	114.81	\$ 119.02	\$ 118.27

Description	Per	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
General Service Less Than 50 kW	kWh	2000	2000	2000
RPP Tier 1	kWh	0.074	0.078	0.078
RPP Tier 2	kWh	0.087	0.091	0.091
TOU - ON Peak	kWh	0.118	0.124	0.124
TOU - MID Peak	kWh	0.099	0.104	0.104
TOU - OFF Peak	kWh	0.063	0.067	0.067
Loss Factor	kWh	1.0407	1.0407	1.0407
Uplifted kWh		2081.4	2081.4	2081.4
Service Charge	customer	32.7	32.7	33.02
Rate Rider for disposition of residential Historical Smart Meter Costs -effective until April 30, 2013	customer	7.61		
Rate Rider for Smart Meter Incremental Revenue Requirement in effect until effective date of the next cost of service-based rate order	customer	3.62	3.62	3.62
Smart Metering Entity Charge - effective May 01, 2013 until October 31, 2018	customer		0.79	0.79
GEA Rate Rider effective until December 31, 2012	customer	0.04	0.04	0.04
Distribution Volumetric Rate	kWh	0.0085	0.0085	0.0086
Low Voltage Service Rate	kWh	0.00006	0.00006	0.00006
Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2013 Applicable only for Non-RPP Customers	kWh	0.0005	0.0005	(0.0013)
Rate Rider for Deferral/Variance Account Disposition (2013) – effective until December 31, 2013	kWh	(0.0014)	(0.0014)	(0.0016)
Tax Adjustment Rider - Effective Until December 31, 2013	kWh	(0.0001)	(0.0001)	(0.0001)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	kWh	0.0006	0.0006	
Retail Transmission Rate – Network Service Rate	kWh	0.0061	0.0061	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	kWh	0.0048	0.0048	0.0047
Wholesale Market Service Rate	kWh	0.0052	0.0044	0.0044
Rural Rate Protection Charge	kWh	0.0011	0.0012	0.0012
Standard Supply Service – Administrative Charge (if applicable)	customer	0.25	0.25	0.25
		Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Energy	\$	173.28	\$ 181.61	\$ 181.61
Fixed	\$	43.97	\$ 37.15	\$ 37.47
Variable	\$	15.32	\$ 15.32	\$ 13.90
Retail				
Transmission	\$	22.69	\$ 22.69	\$ 22.90
Regulatory	\$	13.36	\$ 11.91	\$ 11.91
DRC	\$	14.00	\$ 14.00	\$ 14.00
Total Before				
Taxes	\$	282.62	\$ 282.67	\$ 281.78
HST	\$	36.74	\$ 36.75	\$ 36.63
Total Bill	\$	319.36	\$ 319.42	\$ 318.41
OCEB	-\$	31.94	-\$ 31.94	-\$ 31.84
Total Bill				
(less OCEB)	\$	287.43	\$ 287.47	\$ 286.57

Description	Per	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
General Service 50 to 4999 kW	kWh	1,100,000	1,100,000	1,100,000
	kW	2,500	2,500	2,500
RPP Tier 1	kWh	0.074	0.078	0.078
RPP Tier 2	kWh	0.087	0.091	0.091
Loss Factor	kWh	1.0407	1.0407	1.0407
Uplifted kWh		1,144,770	1,144,770	1,144,770
Service Charge	customer	298.15	298.15	301.07
Rate Rider for disposition of residential Historical Smart Meter Costs -effective until April 30, 2013	customer	10.63		
Rate Rider for Smart Meter Incremental Revenue Requirement in effect until effective date of the next cost of service-based rate order	customer	5.4	5.4	5.4
GEA Rate Rider effective until December 31, 2012	customer	0.04	0.04	0.04
Distribution Volumetric Rate	kW	2.068	2.068	2.0883
Low Voltage Service Rate	kW	0.02169	0.02169	0.02169
Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2013 Applicable only for Non-RPP Customers	kW	0.1653	0.1653	(0.4770)
Rate Rider for Deferral/Variance Account Disposition (2013) – effective until December 31, 2013	kW	(0.5076)	(0.5076)	(0.5899)
Tax Adjustment Rider - Effective Until December 31, 2013		(0.0104)	(0.0104)	(0.0100)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	kWh	0.0995	0.0995	
Retail Transmission Rate – Network Service Rate	kW	2.4273	2.4273	2.5071
Retail Transmission Rate – Line and Transformation Connection Service Rate	kW	1.9016	1.9016	1.8734
Wholesale Market Service Rate	kWh	0.0052	0.0044	0.0044
Rural Rate Protection Charge	kWh	0.0011	0.0012	0.0012
Standard Supply Service – Administrative Charge (if applicable)	customer	0.25	0.25	0.25

	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Energy	\$ 84,712.98	\$ 89,292.06	\$ 89,292.06
Fixed	\$ 314.22	\$ 303.59	\$ 306.51
Variable	\$ 4,591.23	\$ 4,591.23	\$ 2,582.69
Retail			
Transmission	\$ 10,822.25	\$ 10,822.25	\$ 10,951.28
Regulatory	\$ 7,212.30	\$ 6,410.96	\$ 6,410.96
DRC	\$ 7,700.00	\$ 7,700.00	\$ 7,700.00
Total Before			
Taxes	\$ 115,352.98	\$ 119,120.09	\$ 117,243.50
HST	\$ 14,995.89	\$ 15,485.61	\$ 15,241.66
Total Bill	\$ 130,348.86	\$ 134,605.70	\$ 132,485.16
OCEB	-\$ 13,034.89	-\$ 13,460.57	-\$ 13,248.52
Total Bill (less OCEB)	\$ 117,313.98	\$ 121,145.13	\$ 119,236.64

Description	Per	Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Large User	kWh	2,555,000	2,555,000	2,555,000
	kW	5,000	5,000	5,000
RPP Tier 1	kWh	0.074	0.078	0.078
RPP Tier 2	kWh	0.087	0.091	0.091
Loss Factor	kWh	1.0179	1.0179	1.0179
Uplifted kWh		2,600,735	2,600,735	2,600,735
Service Charge	customer	23,019.37	23,019.37	23,244.96
GEA Rate Rider effective until December 31, 2012	customer	0.04	0.04	0.04
Distribution Volumetric Rate	kW	1.3581	1.3581	1.3714
Low Voltage Service Rate	kW	0.02492	0.02492	0.02492
Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2013 Applicable only for Non-RPP Customers	kW	0.0970	0.0970	(0.2800)
Rate Rider for Deferral/Variance Account Disposition (2013) – effective until December 31, 2013	kW	(0.2980)	(0.2980)	(0.3462)
Tax Adjustment Rider - Effective Until December 31, 2013	kW	(0.0074)	(0.0074)	(0.0071)
Rate Rider for Disposition of Balance in Account 1562 - effective until December 31, 2013	kW	0.0780	0.0780	
Retail Transmission Rate – Network Service Rate	kW	2.7728	2.7728	2.8640
Retail Transmission Rate – Line and Transformation Connection Service Rate	kW	2.1852	2.1852	2.1528
Wholesale Market Service Rate	kWh	0.0052	0.0044	0.0044
Rural Rate Protection Charge	kWh	0.0011	0.0012	0.0012
Standard Supply Service – Administrative Charge (if applicable)	customer	0.25	0.25	0.25
		Effective April 30, 2013	Effective May 1, 2013	Effective Jan 1, 2014
Energy	\$	192,454.35	\$ 202,857.29	\$ 202,857.29
Fixed	\$	23,019.41	\$ 23,019.41	\$ 23,245.00
Variable	\$	6,263.10	\$ 6,263.10	\$ 3,815.19
Retail				
Transmission	\$	24,790.00	\$ 24,790.00	\$ 25,083.84
Regulatory	\$	16,384.88	\$ 14,564.36	\$ 14,564.36
DRC	\$	17,885.00	\$ 17,885.00	\$ 17,885.00
Total Before				
Taxes	\$	280,796.74	\$ 289,379.16	\$ 287,450.69
HST	\$	36,503.58	\$ 37,619.29	\$ 37,368.59
Total Bill	\$	317,300.32	\$ 326,998.46	\$ 324,819.28
OCEB	-\$	31,730.03	-\$ 32,699.85	-\$ 32,481.93
Total Bill				
(less OCEB)	\$	285,570.28	\$ 294,298.61	\$ 292,337.35