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September 26, 2014

Ontario Energy Board
Attention: Kirsten Walli, Board Secretary
2300 Yonge Street
27th Floor P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. Walli:

Re: Wellington North Power Inc. – ED-2002-0511
2015 4th Generation Incentive Rate Mechanism Adjustment Application
OEB File Number: EB-2014-0121

Please find attached Wellington North Power Inc.'s 4th Generation Incentive Rate Mechanism Adjustment Application for 2015 Distribution rates. This application is being filed in accordance with Chapter 3 of the filing requirements for Transmission and Distribution Applications as issued by the OEB on July 25, 2014.

An electronic copy of this Application has been filed on the RESS site and two hard copies have been sent by courier to the Board's office for the attention of the Board Secretary.

Should the Board have questions regarding this matter please contact Richard Bucknall at rbucknall@wellingtonnorthpower.com or myself at jrosebrugh@wellingtonnorthpower.com or call 519-323-1710.

Yours truly,

(Original document signed and mailed to OEB - 26th September 2014)

Judy Rosebrugh

President & CEO
Wellington North Power Inc.
290 Queen Street West, P.O. Box 359
Mount Forest, ON N0G 2L0
Phone: 519-323-1710
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WELLINGTON NORTH POWER INC.

APPLICATION FOR APPROVAL OF ELECTRICITY DISTRIBUTION RATES

2015 4th GENERATION INCENTIVE RATE-SETTING INDEX

EFFECTIVE MAY 1, 2015

EB-2014-0121

INDEX OF APPLICATION

Contents

Exhibit 1: Administrative Documents 7

Application 7

The Applicant: 11

Manager's Summary 12

a) Annual Adjustment Mechanism: 13

b) Distribution Rate Adjustments 15

c) Retail Transmission Service Rates: 15

d) Deferral and Variance Account Rate Riders 17

e) Deferral and Variance Account Analysis 19

f) Shared Tax Savings 20

g) Continuance of Rate Riders 20

h) Specific Service Charges and Loss Factors 21

i) Low Voltage Service Charges 21

j) Incremental Capital Module 21

k) Z Factor 21

l) LRAMVA Disposition 21

m) Regulatory Accounting Policy Changes 22

n) Summary of Proposed Rates and Bill Impacts 23

Residential Customer - Bill Impact 25

General Service <50kW Customer - Bill Impact 26

Rate Mitigation 27

Notice of Application 27

Cost Allocation 28

Evidence Supporting this Application 29

Exhibit 2: Revenue-to-Cost Ratio Workform 30

Rev to Cost Ratio: Introduction 30

Rev to Cost Ratio: Re-based Billing Determinants and Rates 31

Rev to Cost Ratio: Removal of Rate Adders 32

Rev to Cost Ratio: Calculation of Current Revenue 33

Rev to Cost Ratio: Approved Revenue Cost Ratios 34

Rev to Cost Ratio: Revenue Offsets 35

Rev to Cost Ratio: Transformer Allowance 36

Rev to Cost Ratio: Proposed Revenue to Cost Ratios 37

Rev to Cost Ratio: Proposed Revenue 38

Rev to Cost Ratio: Adjustment to Proposed Rates 39

Exhibit 3: 2014 IRM 4th Generation Rate Generator 40

Information Sheet 40

Rate Class Selection 41

Current Tariff Schedule: Residential 42

Current Tariff Schedule: General Service <50kW 43

Current Tariff Schedule: General Service 50 to 999 kW 44

Current Tariff Schedule: General Service 1000 to 4999 kW 45

Current Tariff Schedule: Unmetered Scattered Load 46

Current Tariff Schedule: Sentinel Lighting 47

Current Tariff Schedule: Street Lighting 48

Current Tariff Schedule: MicroFIT 49

Continuity Schedule: 2013 Transactions 50

Continuity Schedule: 2014 - Board Approved Dispositions 51

Continuity Schedule: 2014 Projections and RRR Reporting 52

Continuity Schedule: Deferral and Variance Account Analysis 53

Billing Determinant for Deferral- Variance Balances Allocation 54

Calculation of Deferral – Variance Balances 55

Tax Sharing: Information 56

Tax Sharing: Re-Based Billing Determinants and Rates 56

Tax Sharing: Calculation of Re-Based Revenue from Rates 57

Tax Sharing: Summary of Tax Change Forecast Amounts 58

Tax Sharing: Calculation of Tax Charge Rate Rider Variance 59

RTSR: Information: 60

RTSR: Rate Classes and Current RTS Network and Connection Rates 61

RTSR: Reported RRR Billing Determinants 61

RTSR: Transmission Rates 62

RTSR: Current Wholesale Uniform Transmission Rates 63

RTSR: Forecast Wholesale Uniform Transmission Rates 64

RTSR: Adjustment to Recover Current Wholesale Network Costs 65

RTSR: Adjustment to Recover Current Wholesale Connection Costs 65

RTSR: Proposed 2015 RTS Rates 66

Revenue to Cost – GDP Implicit Price Index (IPI) 67

Allowances and Specific Service Charges 68

Current vs Proposed Rates 70

Current vs Proposed Rates – Residential Customer 72

Current vs Proposed Rates – General Service <50kW Customer 73

Current vs Proposed Rates – General Service 50 – 999 kW Customer 74

Current vs Proposed Rates – General Service 1000 –4 999 kW Customer 75

Current vs Proposed Rates – Unmetered Scattered Load Connection 76

Current vs Proposed Rates – Sentinel Lighting Connection 77

Current vs Proposed Rates – Streetlights Connection 78

Proposed Tariff of Rates and Charges: Residential Customer 79

Proposed Tariff of Rates and Charges: General Service <50 kW Customer 80

Proposed Tariff of Rates and Charges: General Service 50 - 999kW Customer 81

Proposed Tariff of Rates and Charges: General Service 1000 – 4999 kW Customer 82

Proposed Tariff of Rates and Charges: Unmetered Scattered Load 83

Proposed Tariff of Rates and Charges: Sentinel Lighting 84

Proposed Tariff of Rates and Charges: Street Lighting 85

Proposed Tariff of Rates and Charges: MicroFIT 86

Proposed Tariff of Rates and Charges: Allowances 87

Proposed Tariff of Rates and Charges: Retail Service Charges 88

Appendix 1: Decision and Order for May 1, 2014 Tariff of Rates and Charges 89

Appendix 2: Rate Order for May 1, 2014 Tariff of Rates and Charges 102

Exhibit 1: Administrative Documents

Application

ONTARIO ENERGY BOARD

EB-2014-0121

IN THE MATTER OF *the Ontario Energy Board Act, 1998,*

AND IN THE MATTER OF an Application by Wellington North Power Inc., for an Order or Orders approving just and reasonable rates for the distribution of electricity to be implemented on May 1, 2015.

APPLICATION

1. The Applicant is Wellington North Power Inc. (referred to in this application as the "Applicant", the "Distributor", the "Company", "Wellington North Power" or "WNP"). The company is incorporated pursuant to the Ontario *Business Corporations Act*, and licensed as Electricity Distributor under the Ontario Energy Board Act, 1998 (the "Act").

   Wellington North Power Inc. holds Electricity Distribution Licence ED-2002-0511.

   The Applicant undertakes the business of distributing electricity within the former Town of Mount Forest, Village of Arthur and the Village of Holstein, servicing approximately 3694 residential and general service customers. Wellington North Power's head office is located at 290 Queen Street West, in the Township of Wellington North in the former town of Mount Forest.

2. Wellington North Power Inc. is applying to the Ontario Energy Board (the Board) pursuant to Section 78 of the Ontario Energy Board Act, 1998 for an Order or Orders approving just and reasonable rates for the distribution of electricity based on a 2015 incentive rate mechanism ("IRM") application, to be effective on May 1, 2015.

3. Wellington North Power Inc. is applying for electricity distribution rates on the basis of Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications instructions issued July 25, 2014.

4. Wellington North Power Inc. has elected to use the 4th Generation Incentive Rate-setting ("4th Generation") as its rate–setting method for 2015 electricity distribution rates.

5. Specifically, Wellington North Power Inc. hereby applies for an order or orders granting distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements for Transmission and Distribution Application updated July 25, 2014, including the following:

   a. Approval for an adjustment to the Retail Transmission Service Rates approved in WNP's 2014 IRM application (EB-2012-0174) as per Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008, revision 4.0 June 28, 2012);

   b. The continuation of existing Specific Service Charges and Loss Factors as approved in WNP's 2012 Cost of Service application (EB-2011-0249);

   c. The continuation of the Low Voltage Service Rate as approved in WNP's 2012 Cost of Service application (EB-2011-0249).

   d. Note: Disposition of Group 1 accounts is **not** being requested because the outcome of the threshold test **did not** exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the Filing Requirements, section 3.2.3 *"Review and Disposition of Group 1 Deferral and Variance Account Balances"* (page 8).

6. The Revenue-Cost ratio adjustments were approved in Wellington North Power Inc.'s 2012 Cost of Service application (EB-2011-0249), so no further adjustments are required in 2015.

7. This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.

8. The Applicant requests that, pursuant to Section 34.01 of the Board's *Rules of Practice and Procedure*, that this IRM 4th Generation Incentive Rate Setting Application proceeding be conducted by way of written hearing.

9. The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant as follows:

   Wellington North Power Inc.
   290 Queen St West
   Mount Forest, ON, N0G 2L3

   Attention:
   Richard Bucknall
   Regulatory Compliance Analyst
   Tel: 519-323-1710
   E-mail: rbucknall@wellingtonnorthpower.com

10. The scope of the application for 4th Generation Incentive Rate Setting Application for Electricity Distribution Rates for the 2015 year includes:

    - Manager's Summary;
    - 2015 IRM Rate Generator model – version 1.1;
    - IRM Revenue Cost Ratio Adjustment Workform – version 2.0;
    - WNP's 2014 Decision and Order;
    - Proposed 2015 Tariff of Rates and Charges;
    - Customer Bill Impacts;
    - Copy of Revenue Requirement Work Form (RRWF) from WNP's 2012 Cost of Service Application (EB-2011-0249).

DATED at Mount Forest, Ontario, this 26th day of September 2014.

Wellington North Power Inc.

Original signed by

Judith Rosebrugh

President and CEO

Wellington North Power Inc.

The Applicant:

Wellington North Power Inc. contact information for matters relating to this application is:

Position: President & CEO
Name: Judy Rosebrugh
Company: Wellington North Power Inc.
Contact Details: Phone: 519-323-1710
Fax: 519-323-2425
E-mail: jrosebrugh@wellingtonnorthpower.com

Position: Regulatory Compliance Analyst
Name: Richard Bucknall
Company: Wellington North Power Inc.
Contact Details: Phone: 519-323-1710
Fax: 519-323-2425
E-mail: rbucknall@wellingtonnorthpower.com

Manager's Summary

Wellington North power Inc. (WNP) has relied on the following Board's Decision and Orders as the basis for the electricity distribution rates, service classifications and rate classifications for inputs to the 2015 IRM rate generator model:

(a) Decision and Order EB-2011-0249 (WNP's Cost of Service application for 2012 rates), and
(b) Decision and Order EB-2013-0178 (WNP's IRM application for 2014 rates).

WNP has elected to use the 4th Generation Incentive Rate-setting ("4th Generation") as its rate–setting method and, in applying for 2015 electricity distribution rates, has referred to "Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications" instructions issued July 25, 2014.

(On July 25, 2014 the Board issued updates to Chapters 3 for the "Filing Requirements for Transmission and Distribution Incentive Regulation Applications" and released necessary workform models. The document and models serve as a guide for electricity distributors in the preparation and filing of their incentive regulation mechanism application to adjust distribution rates for 2015.)

The schedule of Proposed Rates and Charges in this Application is provided in Exhibit 3 of this application. The proposed rates reflect an adjustment to the rates previously approved by the Board in the Decision and Order issued by the Board on March 14, 2014, case number EB-2013-0178.

Persons Affected:

The persons affected by this application are the ratepayers of Wellington North Power Inc.

Elements of the Application:

a. Annual Adjustment Mechanism;
b. Distribution Rate Adjustments;
c. The approval for the proposed adjustments to the current Retail Transmission Service Rates as approved in EB-2013-0178;
d. Deferral and Variance Account Rate Riders for 2015;
e. Deferral and Variance Account Analysis;
f. The continuation of existing Specific Service Charges and Loss Factors as approved in EB-2011-0249;
g. Continuance of Rate Riders;
h. The continuation of the Low Voltage Service Rate as approved in EB-2011-0249;
i. Rate Mitigation;
j. Incremental Capital;
k. Z-Factor;
l. LRAM Disposition;
m. Regulatory Accounting Policy Changes;
n. Summary of Proposed Rates and Bill Impacts; and
o. Rate Mitigation.

The details of these elements are provided in the models that accompany this application and are summarized below:

a) Annual Adjustment Mechanism:

In Chapter 3 of the Filing Requirements it states that for rates effective May 1, 2015, the annual adjustment mechanism is defined as the annual percentage change in the Inflation factor less an X-Factor (i.e. productivity factor and a stretch factor).

<u>Inflation Factor</u>

In the report "Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors" the Board has adopted a 2-factor IPI methodology. The Board will

use the year-over-year change in the GDP-IPI (FDD), and the AWE ("Average Weekly Earnings")-All Employees-Ontario, to calculate the 2-factor IPI. The percentage change will be calculated as the weighted sum of 70% of the annual percentage change in the GDP-IPI (FDD) for the prior year relative to the index value for two years prior and 30% of the annual percentage change in the AWE for the prior year relative to the data for years prior.

Productivity Factor

The Board also determined that the appropriate value for the productivity factor (Industry TFP) for the Price Cap IR and Annual IR Index is zero. Distributors are assigned into one of five groups with stretch factors ranging from 0.00% to 0.60%, based on their efficiency as determined through a total cost benchmarking model, which is updated annually. In completing the IRM Rate Generator model worksheet "24. Rev2Cost_GDPIPI", WNP has selected Stretch Factor Group "IV" which produces an Associated Stretch Factor Value of 0.45%. (WNP is in Group IV as per table 5: "Stretch Factor Assignments by Group" on page 20 of the PEG Benchmarking Report ["Empirical Research in Support of Incentive Rate-Setting: 2013 Benchmarking Update – July 2014" that was issued by the Board on August 14, 2014.]

The Applicant acknowledges that:

- Board staff will update each distributor's Rate Generator with the 2015 Price Cap parameters once they are available (as noted on page 6 of Chapter 3 of the "Filing Requirements for Electricity Transmission and Distribution Applications" instructions issued July 25, 2014; and
- The annual adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across customer rate classes.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 24. Rev2Cost_GDPIPI

b) Distribution Rate Adjustments

WNP proposes distribution rate adjustment for May 1, 2015 for both the Monthly Fixed Service Charge and Distribution Volumetric Rate for all classes reflecting the calculated values that are generated by the 2015 IRM Rate Generator Model.

The price cap index adjustment, currently set at the 2014 values, is 1.25%, and within the model has been applied to current rates to yield WNP's proposed rates. Future updates to components of the price cap index calculation, to be completed by Board Staff as the updates become available, may impact the final price cap adjustment being applied to the current model.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 24. Rev2Cost_GDPIPI

c) Retail Transmission Service Rates:

WNP is applying for an adjustment of its Retail Transmission Service Rates (RTSR) based upon a comparison of historical transmission costs adjusted for new Uniform Transition Rates (UTR) levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

On June 28, 2012, the Ontario Energy Board issued revision 4.0 of the Guideline G- 2008-0001 Electricity Distribution Retail Transmission Service Rates (the "Guideline"). This Guideline outlines the information that the Board requires electricity distributors to file when proposing adjustments to their retail transmission service rates. The guideline was used to adjust WNP's RTSR's for 2014.

WNP has calculated the adjustments to the current Retail Transmission Service Rates as approved in EB-2013-0178. Detailed calculations can be found in the 2015 IRM rate Generator model (worksheets 14 to 23) with adjusted RTSR's flowing into worksheet "26. Proposed Rates".

The Applicant also requests the opportunity to update the RTSR's included in this IRM application should the RTSR's charged to WNP change before the rates applied for in this application are approved and in effect.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm

d) Deferral and Variance Account Rate Riders

Disposition of Group 1 Balances:

WNP is **not** requesting disposition of the balances in the Group 1 Deferral / Variance accounts that have accumulated in 2013 because the outcome of the threshold test **did not** exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the Filing Requirements, section 3.2.3 *"Review and Disposition of Group 1 Deferral and Variance Account Balances"* (page 8). Therefore, WNP **does not** require "new" disposition Rate Riders.

1595 Balances Excluded:

As per instruction #4 on the "2014 Continuity Schedule" in worksheet 5 of the IRM Rate Generator model, WNP has not included the following Account 1595 balances:

i. "Disposition and Recovery / Refund of Regulatory Balances (2010)" and;
ii. "Disposition and Recovery / Refund of Regulatory Balances (2012)".

The above balances were not included because this recovery period is not complete – i.e. the Continuity Schedule reflects balances up to December 31, 2013 yet the Rate Riders have a sunset date beyond this period. The table below summarizes the Rate Rider associated to 2010 Deferral / Variance account and 2012 Deferral / Variance account disposition and their sunset date:

Rate Rider	Effective From	Effective To	Case Number
Disposition of Deferral / Variance Account (2010)	May 1, 2010	April 30, 2014	EB-2009-0253
Recovery of Lost Revenue Adjustment Mechanism (LRAM) / Shared Savings Mechanism (SSM)	May 1, 2011	April 30, 2014	EB-2010-0119
Disposition of Residual Historical Smart Meter Costs	October 1, 2012	April 30, 2014	EB-2011-0249
Recovery of Stranded Meter Assets	October 1, 2012	April 30, 2014	EB-2011-0249
Disposition of Deferral / Variance Account (2012)	October 1, 2012	April 30, 2014	EB-2011-0249
Disposition of Global Adjustment Sub-Account (2012) applicable only for Non –RPP customers	October 1, 2012	April 30, 2014	EB-2011-0249

Confirmation:

WNP confirms that no adjustments were made to the deferral and variance account balances that were previously approved by the Board in its last Cost of Service application (EB-2011-0249) and most recent IRM proceeding (EB-2013-0178).

Methodology Applied:

The "Continuity Schedule" found in worksheet 5 of the IRM Rate Generator model has been completed as part of this application. Group 1 Accounts balances, including interest projected to April 30, 2016, calculates a "Total Claim" of ($20,139).

Twelve months of Test Year data (metered kWh, metered kW, billed kWh, billed kW and Distribution Revenue) that was approved in WNP's 2012 Cost of Service rate application (EB-2011-0249) was inputted into worksheet 6 "Billing Det. for Def-Var" of the Rate Generator model. In this worksheet, the threshold test calculation yields the disposition amount per kWh.

WNP's Group 1 account balances that have accumulated in 2013 **did not** exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the Filing Requirements, section 3.2.3 *"Review and Disposition of Group 1 Deferral and Variance Account Balances"* (page 8). The table below demonstrates that WNP does **not** exceed the pre-set Threshold Test value:

Threshold Test		
Total Claim (including Account 1568)	($20,139)	
Total Claim for Threshold Test (All Group 1 Accounts)	($20,139)	
Threshold Test (Total claim per kWh) [2]	(0.0002)	Claim does not meet the threshold test.
As per Section 3.2.3 of the 2015 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.	NO	

Since WNP's Deferral and Variance Account Group 1 Balances does not exceed the Threshold Test limit (as illustrated above), the Applicant is not requesting disposition of the Group 1 balances. Also, WNP has selected "No" in worksheet 6 "Billing Determinants for Def-Var" meaning that the Applicant, in this application, does **not** wish to dispose of the Group 1 account balances.

The table below confirms that in this application, WNP is requesting **no** new Rate Riders (proposed Rate Riders are shown in the shaded cells and have a $0 value):

Please indicate the Rate Rider Recovery Period (in years)		1								
Rate Class	Unit	Billed kWh	Billed kW or kVA	Allocated by kWh/kW (RPP) or Distribution Revenue	Deferral/Variance Account Rate Rider	Allocation of Balance in Account 1589	Estimated kW for Non-RPP Customers	Global Adjustment Rate Rider	Allocation of Account 1568	Account 1568 Rate Rider
RESIDENTIAL	$/kWh	24,876,519		0	0.0000	0	3,625,931	0.0000		
GENERAL SERVICE LESS THAN 50 KW	$/kWh	10,703,832		0	0.0000	0	1,434,587	0.0000		
GENERAL SERVICE 50 TO 999 KW	$/kW	19,816,501	50,517	0	0.0000	0	46,367	0.0000		
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 Kv	$/kW	42,769,242	97,039	0	0.0000	0	97,039	0.0000		
UNMETERED SCATTERED LOAD	$/kWh	3,969		0	0.0000	0	663	0.0000		
SENTINEL LIGHTING	$/kW	29,261	80	0	0.0000	0	80	0.0000		
STREET LIGHTING	$/kW	711,946	1,907	0	0.0000	0	1,907	0.0000		
microFIT										
Total		98,911,269	149,544	0		0	5,206,574		0	

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 8. Calculation of Def-Var RR

e) Deferral and Variance Account Analysis

The table below summarises any variances between WNP's 2013 Audited Financial Statements and the LDC's filed RRR reporting for the 2013 year-end. This information is recorded in the IRM Generator model, worksheet 5. "2014 Continuity Schedule":

				Finance Balance at 31-Dec-2013			
Item	Account	Account No.	RRR Filing at 31-Dec-2013	Principal	Interest	Principal + Interest	Variance
			A	B	C	D = B + C	E = A - D
(a)	LV Variance Account	1550	($3,624)	($2,896)	($729)	($3,625)	$1
(b)	Smart Metering Entity Charge Variance	1551	$5,473	$5,425	$48	$5,473	$0
(c)	RSVA - Wholesale Market Service Charge	1580	($330,117)	($321,613)	($8,503)	($330,116)	($1)
(d)	RSVA - Retail Transmission Network Charge	1584	($2,963)	($2,756)	($208)	($2,964)	$1
(e)	RSVA - Retail Transmission Connection Charge	1586	($83,592)	($77,915)	($5,678)	($83,592)	($0)
(f)	RSVA - Power (excluding Global Adjustment)	1588	$357,073	$345,664	$11,412	$357,075	($3)
(g)	RSVA - Global Adjustment	1589	($216,013)	($212,768)	($3,245)	($216,013)	$0
(h)	Recovery of Regulatory Asset Balances	1590	$0	$0	$0	$0	$0
(i)	Disposition and Recovery/Refund of Regulatory Balances (2008)[5]	1595	$173	($858)	$1,031	$173	$0
						Total Variance	($2)

Upon reviewing the above table, the variance between the RRR filings compared to the Rate Generator 2014 Continuity Schedule ranges from ($3) to $1. This variance is as a result of numerical rounding in the Rate Generator model and is immaterial.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 5. 2014 Continuity Schedule

f) Shared Tax Savings

The Board has previously determined that the impacts of known legislated tax changes will be reflected in the 2015 IRM adjustment and that the savings from these adjustments will be shared on a 50/50 basis between the distributor and its customers.

WNP has completed the Shared Tax Sharing information (IRM Rate Generator worksheets 10 – 12). The result of the model (worksheet "11. STS – Tax Change") shows that there are zero monies in tax savings for 2015. A copy of the completed model accompanies and forms part of this application.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 11. STS – Tax Change

g) Continuance of Rate Riders

Pursuant to the Decision and Order of EB-2013-0178, WNP will continue with the Rate Riders for which the sunset date has not yet been reached (i.e. beyond May 1, 2015), specifically:

Rate Rider	Effective From	Effective To	Case Number
(Fixed) Rate Rider for Recovery of Incremental Capital – in effect until the effective date of the next cost of service-based rate order	May 1, 2014	-	EB-2013-0178
(Variable) Rate Rider for Recovery of Incremental Capital – in effect until the effective date of the next cost of service-based rate order	May 1, 2014	-	EB-2013-0178

Note: The above table excludes the Rate Rider for Smart Meter Entity Charge which is effective until October 31, 2018.

In this IRM application, WNP is:

- Not requesting "new" Rate Riders for disposition of Group 1 Deferral / Variance account balances since the 2013 balances do not exceed the Threshold Test limit of $0.001 set by the OEB.
- Not requesting any revisions to existing Rate Riders. As per table above:
    - The current Incremental Capital Module (ICM) Rate Riders have a future sunset date (effective until the Applicant's next Cost of Service rate-base order); and

- The Smart Meter Entity Charge is effective until October 31, 2018.

- Not requesting the removal of any Rate Riders.

  At the time of filing this IRM Application, the Rate Rider for Disposition of Deferral/Variance Accounts (2014) and the Rate Rider for Disposition of Global Accounts (2014) as approved in the Applicants 2014 IRM Application (EB-2013-0178) both have an effective date until April 30, 2015 and therefore will be completed prior to May 1, 2015 rates.

h) Specific Service Charges and Loss Factors

Pursuant to the Decision in EB-2011-0249, WNP will continue with the Specific Service Charges and Loss Factors that were approved in that proceeding.

i) Low Voltage Service Charges

Pursuant to the Decision in EB-2011-0249, WNP will continue with the current low voltage service rates that were approved in that proceeding.

j) Incremental Capital Module

Wellington North Power Inc. is not applying for incremental capital.

k) Z Factor

Wellington North Power Inc. is not applying for a Z-factor in this application.

l) LRAMVA Disposition

Wellington North Power Inc. is not applying for an LRAM Disposition in this application because the Applicant deems the balance to date is immaterial.

m) Regulatory Accounting Policy Changes

As per section 3.2.8, *"Regulatory Accounting Policy Changes to the Deprecation Expense and Capitalization Policies"* of the OEB's "Filing Requirements for Electricity Distribution Rate Applications" (revised July 25, 2014), Wellington North Power Inc. acknowledges the following:

i. The Applicant remains on CGAAP accounting methodology; and

ii. The Applicant implemented the regulatory changes for depreciation expense and capitalization policies on January 1, 2012 as reflected in the LDC's last cost of service application (EB-2011-0249). In application EB-2011-0249, WNP provided:

- An updated version of its' capitalization policy and;
- Analysis demonstrating the transfer to the revised deprecation rates. WNP adopted the mid-range "Kinectrics" depreciation rates in January 2012 (as per WNP's Cost of Service application EB-2011-0249, Exhibit 11, Schedule 3, table 11-9 page 837))

  (Reference: The Asset Depreciation Study for the OEB by Kinectrics Inc. (dated July 8, 2010 – Report No.: K-418033-RA-001-R000))

n) Summary of Proposed Rates and Bill Impacts

Wellington North Power Inc. has completed the 2015 IRM models and workforms in accordance with the instructions provided by the Board. The service and rate classifications, together with the associated electricity distribution rates included in the 2015 IRM models, are those approved by the Board in its Decision and Orders in EB-2011-0249 (Cost of Service) and EB-2013-0178 (IRM).

The table below illustrates the impacts of the rate adjustments and overall bill impacts proposed in this application for the default customer profile in each customer class:

				Distribution Charges		Change in Distribution Charges		Total Bill		Total Bill Change	
Customer Class	kWh	kW	Load Factor	Current Charge	Proposed Charge	$	%	Current Total Bill	Proposed Total Bill	$	%
Residential	800			$41.72	$41.95	0.23	0.55%	$130.95	$131.71	0.76	0.58%
General Service <50 kW	2,000			$91.68	$92.17	0.49	0.53%	$311.55	$313.14	1.59	0.51%
General Service 50 - 999 kW	90,009	137	90%	$1,220.14	$1,439.46	219.32	17.97%	$10,664.27	$10,916.93	252.66	2.37%
General Service 1000 - 4999 kW	981,558	1,494	90%	$9,584.60	$12,217.71	2633.11	27.47%	$112,946.17	$115,970.92	3024.75	2.68%
Unmetered Scattered Load	462			$29.32	$29.50	0.18	0.61%	$80.45	$80.87	0.42	0.52%
Sentinel Lighting	657	1	90%	$28.57	$30.24	1.67	5.85%	$97.18	$99.04	1.86	1.91%
Streetlights	103,806	158	90%	$1,772.98	$2,018.71	245.73	13.86%	$12,521.66	$12,797.55	275.89	2.20%

Notes:
Based upon no Deferral / Variance Rate Riders for 0 years disposition period (balances as at 31-Dec-2013)
Based upon continuation of existing Incremental Capital Module Rate Riders (as per EB-2013-0178) and Smart Meter Entity Charge

The comments below should be considered when reviewing the above table:

- The table is based upon the output produced from worksheet 14. "Bill Impact" of the IRM Generator model (v1.1) as issued by the Board. For each rate class, a default customer's profile was populated into the input cells (e.g. kWh consumption, kW demand) and the output recorded in the above table;
- Service Charge – the changes reflect the application of the stretch factor percentage increase;
- Distribution Volumetric Rate Riders (e.g. Rate Riders for Deferral/Variance Account Disposition.)
  - For General Service 50 to 999kW, General Service 1000 to 4999kW, Sentinel Lights and Streetlights customer classes, the Global Adjustment (GA) to Non RPP Rate Rider is included in the Bill Impact model on worksheet 28 of the Rate Generator model.
  - In current 2014 Board-approved rates (EB-2013-0178), WNP is currently applying a credit to these customer classes; however, in proposed 2015 rates, there is no disposition of Group 1

balances being requested by the Applicant. Therefore, as per table above, these particular customer-rates classes are calculating a higher percentage increase to the Distribution component of their forecasted 2015 electricity bill compared to current 2014 rates.

- It should be noted that:
  - All of WNP's residential customers are billed TOU;
  - All General Service <50kW customers are billed on TOU;
  - General Service 50-999 kW are billed on Spot Market Prices (with the exception of 8 accounts that are billed on RPP rates);
  - General Services 1000 – 4999 kW are billed on Spot Market Prices;
  - Street Lights are billed on Spot Market Prices; and
  - Sentinel and Unmetered Scattered Load are billed on RPP rates.

The tables on the following pages illustrate the bill impact for a Residential and a General Service <50kW customer.

Residential Customer - Bill Impact

The table below shows the bill impact for a Residential customer with a monthly consumption of 800 kWh:

Rate Class	RESIDENTIAL	
Loss Factor		1.0716
Consumption	kWh	800
If Billed on a kW basis: Demand	kW	

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.28	1	$ 18.28	$ 18.51	1	$ 18.51	$ 0.23	1.26%
Distribution Volumetric Rate	$ 0.0183	800	$ 14.64	$ 0.0185	800	$ 14.80	$ 0.16	1.09%
Fixed Rate Riders	$ 0.88	1	$ 0.88	$ 0.88	1	$ 0.88	$ -	0.00%
Volumetric Rate Riders	0.0009	800	$ 0.72	0.0009	800	$ 0.72	$ -	0.00%
Sub-Total A (excluding pass through)			$ 34.52			$ 34.91	**$ 0.39**	**1.13%**
Line Losses on Cost of Power	$ 0.0839	57	$ 4.81	$ 0.0839	57	$ 4.81	$ -	0.00%
Total Deferral/Variance Account Rate Riders	0.0002	800	$ 0.16	0.0000	800	$ -	-$ 0.16	-100.00%
Low Voltage Service Charge	$ 0.0018	800	$ 1.44	$ 0.0018	800	$ 1.44	$ -	0.00%
Smart Meter Entity Charge	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 41.72**			**$ 41.95**	**$ 0.23**	**0.55%**
RTSR - Network	$ 0.0066	857	$ 5.66	$ 0.0070	857	$ 6.00	$ 0.34	6.06%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0041	857	$ 3.51	$ 0.0043	857	$ 3.69	$ 0.17	4.88%
Sub-Total C - Delivery (including Sub-Total B)			**$ 50.89**			**$ 51.63**	**$ 0.74**	**1.46%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	857	$ 3.77	$ 0.0044	857	$ 3.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	857	$ 1.11	$ 0.0013	857	$ 1.11	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
TOU - Off Peak	$ 0.0670	512	$ 34.30	$ 0.0670	512	$ 34.30	$ -	0.00%
TOU - Mid Peak	$ 0.1040	144	$ 14.98	$ 0.1040	144	$ 14.98	$ -	0.00%
TOU - On Peak	$ 0.1240	144	$ 17.86	$ 0.1240	144	$ 17.86	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 128.76**			**$ 129.51**	**$ 0.74**	**0.58%**
HST	13%		$ 16.74	13%		$ 16.84	$ 0.10	0.58%
Total Bill (including HST)			$ 145.50			$ 146.34	$ 0.84	0.58%
Ontario Clean Energy Benefit [1]			-$ 14.55			-$ 14.63	-$ 0.08	0.55%
Total Bill on TOU (including OCEB)			**$ 130.95**			**$ 131.71**	**$ 0.76**	**0.58%**

General Service <50kW Customer - Bill Impact

The table below shows the bill impact for a General Service <50kW customer with a monthly consumption of 2,000kWh:

Rate Class	GENERAL SERVICE LESS THAN 50 KW	
Loss Factor		1.0716
Consumption	kWh	2,000
If Billed on a kW basis: Demand	kW	

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.29	1	$ 39.29	$ 0.49	1.26%
Distribution Volumetric Rate	$ 0.0166	2,000	$ 33.20	$ 0.0168	2,000	$ 33.60	$ 0.40	1.20%
Fixed Rate Riders	$ 1.87	1	$ 1.87	$ 1.87	1	$ 1.87	$ -	0.00%
Volumetric Rate Riders	0.0008	2,000	$ 1.60	0.0008	2,000	$ 1.60	$ -	0.00%
Sub-Total A (excluding pass through)			$ 75.47			$ 76.36	**$ 0.89**	**1.18%**
Line Losses on Cost of Power	$ 0.0839	143	$ 12.02	$ 0.0839	143	$ 12.02	$ -	0.00%
Total Deferral/Variance Account Rate Riders	0.0002	2,000	$ 0.40	0.0000	2,000	$ -	-$ 0.40	-100.00%
Low Voltage Service Charge	$ 0.0015	2,000	$ 3.00	$ 0.0015	2,000	$ 3.00	$ -	0.00%
Smart Meter Entity Charge	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 91.68**			**$ 92.17**	**$ 0.49**	**0.53%**
RTSR - Network	$ 0.0061	2,143	$ 13.07	$ 0.0064	2,143	$ 13.72	$ 0.64	4.92%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0034	2,143	$ 7.29	$ 0.0036	2,143	$ 7.72	$ 0.43	5.88%
Sub-Total C - Delivery (including Sub-Total B)			**$ 112.04**			**$ 113.60**	**$ 1.56**	**1.39%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	2,143	$ 9.43	$ 0.0044	2,143	$ 9.43	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	2,143	$ 2.79	$ 0.0013	2,143	$ 2.79	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	2,000	$ 14.00	$ 0.0070	2,000	$ 14.00	$ -	0.00%
TOU - Off Peak	$ 0.0670	1,280	$ 85.76	$ 0.0670	1,280	$ 85.76	$ -	0.00%
TOU - Mid Peak	$ 0.1040	360	$ 37.44	$ 0.1040	360	$ 37.44	$ -	0.00%
TOU - On Peak	$ 0.1240	360	$ 44.64	$ 0.1240	360	$ 44.64	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 306.34**			**$ 307.91**	**$ 1.56**	**0.51%**
HST	13%		$ 39.82	13%		$ 40.03	$ 0.20	0.51%
Total Bill (including HST)			$ 346.17			$ 347.93	$ 1.76	0.51%
Ontario Clean Energy Benefit [1]			-$ 34.62			-$ 34.79	-$ 0.17	0.49%
Total Bill on TOU (including OCEB)			**$ 311.55**			**$ 313.14**	**$ 1.59**	**0.51%**

Rate Mitigation

Wellington North Power Inc. does not propose any Rate Mitigation in this application.

Notice of Application

Wellington North Power Inc. traditionally publishes the application information in the weekly local newspaper with the highest paid circulation in the LDC's service territory, and the Applicant is proposing to continue that process.

The characteristics of this newspaper are:

Newspaper:	"The Confederate"
Frequency:	Weekly
Language:	English
Subscription:	Paid publication
Circulation:	2,307 (source: http://www.newspaperscanada.ca/database/member/433)

Cost Allocation

Wellington North Power Inc. is not proposing any changes to the Revenue to Cost ratios that were approved in the Decision and Order EB-2011-0249 – the LDC's 2012 Cost of Service application.

The Revenue to Cost ratios that were reviewed and approved in WNP's 2012 Cost of Service application are illustrated below and are within the parameters set by the Board:

Class	Revenue Requirement - 2012 Cost Allocation Model	Miscellaneous Revenue Allocated from 2012 Cost Allocation Model	Total Revenue	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue	Board Target Low	Board Target High
Residential	$ 1,233,157	$ 90,940	$ 1,221,789	99.08%	1,221,789	$ 90,940	$ 1,130,849	85%	115%
GS < 50 kW	$ 455,611	$ 34,448	$ 412,903	95.36%	434,484	$ 34,448	$ 400,036	80%	120%
GS 50 - 999 kW	$ 257,181	$ 10,511	$ 361,137	120.00%	308,618	$ 10,511	$ 298,107	80%	120%
GS 1,000 - 4,999 kW	$ 319,770	$ 8,949	$ 269,593	95.36%	304,942	$ 8,949	$ 295,993	80%	120%
Sentinel Lights	$ 2,236	$ 136	$ 10,557	120.00%	2,684	$ 136	$ 2,548	80%	120%
Street Lighting	$ 98,136	$ 4,990	$ 90,168	95.36%	93,585	$ 4,990	$ 88,595	70%	120%
Unmetered Scattered Loads	$ 208	$ 18	$ 155	95.36%	199	$ 18	$ 181	80%	120%
TOTAL	$ 2,366,300	$ 149,992	$ 2,366,300		2,366,300	$ 149,992	$ 2,216,308		

The Revenue to Cost Ratios shown in the above table has been applied to worksheet *"6. Decision Cost Revenue Adj"* in the IRM Revenue Cost Ratio Adjustment model (v2.0) and WNP has filed this with its application for reference purposes.

Evidence Supporting this Application

Wellington North Power Inc. has filed the models and documents (listed below) with this IRM application as supporting evidence and in adherence with the updated Chapter 3 of the Filing Requirements for Transmission and Distribution Applications as issued by the Board on July 25, 2014:

- 2015 IRM3 Rate Generator Model V1.1;
- 2014 IRM Revenue Cost Ratio Adjustment Model V2.0;
- 2012 Revenue Requirement Workform (from Wellington North Power Inc.'s 2012 Cost of Service application EB-2011-0249); and
- A copy of WNP's current Tariff Sheets (as per Rate Order EB-2013-0178 – Wellington North Power Inc.'s IRM application approving 2014 distribution electricity rates).

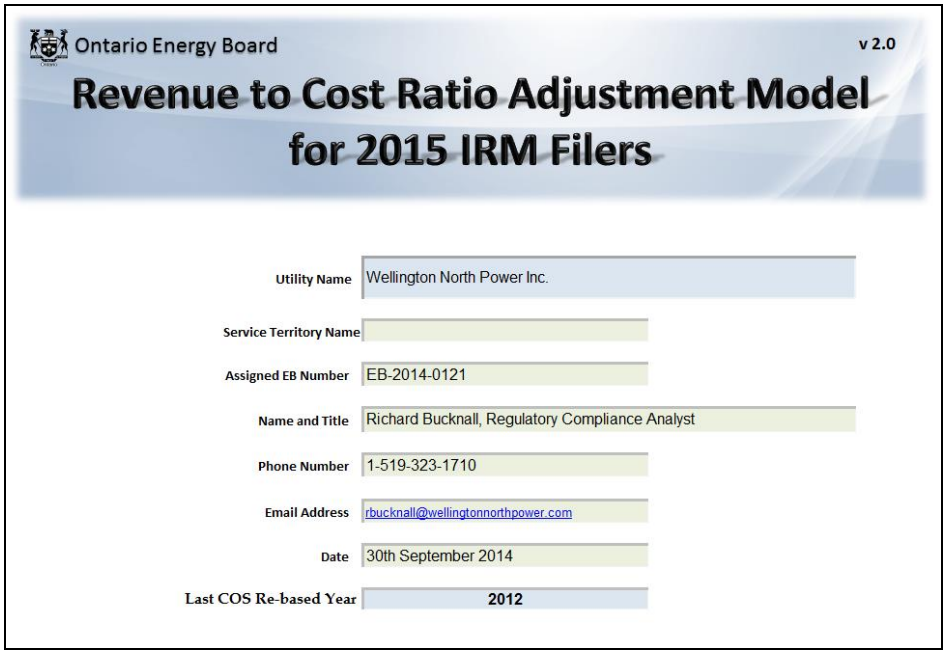
Exhibit 2: Revenue-to-Cost Ratio Workform

Rev to Cost Ratio: Introduction

WNP is not proposing any changes to the Revenue to Cost ratios that were approved in the Decision and Order EB-2011-0249 – the LDC's 2012 Cost of Service application. The Revenue to Cost ratios that were reviewed and approved in WNP's 2012 Cost of Service application are illustrated below and are within the parameters set by the Board:

Class	Revenue Requirement - 2012 Cost Allocation Model	Miscellaneous Revenue Allocated from 2012 Cost Allocation Model	Total Revenue	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue	Board Target Low	Board Target High
Residential	$ 1,233,157	$ 90,940	$ 1,221,789	99.08%	1,221,789	$ 90,940	$ 1,130,849	85%	115%
GS < 50 kW	$ 455,611	$ 34,448	$ 412,903	95.36%	434,484	$ 34,448	$ 400,036	80%	120%
GS 50 - 999 kW	$ 257,181	$ 10,511	$ 361,137	120.00%	308,618	$ 10,511	$ 298,107	80%	120%
GS 1,000 - 4,999 kW	$ 319,770	$ 8,949	$ 269,593	95.36%	304,942	$ 8,949	$ 295,993	80%	120%
Sentinel Lights	$ 2,236	$ 136	$ 10,557	120.00%	2,684	$ 136	$ 2,548	80%	120%
Street Lighting	$ 98,136	$ 4,990	$ 90,168	95.36%	93,585	$ 4,990	$ 88,595	70%	120%
Unmetered Scattered Loads	$ 208	$ 18	$ 155	95.36%	199	$ 18	$ 181	80%	120%
TOTAL	$ 2,366,300	$ 149,992	$ 2,366,300		2,366,300	$ 149,992	$ 2,216,308		

WNP has completed the IRM Revenue Cost Ratio Adjustment model (v2.0) and has filed this with its application for reference purposes.



Rev to Cost Ratio: Re-based Billing Determinants and Rates

The table below has been updated with:

- The Customer numbers / connections and re-based kWh / kW) from WNP's 2012 Cost of Service application (EB-2011-0249);
- The monthly Service Charge and Distribution Volumetric rates for WNP as per Board Approved 2014 IRM Application Cost of Service (EB-2013-0178)

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your most current Tariff of rates and charges.

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	Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	3,160	24,876,519		18.28	0.0183	
GSLT50	General Service Less Than 50 kW	Customer	kWh	489	10,703,832		38.80	0.0166	
GSGT50	General Service 50 to 999 kW	Customer	kW	40	19,816,501	50,517	272.76		3.6226
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	4	42,769,242	97,039	2,229.30		1.8706
USL	Unmetered Scattered Load	Connection	kWh	1	3,969		17.88	0.0144	
Sen	Sentinel Lighting	Connection	kW	17	29,261	80	5.18		19.1573
SL	Street Lighting	Connection	kW	886	711,946	1,907	7.04		7.8382

Note:

a) The Re-based kW values provided in sheet 3 of the 2015 "Revenue Cost Ratio Adjustment" workform reflect the billed kW forecast (including the CDM adjustments) that were approved in WNP 2012 Cost of Service application (reference: – Decision and Order EB-2011-0249 page 27 "Is the impact of CDM appropriately reflected in the load forecast?")

b) The Re-based Billed Customers / Connections provided in sheet 3 of the 2015 "Revenue Cost Ratio Adjustment" workform reflect the 2012 Customer Class Load Forecast customers/connections that was approved in WNP 2012 Cost of Service application (reference: – Decision and Order EB-2011-0249 page 57 Appendix D "Customer Class Load Forecast (Updated)."

Rev to Cost Ratio: Removal of Rate Adders

The worksheet below illustrates that WNP is not requesting the removal any Rate Adders:

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff Service Charge A	Current Tariff Distribution Volumetric Rate kWh B	Current Tariff Distribution Volumetric Rate kW C	Service Charge Rate Adders D	Distribution Volumetric kWh Rate Adders E	Distribution Volumetric kW Rate Adders F	Base Service Charge H = A - D	Base Distribution Volumetric Rate kWh I = B - E	Base Distribution Volumetric Rate kW J = C - F
Residential	18.28	0.0183	0.0000	0.00	0.0000	0.0000	18.28	0.0183	0.0000
General Service Less Than 50 kW	38.80	0.0166	0.0000	0.00	0.0000	0.0000	38.80	0.0166	0.0000
General Service 50 to 999 kW	272.76	0.0000	3.6226	0.00	0.0000	0.0000	272.76	0.0000	3.6226
General Service 1,000 to 4,999 kW	2,229.30	0.0000	1.8706	0.00	0.0000	0.0000	2,229.30	0.0000	1.8706
Unmetered Scattered Load	17.88	0.0144	0.0000	0.00	0.0000	0.0000	17.88	0.0144	0.0000
Sentinel Lighting	5.18	0.0000	19.1573	0.00	0.0000	0.0000	5.18	0.0000	19.1573
Street Lighting	7.04	0.0000	7.8382	0.00	0.0000	0.0000	7.04	0.0000	7.8382

Rev to Cost Ratio: Calculation of Current Revenue

The worksheet below illustrates the calculation of current revenue from rate classes. This revenue is derived from:

- The Customer numbers / connections and re-based kWh / kW) from WNP's 2012 Cost of Service application (EB-2011-0249);
- The monthly Service Charge and Distribution Volumetric rates for WNP as per Board Approved 2014 IRM Application Cost of Service (EB-2013-0178)

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current 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	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
Residential	3,160	24,876,519	0	18.28	0.0183	0.0000	693,236	455,240	0	1,148,477	60.4%	39.6%	0.0%	50.8%
General Service Less Than 50 kW	489	10,703,832	0	38.80	0.0166	0.0000	227,447	177,684	0	405,131	56.1%	43.9%	0.0%	17.9%
General Service 50 to 999 kW	40	19,816,501	50,517	272.76	0.0000	3.6226	132,288	0	183,004	315,292	42.0%	0.0%	58.0%	13.9%
General Service 1,000 to 4,999 kW	4	42,769,242	97,039	2,229.30	0.0000	1.8706	117,352	0	181,521	298,873	39.3%	0.0%	60.7%	13.2%
Unmetered Scattered Load	1	3,969	0	17.88	0.0144	0.0000	126	57	0	183	68.8%	31.2%	0.0%	0.0%
Sentinel Lighting	17	29,261	80	5.18	0.0000	19.1573	1,044	0	1,527	2,572	40.6%	0.0%	59.4%	0.1%
Street Lighting	886	711,946	1,907	7.04	0.0000	7.8382	74,885	0	14,950	89,835	83.4%	0.0%	16.6%	4.0%
							1,246,379	632,981	381,003	2,260,363				100.0%
							O	P	Q	R				

Rev to Cost Ratio: Approved Revenue Cost Ratios

The worksheet below illustrates the current revenue cost ratios for each customer class as approved by the Board in WNP's 2012 Cost of Service application (EB-2011-0249). These ratios are within the parameters set by the OEB:

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "10. Proposed R C Ratio Adj" of the applicant's 2014 Revenue to Cost Ratio Adjustment Workform (V2.0) or latest COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e: no change in that rate class ratio), "Change" (i.e: Board ordered change from COS decision) or "Rebalance" (i.e: to apply any offset adjustments required).

Update Group

Rate Class	Direction	Current Year 2014	Transition Year 1 2015	Transition Year 2 2016	Transition Year 3 2017	Transition Year 4 2018	Transition Year 5 2019
Residential	No Change	99.08%	99.08%	99.08%	99.08%	99.08%	99.08%
General Service Less Than 50 kW	No Change	95.36%	95.36%	95.36%	95.36%	95.36%	95.36%
General Service 50 to 999 kW	No Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%
General Service 1,000 to 4,999 kW	No Change	95.36%	95.36%	95.36%	95.36%	95.36%	95.36%
Unmetered Scattered Load	No Change	95.36%	95.36%	95.36%	95.36%	95.36%	95.36%
Sentinel Lighting	No Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%
Street Lighting	No Change	95.36%	95.36%	95.36%	95.36%	95.36%	95.36%

Rev to Cost Ratio: Revenue Offsets

The worksheet below illustrates the revenue offsets for each customer class. It should be noted that these revenues offsets were approved by the Board in WNP's 2012 Cost of Service application (EB-2011-0249):

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing Revenue Offsets A	Percentage Split C= A / B	Allocated Revenue Offsets E = D * C
Residential	90,940	60.63%	90,940
General Service Less Than 50 kW	34,448	22.97%	34,448
General Service 50 to 999 kW	10,511	7.01%	10,511
General Service 1,000 to 4,999 kW	8,949	5.97%	8,949
Unmetered Scattered Load	18	0.01%	18
Sentinel Lighting	136	0.09%	136
Street Lighting	4,990	3.33%	4,990
	149,992	100.00%	149,992
	B		D

Rev to Cost Ratio: Transformer Allowance

The worksheet below illustrates the Transformer Allowance kW and rate. For WNP, this is applicable to customers in the General Service 50-999kW class. It should be noted that this transformer allowance information was approved by the Board in WNP's 2012 Cost of Service application (EB-2011-0249):

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2014 Revenue to Cost Ratio Adjustment Workform (V2.0) or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transfromer rate for each rate class.

Update Transformer Allowance In Rates

Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C	Transformer Allowance Rate E	Volumetric Distribution Rate F	Billed kW's G	Adjusted Volumetric Distribution Rate I =(F * (G - C) + (F - E) * C) / G
Residential	No						
General Service Less Than 50 kW	No						
General Service 50 to 999 kW	Yes	(14,070)	23,450	(0.6000)	3.6226	50,517	3.9011
General Service 1,000 to 4,999 kW	No						
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		- 14,070	23,450			50,517	
		B	D			H	

Rev to Cost Ratio: Proposed Revenue to Cost Ratios

The worksheet below illustrates the proposed Revenue to Cost ratios. As per worksheet 6 *"Decision Cost Revenue Adj"*, the Proposed Revenue Cost-Ratios are the **same** as the Current Revenue Cost-Ratios, indicating that WNP is not requesting any changes:

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Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Iterate Selected Cell To Zero

Iterate All Equal Percentage Change

Iterate All Proportionate Change

Refresh and Start Over

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue Cost Ratio B	Re-Allocated Cost C = A / B	Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
Residential	$ 1,239,417	0.99	$ 1,250,948	0.99	$ 1,239,417	$ 0	0.0%
General Service Less Than 50 kW	$ 439,579	0.95	$ 460,954	0.95	$ 439,579	$ 0	0.0%
General Service 50 to 999 kW	$ 339,873	1.20	$ 283,227	1.20	$ 339,873	$ 0	0.0%
General Service 1,000 to 4,999 kW	$ 307,822	0.95	$ 322,791	0.95	$ 307,822	$ 0	0.0%
Unmetered Scattered Load	$ 201	0.95	$ 211	0.95	$ 201	$ 0	0.0%
Sentinel Lighting	$ 2,708	1.20	$ 2,256	1.20	$ 2,708	$ 0	0.0%
Street Lighting	$ 94,825	0.95	$ 99,436	0.95	$ 94,825	$ 0	0.0%
	$ 2,424,426		$ 2,419,824		$ 2,424,426	$ 0	0.0%

Out of Balance - 0

Final ? Yes

Rev to Cost Ratio: Proposed Revenue

The worksheet below illustrates the proposed revenue applying the cost ratios as approved by the Board in WNP's 2012 Cost of Service application (EB-2011-0249):

Ontario Energy Board v 2.0

Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re-Based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
Residential	$ 1,239,417	$ 90,940	$ 1,148,477	$ -	$ 1,148,477
General Service Less Than 50 kW	$ 439,579	$ 34,448	$ 405,131	$ -	$ 405,131
General Service 50 to 999 kW	$ 339,873	$ 10,511	$ 329,362	-$ 14,070	$ 315,292
General Service 1,000 to 4,999 kW	$ 307,822	$ 8,949	$ 298,873	$ -	$ 298,873
Unmetered Scattered Load	$ 201	$ 18	$ 183	$ -	$ 183
Sentinel Lighting	$ 2,708	$ 136	$ 2,572	$ -	$ 2,572
Street Lighting	$ 94,825	$ 4,990	$ 89,835	$ -	$ 89,835
	$ 2,424,426	$ 149,992	$ 2,274,433	-$ 14,070	$ 2,260,363

Rev to Cost Ratio: Adjustment to Proposed Rates

The worksheet below illustrates the adjustment to proposed rates as calculated by the 2015 IRM Revenue to Cost Ratio Adjustment model (v2.0). As the cost ratios have not changed as per approved by the Board in WNP's 2012 Cost of Service application (EB-2011-0249), there are no adjustments required for WNP for either the Service Charge or Distribution Volumetric rate for any customer class:

Ontario Energy Board v 2.0

Revenue to Cost Ratio Adjustment Model for 2015 IRM Filers

Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Sheet 24 of the 2015 IRM Rate Generator Model.

Rate Class	Proposed Base Service Charge A	Proposed Base Distribution Volumetric Rate kWh B	Proposed Base Distribution Volumetric Rate kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Adjustment Required Base Service Charge G = A - D	Adjustment Required Base Distribution Volumetric Rate kWh H = B - E	Adjustment Required Base Distribution Volumetric Rate kW I = C - F
Residential	$ 18.28	$ 0.0183	$ -	$ 18.28	$ 0.0183	$ -	$ -	$ -	$ -
General Service Less Than 50 kW	$ 38.80	$ 0.0166	$ -	$ 38.80	$ 0.0166	$ -	$ -	$ -	$ -
General Service 50 to 999 kW	$ 272.76	$ -	$ 3.6226	$ 272.76	$ -	$ 3.6226	$ -	$ -	$ -
General Service 1,000 to 4,999 kW	$ 2,229.30	$ -	$ 1.8706	$ 2,229.30	$ -	$ 1.8706	$ -	$ -	$ -
Unmetered Scattered Load	$ 17.88	$ 0.0144	$ -	$ 17.88	$ 0.0144	$ -	$ -	$ -	$ -
Sentinel Lighting	$ 5.18	$ -	$ 19.1573	$ 5.18	$ -	$ 19.1573	$ -	$ -	$ -
Street Lighting	$ 7.04	$ -	$ 7.8382	$ 7.04	$ -	$ 7.8382	$ -	$ -	$ -

Exhibit 3: 2014 IRM 4th Generation Rate Generator

Upon reviewing Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications guidelines issued July 25, 2014, Wellington North Power Inc. has elected to use the 4th Generation Incentive Rate-setting ("4th Generation") as its rate–setting method for requesting its' 2015 electricity distribution rates.

Below are details taken from the IRM Generator model (v1.1):

Information Sheet

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Version	1.1
Utility Name	Wellington North Power Inc.
Service Territory	
Assigned EB Number	EB-2014-0121
Name of Contact and Title	Richard Bucknall, Regulatory Compliance Analys
Phone Number	519-323-1710
Email Address	rbucknall@wellingtonnorthpower.com
We are applying for rates effective	May-01-15
Rate-Setting Method	Price Cap IR
Please indicate in which Rate Year the Group 1 accounts were last cleared[1]	2014
Please indicate the last Cost of Service Re-Basing Year	2012

Rate Class Selection

WNP has eight customer rate classes shown below:

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

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 on your most recent Board-Approved Tariff of Rates and Charges? **8**

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 999 KW
4	GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW
5	UNMETERED SCATTERED LOAD
6	SENTINEL LIGHTING
7	STREET LIGHTING
8	microFIT

Current Tariff Schedule: Residential

RESIDENTIAL Service Classification

This classification refers to the supply of electrical energy to Customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts. 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	$	18.28
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0183
Low Voltage Service Rate	$/kWh	0.0018
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0009
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kWh	0.0002
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.2500

Current Tariff Schedule: General Service <50kW

GENERAL SERVICE LESS THAN 50 KW Service Classification

This classification applies to customers in General Service buildings with a connected load less than 50 kW, and Town Houses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Service Charge	$	38.80
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	1.87
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0166
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0008
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kWh	0.0002
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0034

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Current Tariff Schedule: General Service 50 to 999 kW

GENERAL SERVICE 50 TO 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 1,000 kW. Further servicing details are available in the distributor's Conditions of Service

APPLICATION

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

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

Service Charge	$	272.76
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	13.15
Distribution Volumetric Rate	$/kW	3.6226
Low Voltage Service Rate	$/kW	0.6050
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.1746
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kW	0.0793
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.6100)
Retail Transmission Rate - Network Service Rate	$/kW	2.5128
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3720

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.2500

Current Tariff Schedule: General Service 1000 to 4999 kW

GENERAL SERVICE INTERMEDIATE 1,000 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, 1,000 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

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

Service Charge	$	2,229.30
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	107.46
Distribution Volumetric Rate	$/kW	1.8706
Low Voltage Service Rate	$/kW	0.6632
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.0902
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kW	0.0886
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.8090)
Retail Transmission Rate - Network Service Rate	$/kW	2.6690
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.2500

Current Tariff Schedule: Unmetered Scattered Load

UNMETERED SCATTERED LOAD Service Classification

This classification applies to an account 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, decorative street lighting, billboards, 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.

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

Service Charge	$	17.88
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.86
Distribution Volumetric Rate	$/kWh	0.0144
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0007
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kWh	0.0003
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0034

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.2500

Current Tariff Schedule: Sentinel Lighting

SENTINEL LIGHTING Service Classification

This classification refers to accounts for unmetered lighting loads supplied to sentinel lights. 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	$	5.18
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.25
Distribution Volumetric Rate	$/kW	19.1573
Low Voltage Service Rate	$/kW	0.4775
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.9234
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kW	0.1409
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.5065)
Retail Transmission Rate - Network Service Rate	$/kW	1.9046
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.0829

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Current Tariff Schedule: Street Lighting

STREET LIGHTING Service Classification

This classification refers to accounts for roadway lighting with a Municipality, Regional Municipality, and Ministry of Transportation. 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 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	$	7.04
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.34
Distribution Volumetric Rate	$/kW	7.8382
Low Voltage Service Rate	$/kW	0.4677
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.3778
Rate Rider for Deferral/Variance Account Disposition (2014) - effective until April 30, 2015	$/kW	0.0753
Rate Rider for Global Adjustment Sub-Account Disposition (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.5320)
Retail Transmission Rate - Network Service Rate	$/kW	1.8950
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.0608

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.2500

Current Tariff Schedule: MicroFIT

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 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	$	5.40

Continuity Schedule: 2013 Transactions

The table below shows the transactions (principal and interest) recorded during 2013 in Wellington North Power Inc.'s Group 1 Accounts:

Ontario Energy Board

Incentive Regulation Model for 2

Wellington North Power Inc.

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 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. 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												
		Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments [2]	Board-Approved Disposition during 2013	Other 1 Adjustments during Q1 2013	Other 1 Adjustments during Q2 2013	Other 1 Adjustments during Q3 2013	Other 1 Adjustments during Q4 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other 1	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts														
LV Variance Account	1550	(40,216)	37,320						(2,896)	(230)	(499)			(729)
Smart Metering Entity Charge Variance	1551	0	5,425						5,425	0	48			48
RSVA - Wholesale Market Service Charge	1580	(251,680)	(69,933)						(321,613)	(4,149)	(4,354)			(8,503)
RSVA - Retail Transmission Network Charge	1584	12,058	(14,813)						(2,756)	(126)	(82)			(208)
RSVA - Retail Transmission Connection Charge	1586	(60,202)	(17,713)						(77,915)	(4,573)	(1,130)		25	(5,678)
RSVA - Power (excluding Global Adjustment)	1588	392,087	(46,423)						345,664	4,508	6,904			11,412
RSVA - Global Adjustment	1589	(298,224)	85,456						(212,768)	(214)	(3,031)			(3,245)
Recovery of Regulatory Asset Balances	1590	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2008)*	1595	4,772			(5,630)				(858)	(4,668)			5,699	1,031
Disposition and Recovery/Refund of Regulatory Balances (2009)*	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010)*	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595	0							0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012)*	1595	0							0	0				0
RSVA - Global Adjustment	**1589**	(298,224)	85,456	0	0	0	0	0	(212,768)	(214)	(3,031)	0	0	(3,245)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		56,818	(106,138)	0	(5,630)	0	0	0	(54,949)	(9,239)	887	0	5,724	(2,627)
Total Group 1 Balance		(241,406)	(20,681)	0	(5,630)	0	0	0	(267,717)	(9,453)	(2,144)	0	5,724	(5,872)
LRAM Variance Account	**1568**	0							0	0				0
Total including Account 1568		(241,406)	(20,681)	0	(5,630)	0	0	0	(267,717)	(9,453)	(2,144)	0	5,724	(5,872)

Continuity Schedule: 2014 - Board Approved Dispositions

The table below, taken from the Continuity Schedule in the Rate Generator model, shows the Group 1 Disposition balances that were approved by the Board in 2014. These disposition balances (principal and interest) are as a consequence of Wellington North Power Inc.'s 2014 IRM Rate Application (EB-2013-0178) that was approved by the OEB on March 13, 2014 (please refer to the copy of the Decision and Order in Appendix 1 of this application).

Ontario Energy Board

Incentive Regulation Model for 2

Wellington North Power Inc.

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 2015 DVA schedule below will be the balance sheet date as per your GA for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. 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	2014 Principal Disposition during 2014 - instructed by Board	2014 Interest Disposition during 2014 - instructed by Board	2014 Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions	2014 Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions
Group 1 Accounts					
LV Variance Account	1550	(40,216)	(1,018)	37,320	289
Smart Metering Entity Charge Variance	1551			5,425	48
RSVA - Wholesale Market Service Charge	1580	(251,680)	(9,082)	(69,933)	579
RSVA - Retail Transmission Network Charge	1584	12,058	180	(14,814)	(318)
RSVA - Retail Transmission Connection Charge	1586	(60,203)	(5,753)	(17,712)	75
RSVA - Power (excluding Global Adjustment)	1588	358,726	16,903	(13,062)	(5,491)
RSVA - Global Adjustment	1589	(264,863)	(9,146)	52,095	5,901
Recovery of Regulatory Asset Balances	1590			0	0
Disposition and Recovery/Refund of Regulatory Balances (2008)*	1595	4,772	(4,575)	(5,630)	5,606
Disposition and Recovery/Refund of Regulatory Balances (2009)*	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010)*	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012)*	1595			0	0
RSVA - Global Adjustment	**1589**	(264,863)	(9,146)	52,095	5,901
Total Group 1 Balance excluding Account 1589 - Global Adjustment		23,457	(3,415)	(78,406)	788
Total Group 1 Balance		(241,406)	(12,561)	(26,311)	6,689
LRAM Variance Account	**1568**	0	0	0	0
Total including Account 1568		(241,406)	(12,561)	(26,311)	6,689

Continuity Schedule: 2014 Projections and RRR Reporting

The table below shows the projected Interest amounts based upon 2013 year-end balances for (a) interest during 2014 and (b) interest for the period of January to April of 2015. This table also illustrates the variances between 2013 balances and RRR balances filed with the OEB:

Ontario Energy Board

Incentive Regulation Model for 2

Wellington North Power Inc.

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 2015 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2014 EDR process (CoS or IRM) you received approval for the December 31, 2012 balances, the starting point for your entries below should be the 2011 year. 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	2014				Projected Interest on Dec-31-13 Balances			2.1.7 RRR	
		Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balances as of Dec 31-13 Adjusted for Dispositions	Closing Interest Balances as of Dec 31-13 Adjusted for Dispositions	Projected Interest from Jan 1, 2014 to December 31, 2014 on Dec 31 -13 balance adjusted for disposition during 2014 [3]	Projected Interest from January 1, 2015 to April 30, 2015 on Dec 31 -13 balance adjusted for disposition during 2014 [3]	Total Claim	As of Dec 31-13	Variance RRR vs. 2013 Balance *(Principal + Interest)*
Group 1 Accounts										
LV Variance Account	1550	(40,216)	(1,018)	37,320	289	549	183	38,341	(3,624)	1
Smart Metering Entity Charge Variance	1551			5,425	48	80	27	5,579	5,473	0
RSVA - Wholesale Market Service Charge	1580	(251,680)	(9,082)	(69,933)	579	(1,028)	(343)	(70,725)	(330,117)	(1)
RSVA - Retail Transmission Network Charge	1584	12,058	110	(14,814)	(318)	(218)	(73)	(15,423)	(2,963)	1
RSVA - Retail Transmission Connection Charge	1586	(60,203)	(5,753)	(17,712)	75	(260)	(87)	(17,984)	(83,592)	(0)
RSVA - Power (excluding Global Adjustment)	1588	358,726	16,903	(13,062)	(5,491)	(192)	(64)	(18,810)	357,073	(3)
RSVA - Global Adjustment	1589	(264,863)	(9,146)	52,095	5,901	766	255	59,017	(216,013)	0
Recovery of Regulatory Asset Balances	1590			0	0			0		0
Disposition and Recovery/Refund of Regulatory Balances (2008)*	1595	4,772	(4,575)	(5,630)	5,606	(83)	(28)	(135)	173	0
Disposition and Recovery/Refund of Regulatory Balances (2009)*	1595			0	0			0		0
Disposition and Recovery/Refund of Regulatory Balances (2010)*	1595			0	0			0		0
Disposition and Recovery/Refund of Regulatory Balances (2011)*	1595			0	0			0		0
Disposition and Recovery/Refund of Regulatory Balances (2012)*	1595			0	0			0		0
RSVA - Global Adjustment	**1589**	(264,863)	(9,146)	52,095	5,901	766	255	59,017	(216,013)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment		23,457	(3,415)	(78,406)	788	(1,153)	(385)	(79,156)	(57,579)	(2)
Total Group 1 Balance		(241,406)	(12,561)	(26,311)	6,689	(387)	(130)	(20,139)	(273,591)	(2)
LRAM Variance Account	**1568**	0	0	0	0			0		0
Total including Account 1568		(241,406)	(12,561)	(26,311)	6,689	(387)	(130)	(20,139)	(273,591)	(2)

Continuity Schedule: Deferral and Variance Account Analysis

The table below summarises the variances between WNP's 2013 Audited Financial Statements and the LDC's filed RRR reporting for the 2013 year-end. This information is recorded in the IRM Generator model, worksheet 5. "2014 Continuity Schedule":

				Finance Balance at 31-Dec-2013			
Item	Account	Account No.	RRR Filing at 31-Dec-2013	Principal	Interest	Principal + Interest	Variance
			A	B	C	D = B + C	E = A - D
(a)	LV Variance Account	1550	($3,624)	($2,896)	($729)	($3,625)	$1
(b)	Smart Metering Entity Charge Variance	1551	$5,473	$5,425	$48	$5,473	$0
(c)	RSVA - Wholesale Market Service Charge	1580	($330,117)	($321,613)	($8,503)	($330,116)	($1)
(d)	RSVA - Retail Transmission Network Charge	1584	($2,963)	($2,756)	($208)	($2,964)	$1
(e)	RSVA - Retail Transmission Connection Charge	1586	($83,592)	($77,915)	($5,678)	($83,592)	($0)
(f)	RSVA - Power (excluding Global Adjustment)	1588	$357,073	$345,664	$11,412	$357,075	($3)
(g)	RSVA - Global Adjustment	1589	($216,013)	($212,768)	($3,245)	($216,013)	$0
(h)	Recovery of Regulatory Asset Balances	1590	$0	$0	$0	$0	$0
(i)	Disposition and Recovery/Refund of Regulatory Balances (2008)[5]	1595	$173	($858)	$1,031	$173	$0
						Total Variance	($2)

Upon reviewing the above table, the variance between the RRR filings compared to the Rate Generator 2014 Continuity Schedule ranges from ($3) to $1. This variance is as a result of numerical rounding in the Rate Generator model and is immaterial.

Reference: IRM Rate Generator model:

WellingtonNorth_EB-2014-0121_2015_IRM_Rate_Generator_1.1.xlsm worksheet 5. 2014 Continuity Schedule

Billing Determinant for Deferral- Variance Balances Allocation

The worksheet below illustrates that when inputting the 2013 year-end Deferral and Variance Balances from WNP's Group 1 Accounts, the Claim does **not** exceed the Threshold Test and therefore, there are **no** Disposition requirements required for WNP's 2015 IRM application.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data, use the most recent 12-month actual data. Do not enter data for the MicroFit class.

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) [1]	1595 Recovery Share Proportion (2009) [1]	1595 Recovery Share Proportion (2010) [1]	1595 Recovery Share Proportion (2011) [1]	1595 Recovery Share Proportion (2012) [1]	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL	$/kWh	24,876,519		3,625,931	0		51.85%		80.73%				3,178
GENERAL SERVICE LESS THAN 50 KW	$/kWh	10,703,832		1,434,587	0		20.28%		27.82%				472
GENERAL SERVICE 50 TO 999 KW	$/kW	19,816,501	50,517	18,188,373	46,367		16.08%		2.66%				
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW	$/kW	42,769,242	97,039	42,769,242	97,039		8.53%		-13.67%				
UNMETERED SCATTERED LOAD	$/kWh	3,969		663	0		0.15%		0.35%				
SENTINEL LIGHTING	$/kW	29,261	80	29,261	80		2.72%		0.31%				
STREET LIGHTING	$/kW	711,946	1,907	711,946	1,907		0.39%		1.80%				
microFIT													
	Total	98,911,269	149,544	66,760,003	145,393	0.00%	100.00%	0.00%	100.00%	0.00%	0.00%	0	3,650
											Balance as per Sheet 5	0	
											Variance	0	

Threshold Test

Total Claim (including Account 1568)	($20,139)	
Total Claim for Threshold Test (All Group 1 Accounts)	($20,139)	
Threshold Test (Total claim per kWh) [2]	(0.0002)	Claim does not meet the threshold test.

Calculation of Deferral – Variance Balances

WNP's Group 1 account balances that have accumulated in 2013 **did not** exceed the $0.001 per kWh pre-set disposition threshold as determined in Chapter 3 of the Filing Requirements, section 3.2.3 *"Review and Disposition of Group 1 Deferral and Variance Account Balances"* (page 8). As a consequence, there are no "new" Rate Riders required to be incorporated into 2015 distribution rates – as illustrated in the copy of the Rate Generator worksheet 8. "Calculation of Def-Var RR"shown below:

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Input required at cell C15 only. This workshseet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable), associated rate riders for the global adjustment account (1589) and Account 1568. Rate Riders will not be generated for the microFIT class.

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class	Unit	Billed kWh	Billed kW or kVA	Allocated by kWh/kW (RPP) or Distribution Revenue	Deferral/Variance Account Rate Rider	Allocation of Balance in Account 1589	Estimated kW for Non-RPP Customers	Global Adjustment Rate Rider	Allocation of Account 1568	Account 1568 Rate Rider
RESIDENTIAL	$/kWh	24,876,519		0	0.0000	0	3,625,931	0.0000		
GENERAL SERVICE LESS THAN 50 KW	$/kWh	10,703,832		0	0.0000	0	1,434,587	0.0000		
GENERAL SERVICE 50 TO 999 KW	$/kW	19,816,501	50,517	0	0.0000	0	46,367	0.0000		
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KV	$/kW	42,769,242	97,039	0	0.0000	0	97,039	0.0000		
UNMETERED SCATTERED LOAD	$/kWh	3,969		0	0.0000	0	663	0.0000		
SENTINEL LIGHTING	$/kW	29,261	80	0	0.0000	0	80	0.0000		
STREET LIGHTING	$/kW	711,946	1,907	0	0.0000	0	1,907	0.0000		
microFIT										
Total		**98,911,269**	**149,544**	**0**		**0**	**5,206,574**		**0**	

Note:

The kW values provided on sheet 6 of WNP's 2014 Rate Generator Model reflect the billed kW forecast (including the CDM adjustments) that were approved in WNP 2012 Cost of Service application (reference: – Decision and Order EB-2011-0249 page 27 "Is the impact of CDM appropriately reflected in the load forecast?")

Tax Sharing: Information

Tax Sharing: Re-Based Billing Determinants and Rates

The table below has been updated with

- The Customer numbers / connections and re-based kWh / kW) from WNP's 2012 Cost of Service application (EB-2011-0249);
- The monthly Service Charge and Distribution Volumetric rates for WNP as per Board Approved WNP's 2012 Cost of Service application (EB-2011-0249)

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Shared Tax Savings

Enter your 2012 Board-Approved Billing Determinents into columns B, C and D.
Enter your 2012 Board-Approved Base monthly service and volumetric charges into columns G, H and I.

Rate Class	Units	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW (if applicable)	2012 Base Monthly Service Charge	2012 Base Distribution Volumetric Rate kWh	2012 Base Distribution Volumetric Rate kW
RESIDENTIAL	$/kWh	3,160	24,876,519		18.00	0.0180	0.0000
GENERAL SERVICE LESS THAN 50 KW	$/kWh	489	10,703,832		38.21	0.0164	0.0000
GENERAL SERVICE 50 TO 999 KW	$/kW	40	19,816,501	50,517	268.64	0.0000	3.5679
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW	$/kW	4	42,769,242	97,039	2195.63	0.0000	1.8423
UNMETERED SCATTERED LOAD	$/kWh	1	3,969		17.61	0.0142	0.0000
SENTINEL LIGHTING	$/kW	17	29,261	80	5.11	0.0000	18.8680
STREET LIGHTING	$/kW	886	711,946	1,907	6.93	0.0000	7.7198
microFIT							

Tax Sharing: Calculation of Re-Based Revenue from Rates

The table below shows the calculation of rebased revenue from (2012) rates:

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Calculation of Rebased Revenue Requirement. No input required.

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	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
RESIDENTIAL	3,160	24,876,519		18.00	.0180	.0000	682,617.95	447,777.33	.00	1,130,395.29	60.39%	39.61%	0.00%	50.78%
GENERAL SERVICE LESS THAN 50 KW	489	10,703,832		38.21	.0164	.0000	223,988.82	175,542.84	.00	399,531.65	56.06%	43.94%	0.00%	17.95%
GENERAL SERVICE 50 TO 999 KW	40	19,816,501	50,517	268.64	.0000	3.5679	130,289.41	.00	180,240.75	310,530.16	41.96%	0.00%	58.04%	13.95%
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW	4	42,769,242	97,039	2,195.63	.0000	1.8423	115,579.44	.00	178,775.19	294,354.63	39.27%	0.00%	60.73%	13.22%
UNMETERED SCATTERED LOAD	1	3,969		17.61	.0142	.0000	124.29	56.36	.00	180.65	68.80%	31.20%	0.00%	0.01%
SENTINEL LIGHTING	17	29,261	80	5.11	.0000	18.8680	1,030.31	.00	1,504.19	2,534.50	40.65%	0.00%	59.35%	0.11%
STREET LIGHTING	886	711,946	1,907	6.93	.0000	7.7198	73,714.72	.00	14,724.53	88,439.25	83.35%	0.00%	16.65%	3.97%
microFIT							.00	.00	.00	.00	0.00%	0.00%	0.00%	0.00%
Total	**4,597**	**98,911,269**	**149,544**				**1,227,344.92**	**623,376.54**	**375,244.67**	**2,225,966.13**				**100.00%**

Tax Sharing: Summary of Tax Change Forecast Amounts

The table below shows the tax-sharing amount with data inputted from WNP's most recent Cost of Service application (EB-2011-0249):

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Summary - Sharing of Tax Change Forecast Amounts

For the 2012 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)	0

1. Tax Related Amounts Forecast from Capital Tax Rate Changes	**2012**	**2015**
Taxable Capital **(if you are not claiming capital tax, please enter your Board-Approved Rate Base)**	$ 7,489,318	$ 7,489,318
Deduction from taxable capital up to $15,000,000	$ 15,000,000	$ 15,000,000
Net Taxable Capital	-$ 7,510,682	-$ 7,510,682
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	$ -	$ -
2. Tax Related Amounts Forecast from Income Tax Rate Changes		
Regulatory Taxable Income	$ 11,082	$ 11,082
Corporate Tax Rate	15.50%	15.50%
Tax Impact	$ 1,718	$ 1,718
Grossed-up Tax Amount	$ 2,033	$ 2,033
Tax Related Amounts Forecast from Capital Tax Rate Changes	$ -	$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	$ 2,033	$ 2,033
Total Tax Related Amounts	$ 2,033	$ 2,033
Incremental Tax Savings		$ 0
Sharing of Tax Savings (50%)		**$ 0**

Tax Sharing: Calculation of Tax Charge Rate Rider Variance

The worksheet below illustrates that there is no (zero) Total Tax Change for WNP and consequently, in the IRM Rate Generator model, there is no requirement for the "Rate Rider for Tax Change".

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

This worksheet calculates a tax change volumetric rate rider. If the rate riders are material (round to 4 decimal places), then the outputs in columns M and O will appear on Sheet 27 - Final Tariff Schedule.

Rate Class	Total Revenue $ by Rate Class	Total Revenue % by Rate Class	Allocation of Tax Savings by Rate Class	Billed kWh	Billed kW	Distribution Volumetric Rate kWh Rate Rider	Distribution Volumetric Rate kW Rate Rider
RESIDENTIAL	1,130,395	50.8%	$0	24,876,519		0.0000	
GENERAL SERVICE LESS THAN 50 KW	399,532	17.9%	$0	10,703,832		0.0000	
GENERAL SERVICE 50 TO 999 KW	310,530	14.0%	$0	19,816,501	50,517		0.0000
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999	294,355	13.2%	$0	42,769,242	97,039		0.0000
UNMETERED SCATTERED LOAD	181	0.0%	$0	3,969		0.0000	
SENTINEL LIGHTING	2,534	0.1%	$0	29,261	80		0.0000
STREET LIGHTING	88,439	4.0%	$0	711,946	1,907		0.0000
microFIT		0.0%	$0				
Total	**2,225,966**	**100.0%**	**$0**	**98,911,269**	**149,544**		

RTSR: Information:

WNP has updated the Retail Transmission Service Rates (RTSR) worksheets that are now integrated within the 2015 IRM Rate Generator model. The Applicant has calculated the adjustments to the current Retail Transmission Service Rates as approved in EB-2013-0178. The adjusted RTSR's, shown in worksheet 23. "RTSR Final 2015 RTS Rates" of the 2015 Rate Generator Model have been incorporated in the proposed 2015 rates as per worksheet 27. "Final Tariff Schedule" also within the 2015 Rate Generator Model.

The Applicant requests the opportunity to update the RTSR's included in this IRM application should the RTSR's charged to WNP change before the rates applied for in this application are approved and in effect.

The Applicant acknowledges that, as per Section 3.2.2 *"Electricity Distribution Retail Transmission Service Rates"* of "*Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications*" issued by the Board on July 25, 2014, "Once any January 1, 2015 UTR adjustments have been determined, Board Staff will adjust each Distributor's 2015 RTSR section of the Rate Generator to incorporate these changes".

RTSR: Rate Classes and Current RTS Network and Connection Rates

Below are the rate classes relevant for Wellington North Power Inc. and their current corresponding RTSR-Network and RTSR-Connection rates that were approved in the Applicants 2014 IRM application (EB-2013-0178):

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

No input required. This sheet consolidates all Current Retail Transmission Rates entered on Sheet 4.

Rate Class	Rate Description	Unit	RTSR-Network	RTSR-Connection
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	$/kWh	0.0066	
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh		0.0041
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Network Service Rate	$/kWh	0.0061	
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh		0.0034
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Network Service Rate	$/kW	2.5128	
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW		1.3720
GENERAL SERVICE INTERMEDIATE 1,00	Retail Transmission Rate - Network Service Rate	$/kW	2.6690	
GENERAL SERVICE INTERMEDIATE 1,00	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW		1.5041
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	$/kWh	0.0061	
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh		0.0034
SENTINEL LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	1.9046	
SENTINEL LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW		1.0829
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	1.8950	
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW		1.0608

RTSR: Reported RRR Billing Determinants

Below are WNP's Billing Determinants for each rate classes that were reported to the OEB through RRR filing (2.1.5 Performance Based – Supply and Delivery Information, filed April 30th 2013):

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Rate Description	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	$/kWh	25,357,835	-	1.0716		27,171,456	-
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	25,357,835	-	1.0716		27,171,456	-
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Network Service Rate	$/kWh	12,012,886	-	1.0716		12,871,009	-
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	12,012,886	-	1.0716		12,871,009	-
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Network Service Rate	$/kW	17,340,222	48,188	-	0.00%	-	48,188
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	17,340,222	48,188	-	0.00%	-	48,188
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 K	Retail Transmission Rate - Network Service Rate	$/kW	48,528,024	95,834	-	0.00%	-	95,834
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 K	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	48,528,024	95,834	-	0.00%	-	95,834
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	$/kWh	5,733	-	1.0716		6,143	-
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	5,733	-	1.0716		6,143	-
SENTINEL LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	26,093	79	-	0.00%	-	79
SENTINEL LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	26,093	79	-	0.00%	-	79
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	718,528	1,815	-	0.00%	-	1,815
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	718,528	1,815	-	0.00%	-	1,815

RTSR: Transmission Rates

Below are the published Uniform Transmission rates (UTRs) and Hydro One Sub Transmission Rates Billing Determinants for each rate classes that were reported to the OEB:

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Uniform Transmission Rates	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.63	$ 3.82	$ 3.82
Line Connection Service Rate	kW	$ 0.75	$ 0.82	$ 0.82
Transformation Connection Service Rate	kW	$ 1.85	$ 1.98	$ 1.98

Hydro One Sub-Transmission Rates	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		**Rate**	**Rate**	**Rate**
Network Service Rate	kW	$ 3.18	$ 3.23	$ 3.23
Line Connection Service Rate	kW	$ 0.70	$ 0.65	$ 0.65
Transformation Connection Service Rate	kW	$ 1.63	$ 1.62	$ 1.62
Both Line and Transformation Connection Service Rate	kW	$ 2.33	$ 2.27	$ 2.27

Hydro One Sub-Transmission Rate Rider 9A	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		**Rate**	**Rate**	**Rate**
RSVA Transmission network – 4714 – which affects 1584	kW	$ -	$ 0.1465	$ 0.1465
RSVA Transmission connection – 4716 – which affects 1586	kW	$ -	$ 0.0667	$ 0.0667
RSVA LV – 4750 – which affects 1550	kW	$ -	$ 0.0475	$ 0.0475
RARA 1 – 2252 – which affects 1590	kW	$ -	$ 0.0419	$ 0.0419
RARA 1 – 2252 – which affects 1590 (2008)	kW	$ -	-$ 0.0270	-$ 0.0270
RARA 1 – 2252 – which affects 1590 (2009)	kW	$ -	-$ 0.0006	-$ 0.0006
Hydro One Sub-Transmission Rate Rider 9A	kW	$ -	$ 0.2750	$ 0.2750

RTSR: Current Wholesale Uniform Transmission Rates

Below is the calculated projected billing for Wellington North Power Inc. when current 2014 Uniform Transmission Rates are applied to historical 2013 Transmission Rates:

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

The purpose of this sheet is to calculate the expected billing when current 2014 Uniform Transmission Rates are applied against historical 2013 transmission units.

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	16,957	$ 3.3765	$ 57,255	7,362	$ 0.7167	$ 5,276	16,957	$ 1.6200	$ 27,470	$ 32,747
February	17,616	$ 3.3765	$ 59,480	7,554	$ 0.7167	$ 5,414	17,616	$ 1.6200	$ 28,538	$ 33,952
March	16,910	$ 3.3765	$ 57,097	7,446	$ 0.7167	$ 5,337	16,910	$ 1.6200	$ 27,394	$ 32,731
April	16,455	$ 3.3765	$ 55,560	7,315	$ 0.7167	$ 5,243	16,455	$ 1.6200	$ 26,657	$ 31,900
May	15,499	$ 3.3765	$ 52,332	6,987	$ 0.7167	$ 5,007	15,499	$ 1.6200	$ 25,108	$ 30,115
June	15,902	$ 3.3765	$ 53,695	7,035	$ 0.7167	$ 5,042	15,902	$ 1.6200	$ 25,762	$ 30,804
July	16,549	$ 3.3765	$ 55,878	7,166	$ 0.7167	$ 5,136	16,549	$ 1.6200	$ 26,810	$ 31,946
August	17,542	$ 3.3765	$ 59,229	7,525	$ 0.7167	$ 5,393	17,542	$ 1.6200	$ 28,417	$ 33,811
September	16,910	$ 3.3765	$ 57,096	7,395	$ 0.7167	$ 5,300	16,910	$ 1.6200	$ 27,394	$ 32,694
October	15,517	$ 3.3765	$ 52,394	7,107	$ 0.7167	$ 5,094	15,517	$ 1.6200	$ 25,138	$ 30,231
November	16,414	$ 3.3765	$ 55,422	7,215	$ 0.7167	$ 5,171	16,414	$ 1.6200	$ 26,591	$ 31,762
December	17,461	$ 3.3765	$ 58,958	7,585	$ 0.7167	$ 5,436	17,461	$ 1.6200	$ 28,287	$ 33,723
Total	199,732	$ 3.38	$ 674,396	87,692	$ 0.72	$ 62,849	199,732	$ 1.62	$ 323,566	$ 386,415

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	16,957	$3.38	$ 57,255	7,362	$0.72	$ 5,276	16,957	$1.62	$ 27,470	$ 32,747
February	17,616	$3.38	$ 59,480	7,554	$0.72	$ 5,414	17,616	$1.62	$ 28,538	$ 33,952
March	16,910	$3.38	$ 57,097	7,446	$0.72	$ 5,337	16,910	$1.62	$ 27,394	$ 32,731
April	16,455	$3.38	$ 55,560	7,315	$0.72	$ 5,243	16,455	$1.62	$ 26,657	$ 31,900
May	15,499	$3.38	$ 52,332	6,987	$0.72	$ 5,007	15,499	$1.62	$ 25,108	$ 30,115
June	15,902	$3.38	$ 53,695	7,035	$0.72	$ 5,042	15,902	$1.62	$ 25,762	$ 30,804
July	16,549	$3.38	$ 55,878	7,166	$0.72	$ 5,136	16,549	$1.62	$ 26,810	$ 31,946
August	17,542	$3.38	$ 59,229	7,525	$0.72	$ 5,393	17,542	$1.62	$ 28,417	$ 33,811
September	16,910	$3.38	$ 57,096	7,395	$0.72	$ 5,300	16,910	$1.62	$ 27,394	$ 32,694
October	15,517	$3.38	$ 52,394	7,107	$0.72	$ 5,094	15,517	$1.62	$ 25,138	$ 30,231
November	16,414	$3.38	$ 55,422	7,215	$0.72	$ 5,171	16,414	$1.62	$ 26,591	$ 31,762
December	17,461	$3.38	$ 58,958	7,585	$0.72	$ 5,436	17,461	$1.62	$ 28,287	$ 33,723
Total	199,732	$ 3.38	$ 674,396	87,692	$ 0.72	$ 62,849	199,732	$ 1.62	$ 323,566	$ 386,415
									Transformer Allowance Credit (if applicable)	$ -
									Total including deduction for Transformer Allowance Credit	$ 386,415

RTSR: Forecast Wholesale Uniform Transmission Rates

Below is the calculated projected billing for Wellington North Power Inc. when current 2015 Uniform Transmission Rates are applied to historical 2013 Transmission Rates

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

The purpose of this sheet is to calculate the expected billing when forecasted 2015 Uniform Transmission Rates are applied against historical 2013 transmission units.

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	16,957	$ 3.3765	$ 57,255	7,362	$ 0.7167	$ 5,276	16,957	$ 1.6200	$ 27,470	$ 32,747
February	17,616	$ 3.3765	$ 59,480	7,554	$ 0.7167	$ 5,414	17,616	$ 1.6200	$ 28,538	$ 33,952
March	16,910	$ 3.3765	$ 57,097	7,446	$ 0.7167	$ 5,337	16,910	$ 1.6200	$ 27,394	$ 32,731
April	16,455	$ 3.3765	$ 55,560	7,315	$ 0.7167	$ 5,243	16,455	$ 1.6200	$ 26,657	$ 31,900
May	15,499	$ 3.3765	$ 52,332	6,987	$ 0.7167	$ 5,007	15,499	$ 1.6200	$ 25,108	$ 30,115
June	15,902	$ 3.3765	$ 53,695	7,035	$ 0.7167	$ 5,042	15,902	$ 1.6200	$ 25,762	$ 30,804
July	16,549	$ 3.3765	$ 55,878	7,166	$ 0.7167	$ 5,136	16,549	$ 1.6200	$ 26,810	$ 31,946
August	17,542	$ 3.3765	$ 59,229	7,525	$ 0.7167	$ 5,393	17,542	$ 1.6200	$ 28,417	$ 33,811
September	16,910	$ 3.3765	$ 57,096	7,395	$ 0.7167	$ 5,300	16,910	$ 1.6200	$ 27,394	$ 32,694
October	15,517	$ 3.3765	$ 52,394	7,107	$ 0.7167	$ 5,094	15,517	$ 1.6200	$ 25,138	$ 30,231
November	16,414	$ 3.3765	$ 55,422	7,215	$ 0.7167	$ 5,171	16,414	$ 1.6200	$ 26,591	$ 31,762
December	17,461	$ 3.3765	$ 58,958	7,585	$ 0.7167	$ 5,436	17,461	$ 1.6200	$ 28,287	$ 33,723
Total	199,732	$ 3.38	$ 674,396	87,692	$ 0.72	$ 62,849	199,732	$ 1.62	$ 323,566	$ 386,415

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	16,957	$ 3.38	$ 57,255	7,362	$ 0.72	$ 5,276	16,957	$ 1.62	$ 27,470	$ 32,747
February	17,616	$ 3.38	$ 59,480	7,554	$ 0.72	$ 5,414	17,616	$ 1.62	$ 28,538	$ 33,952
March	16,910	$ 3.38	$ 57,097	7,446	$ 0.72	$ 5,337	16,910	$ 1.62	$ 27,394	$ 32,731
April	16,455	$ 3.38	$ 55,560	7,315	$ 0.72	$ 5,243	16,455	$ 1.62	$ 26,657	$ 31,900
May	15,499	$ 3.38	$ 52,332	6,987	$ 0.72	$ 5,007	15,499	$ 1.62	$ 25,108	$ 30,115
June	15,902	$ 3.38	$ 53,695	7,035	$ 0.72	$ 5,042	15,902	$ 1.62	$ 25,762	$ 30,804
July	16,549	$ 3.38	$ 55,878	7,166	$ 0.72	$ 5,136	16,549	$ 1.62	$ 26,810	$ 31,946
August	17,542	$ 3.38	$ 59,229	7,525	$ 0.72	$ 5,393	17,542	$ 1.62	$ 28,417	$ 33,811
September	16,910	$ 3.38	$ 57,096	7,395	$ 0.72	$ 5,300	16,910	$ 1.62	$ 27,394	$ 32,694
October	15,517	$ 3.38	$ 52,394	7,107	$ 0.72	$ 5,094	15,517	$ 1.62	$ 25,138	$ 30,231
November	16,414	$ 3.38	$ 55,422	7,215	$ 0.72	$ 5,171	16,414	$ 1.62	$ 26,591	$ 31,762
December	17,461	$ 3.38	$ 58,958	7,585	$ 0.72	$ 5,436	17,461	$ 1.62	$ 28,287	$ 33,723
Total	199,732	$ 3.38	$ 674,396	87,692	$ 0.72	$ 62,849	199,732	$ 1.62	$ 323,566	$ 386,415
									Transformer Allowance Credit (if applicable)	$ -
									Total including deduction for Transformer Allowance Credit	$ 386,415

RTSR: Adjustment to Recover Current Wholesale Network Costs

The table below shows the realignment of RTS Network Rates to recover forecast wholesale Network costs

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	$/kWh	0.0070	27,173,456	-	189,468	28.1%	189,468	0.0070
GENERAL SERVICE LESS THAN 50 I	Retail Transmission Rate - Network Service Rate	$/kWh	0.0064	12,873,009	-	82,958	12.3%	82,958	0.0064
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Network Service Rate	$/kW	2.6546	-	48,188	127,922	19.0%	127,922	2.6546
GENERAL SERVICE INTERMEDIATE	Retail Transmission Rate - Network Service Rate	$/kW	2.8197	-	95,834	270,217	40.1%	270,217	2.8197
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	$/kWh	0.0064	6,143	-	40	0.0%	40	0.0064
SENTINEL LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	2.0121	-	79	158	0.0%	158	2.0121
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	2.0020	-	1,815	3,633	0.5%	3,633	2.0020

RTSR: Adjustment to Recover Current Wholesale Connection Costs

The table below shows the realignment of RTS Network Rates to recover forecast wholesale Connection costs

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Servic	$/kWh	0.0043	27,173,456	-	117,156	30.3%	117,156	0.0043
GENERAL SERVICE LESS THAN 50 I	Retail Transmission Rate - Line and Transformation Connection Servic	$/kWh	0.0036	12,873,009	-	46,025	11.9%	46,025	0.0036
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Line and Transformation Connection Servic	$/kW	1.4427	-	48,188	69,523	18.0%	69,523	1.4427
GENERAL SERVICE INTERMEDIATE	Retail Transmission Rate - Line and Transformation Connection Servic	$/kW	1.5817	-	95,834	151,575	39.2%	151,575	1.5817
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Servic	$/kWh	0.0036	6,143	-	22	0.0%	22	0.0036
SENTINEL LIGHTING	Retail Transmission Rate - Line and Transformation Connection Servic	$/kW	1.1387	-	79	89	0.0%	89	1.1387
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Servic	$/kW	1.1155	-	1,815	2,024	0.5%	2,024	1.1155

RTSR: Proposed 2015 RTS Rates

Below are the calculated Retails Transmission Service Rates that have been calculated using the RTSR model embedded within the R2015 IRM Rate Generator Model (V1.1). These 2015 RTSR Network and Connection rates have been incorporated in the proposed 2015 rates as per worksheet 27. "Final Tariff Schedule" also within the 2015 Rate Generator Model.

The Applicant acknowledges that, as per Section 3.2.2 *"Electricity Distribution Retail Transmission Service Rates"* of "*Chapter 3 of the Filing Requirements for Electricity Transmission and Distribution Applications*" issued by the Board on July 25, 2014, "Once any January 1, 2015 UTR adjustments have been determined, Board Staff will adjust each Distributor's 2015 RTSR section of the Rate Generator to incorporate these changes".

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

This sheet lists proposed RTSRs for all classes. No input required.

Rate Class	Rate Description	Unit	Proposed Retail Transmission Rate
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	$/kWh	0.0070
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Network Service Rate	$/kWh	0.0064
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0036
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Network Service Rate	$/kW	2.6546
GENERAL SERVICE 50 TO 999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4427
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW	Retail Transmission Rate - Network Service Rate	$/kW	2.8197
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5817
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	$/kWh	0.0064
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0036
SENTINEL LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	2.0121
SENTINEL LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.1387
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	$/kW	2.0020
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.1155

Revenue to Cost – GDP Implicit Price Index (IPI)

In the Rate Generator model worksheet 24. "Rev2Cost_GDPIPI" the Price Cap Index is calculated. In this model, for Wellington North Power Inc., the default Price Cap Index of 1.25% and this has been calculated by the following variables:

- A Price Escalator of 1.70%;
- A Productivity factor of 0.00%;
- A Stretch Factor of 0.45%. WNP has selected Stretch Factor Group "IV" which produces an Associated Stretch Factor Value of 0.45%.

  (WNP is in Group IV as per table 5: "Stretch Factor Assignments by Group" on page 20 of the PEG Benchmarking Report ["Empirical Research in Support of Incentive Rate-Setting: 2013 Benchmarking Update – July 2014" that was issued by the Board on August 14, 2014.])

The Applicant acknowledges that the Board may update WNP's Rate Generator Model with the updated Price Escalator as part of the application process, as described in in Chapter 3 of the Filing Requirements, section 3.2.1 *"Annual Adjustment Mechanism"* (page 6).

The extract below, taken from the Rate Generator model worksheet 24. "Rev2Cost_GDPIPI" shows:

- The Stretch Factor Group selected by WNP; and
- Since WNP is not adjusting the ratios that were agreed in the LDC's 2012 Cost of Service application (EB-2011-0249), there are no adjustments arising from the Revenue to Cost Ratio model (Exhibit 2 – "Revenue-to-Cost-Ratio"), the "Fixed Costs" and "Distribution Volumetric" and adjustments are shown as zero (0).

Price Escalator	1.70%	Choose Stretch Factor Group		IV			
Productivity Factor	0.00%	Associated Stretch Factor Value		0.45%			
Price Cap Index	1.25%						
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
RESIDENTIAL	18.28	0	0.0183	0	1.25%	18.51	0.0185
GENERAL SERVICE LESS THAN 50 KW	38.80	0	0.0166	0	1.25%	39.29	0.0168
GENERAL SERVICE 50 TO 999 KW	272.76	0	3.6226	0	1.25%	276.17	3.6679
GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KV	2229.30	0	1.8706	0	1.25%	2257.17	1.8940
UNMETERED SCATTERED LOAD	17.88	0	0.0144	0	1.25%	18.10	0.0146
SENTINEL LIGHTING	5.18	0	19.1573	0	1.25%	5.24	19.3968
STREET LIGHTING	7.04	0	7.8382	0	1.25%	7.13	7.9362
microFIT	5.40					5.40	

Allowances and Specific Service Charges

WNP is not requesting any changes to Allowances or Specific Service Charges to those approved in the Applicant's most recent Cost of Service rate application (EB-2011-0249):

Ontario Energy Board

Incentive Regulation Model for 2015 F

Wellington North Power Inc.

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	(0.60)
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		
Notification charge	$	15.00
Account History	$	15.00
Returned cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection - during regular business hours	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Install/Remove load control device – during regular hours	$	65.00
Interval Meter Load Management Tool Charge $/month	$	50.00
Service call – customer owned equipment	$	30.00
Service Call – Customer-owned Equipment – After Regular Hours	$	165.00
Temporary Service – Install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles - $/pole/year	$	22.35

Allowances and Specific Service Charges (*continued*)

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	1.0716
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0609

Current vs Proposed Rates

Wellington North Power Inc. has completed the 2015 IRM models and workforms in accordance with the instructions provided by the Board. The service and rate classifications, together with the associated electricity distribution rates included in the 2015 IRM models, are those approved by the Board in its Decision and Orders in EB-2011-0249 (Cost of Service) and EB-2013-0178 (IRM).

The table below illustrates the impacts of the rate adjustments and overall bill impacts proposed in this application for the default customer profile in each customer class:

				Distribution Charges		Change in Distribution Charges		Total Bill		Total Bill Change	
Customer Class	kWh	kW	Load Factor	Current Charge	Proposed Charge	$	%	Current Total Bill	Proposed Total Bill	$	%
Residential	800			$41.72	$41.95	0.23	0.55%	$130.95	$131.71	0.76	0.58%
General Service <50 kW	2,000			$91.68	$92.17	0.49	0.53%	$311.55	$313.14	1.59	0.51%
General Service 50 - 999 kW	90,009	137	90%	$1,220.14	$1,439.46	219.32	17.97%	$10,664.27	$10,916.93	252.66	2.37%
General Service 1000 - 4999 kW	981,558	1,494	90%	$9,584.60	$12,217.71	2633.11	27.47%	$112,946.17	$115,970.92	3024.75	2.68%
Unmetered Scattered Load	462			$29.32	$29.50	0.18	0.61%	$80.45	$80.87	0.42	0.52%
Sentinel Lighting	657	1	90%	$28.57	$30.24	1.67	5.85%	$97.18	$99.04	1.86	1.91%
Streetlights	103,806	158	90%	$1,772.98	$2,018.71	245.73	13.86%	$12,521.66	$12,797.55	275.89	2.20%

Notes:

Based upon no Deferral / Variance Rate Riders for 0 years disposition period (balances as at 31-Dec-2013)

Based upon continuation of existing Incremental Capital Module Rate Riders (as per EB-2013-0178) and Smart Meter Entity Charge

The comments below should be considered when reviewing the above table:

- The table is based upon the output produced from worksheet 14. "Bill Impact" of the IRM Generator model (v1.1) as issued by the Board. For each rate class, a default customer's profile was populated into the input cells (e.g. kWh consumption, kW demand) and the output recorded in the above table;
- Service Charge – the changes reflect the application of the stretch factor percentage increase;
- Distribution Volumetric Rate Riders (e.g. Rate Riders for Deferral/Variance Account Disposition.)
    - For General Service 50 to 999kW, General Service 1000 to 4999kW, Sentinel Lights and Streetlights customer classes, the Global Adjustment (GA) to Non RPP Rate Rider is included in the Bill Impact model on worksheet 28 of the Rate Generator model.
    - In current 2014 Board-approved rates (EB-2013-0178), WNP is applying a credit to these customer classes; however, in proposed 2015 rates, there is no disposition of Group 1 balances being requested by the Applicant. Therefore, as per table above, these particular customer-

rates classes are calculating a higher percentage increase to the Distribution component of their forecasted 2015 electricity bill compared to current 2014 rates.

- It should be noted that:
  - All of WNP's residential customers are billed TOU;
  - All General Service <50kW customers are billed on TOU;
  - General Service 50-999 kW are billed on Spot Market Prices (with the exception of 11 accounts that are billed on RPP rates);
  - General Services 1000 – 4999 kW are billed on Spot Market Prices;
  - Street Lights are billed on Spot Market Prices; and
  - Sentinel and Unmetered Scattered Load are billed on RPP rates.

The tables on the following pages illustrate the bill impact for a Residential and a General Service <50kW customer.

Current vs Proposed Rates – Residential Customer

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a Residential customer with a monthly consumption of 800 kWh.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		RESIDENTIAL
Loss Factor		1.0716
Consumption	kWh	800
If Billed on a kW basis: Demand	kW	

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.28	1	$ 18.28	$ 18.51	1	$ 18.51	$ 0.23	1.26%
Distribution Volumetric Rate	$ 0.0183	800	$ 14.64	$ 0.0185	800	$ 14.80	$ 0.16	1.09%
Fixed Rate Riders	$ 0.88	1	$ 0.88	$ 0.88	1	$ 0.88	$ -	0.00%
Volumetric Rate Riders	0.0009	800	$ 0.72	0.0009	800	$ 0.72	$ -	0.00%
Sub-Total A (excluding pass through)			$ 34.52			$ 34.91	**$ 0.39**	**1.13%**
Line Losses on Cost of Power	$ 0.0839	57	$ 4.81	$ 0.0839	57	$ 4.81	$ -	0.00%
Total Deferral/Variance Account Rate Riders	0.0002	800	$ 0.16	0.0000	800	$ -	-$ 0.16	-100.00%
Low Voltage Service Charge	$ 0.0018	800	$ 1.44	$ 0.0018	800	$ 1.44	$ -	0.00%
Smart Meter Entity Charge	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 41.72**			**$ 41.95**	**$ 0.23**	**0.55%**
RTSR - Network	$ 0.0066	857	$ 5.66	$ 0.0070	857	$ 6.00	$ 0.34	6.06%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0041	857	$ 3.51	$ 0.0043	857	$ 3.69	$ 0.17	4.88%
Sub-Total C - Delivery (including Sub-Total B)			**$ 50.89**			**$ 51.63**	**$ 0.74**	**1.46%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	857	$ 3.77	$ 0.0044	857	$ 3.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	857	$ 1.11	$ 0.0013	857	$ 1.11	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	800	$ 5.60	$ 0.0070	800	$ 5.60	$ -	0.00%
TOU - Off Peak	$ 0.0670	512	$ 34.30	$ 0.0670	512	$ 34.30	$ -	0.00%
TOU - Mid Peak	$ 0.1040	144	$ 14.98	$ 0.1040	144	$ 14.98	$ -	0.00%
TOU - On Peak	$ 0.1240	144	$ 17.86	$ 0.1240	144	$ 17.86	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 128.76**			**$ 129.51**	**$ 0.74**	**0.58%**
HST	13%		$ 16.74	13%		$ 16.84	$ 0.10	0.58%
Total Bill (including HST)			$ 145.50			$ 146.34	$ 0.84	0.58%
Ontario Clean Energy Benefit [1]			-$ 14.55			-$ 14.63	-$ 0.08	0.55%
Total Bill on TOU (including OCEB)			**$ 130.95**			**$ 131.71**	**$ 0.76**	**0.58%**

Current vs Proposed Rates – General Service <50kW Customer

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a General Service <50kW customer with a monthly consumption of 2000 kWh.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		GENERAL SERVICE LESS THAN 50 KW
Loss Factor		1.0716
Consumption	kWh	2,000
If Billed on a kW basis: Demand	kW	

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.29	1	$ 39.29	$ 0.49	1.26%
Distribution Volumetric Rate	$ 0.0166	2,000	$ 33.20	$ 0.0168	2,000	$ 33.60	$ 0.40	1.20%
Fixed Rate Riders	$ 1.87	1	$ 1.87	$ 1.87	1	$ 1.87	$ -	0.00%
Volumetric Rate Riders	0.0008	2,000	$ 1.60	0.0008	2,000	$ 1.60	$ -	0.00%
Sub-Total A (excluding pass through)			$ 75.47			$ 76.36	**$ 0.89**	**1.18%**
Line Losses on Cost of Power	$ 0.0839	143	$ 12.02	$ 0.0839	143	$ 12.02	$ -	0.00%
Total Deferral/Variance Account Rate Riders	0.0002	2,000	$ 0.40	0.0000	2,000	$ -	-$ 0.40	-100.00%
Low Voltage Service Charge	$ 0.0015	2,000	$ 3.00	$ 0.0015	2,000	$ 3.00	$ -	0.00%
Smart Meter Entity Charge	$ 0.7900	1	$ 0.79	$ 0.7900	1	$ 0.79	$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			**$ 91.68**			**$ 92.17**	**$ 0.49**	**0.53%**
RTSR - Network	$ 0.0061	2,143	$ 13.07	$ 0.0064	2,143	$ 13.72	$ 0.64	4.92%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0034	2,143	$ 7.29	$ 0.0036	2,143	$ 7.72	$ 0.43	5.88%
Sub-Total C - Delivery (including Sub-Total B)			**$ 112.04**			**$ 113.60**	**$ 1.56**	**1.39%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	2,143	$ 9.43	$ 0.0044	2,143	$ 9.43	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	2,143	$ 2.79	$ 0.0013	2,143	$ 2.79	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	2,000	$ 14.00	$ 0.0070	2,000	$ 14.00	$ -	0.00%
TOU - Off Peak	$ 0.0670	1,280	$ 85.76	$ 0.0670	1,280	$ 85.76	$ -	0.00%
TOU - Mid Peak	$ 0.1040	360	$ 37.44	$ 0.1040	360	$ 37.44	$ -	0.00%
TOU - On Peak	$ 0.1240	360	$ 44.64	$ 0.1240	360	$ 44.64	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 306.34**			**$ 307.91**	**$ 1.56**	**0.51%**
HST	13%		$ 39.82	13%		$ 40.03	$ 0.20	0.51%
Total Bill (including HST)			$ 346.17			$ 347.93	$ 1.76	0.51%
Ontario Clean Energy Benefit [1]			-$ 34.62			-$ 34.79	-$ 0.17	0.49%
Total Bill on TOU (including OCEB)			**$ 311.55**			**$ 313.14**	**$ 1.59**	**0.51%**

Current vs Proposed Rates – General Service 50 – 999 kW Customer

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a General Service 50-999 kW customer with a monthly demand of 137kW.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		GENERAL SERVICE 50 TO 999 KW
Loss Factor		1.0716
Consumption	kWh	90,009
If Billed on a kW basis: Demand	kW	137

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 272.76	1	$ 272.76	$ 276.17	1	$ 276.17	$ 3.41	1.25%
Distribution Volumetric Rate	$ 3.6226	137	$ 496.30	$ 3.6679	137	$ 502.50	$ 6.21	1.25%
Fixed Rate Riders	$ 13.15	1	$ 13.15	$ 13.15	1	$ 13.15	$ -	0.00%
Volumetric Rate Riders	0.1746	137	$ 23.92	0.1746	137	$ 23.92	$ -	0.00%
Sub-Total A (excluding pass through)			$ 806.13			$ 815.74	**$ 9.62**	**1.19%**
Line Losses on Cost of Power	$ 0.0839	6,445	$ 540.83	$ 0.0839	6,445	$ 540.83	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-1.5307	137	-$ 209.71	0.0000	137	$ -	$ 209.71	-100.00%
Low Voltage Service Charge	$ 0.6050	137	$ 82.89	$ 0.6050	137	$ 82.89	$ -	0.00%
Smart Meter Entity Charge		1	$ -		1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,220.14**			**$ 1,439.46**	**$ 219.32**	**17.98%**
RTSR - Network	$ 2.5128	137	$ 344.25	$ 2.6546	137	$ 363.68	$ 19.43	5.64%
RTSR - Connection and/or Line and Transformation Connection	$ 1.3720	137	$ 187.96	$ 1.4427	137	$ 197.65	$ 9.69	5.15%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,752.36**			**$ 2,000.79**	**$ 248.43**	**14.18%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	96,454	$ 424.40	$ 0.0044	96,454	$ 424.40	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	96,454	$ 125.39	$ 0.0013	96,454	$ 125.39	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	90,009	$ 630.06	$ 0.0070	90,009	$ 630.06	$ -	0.00%
TOU - Off Peak	$ 0.0670	57,606	$ 3,859.59	$ 0.0670	57,606	$ 3,859.59	$ -	0.00%
TOU - Mid Peak	$ 0.1040	16,202	$ 1,684.97	$ 0.1040	16,202	$ 1,684.97	$ -	0.00%
TOU - On Peak	$ 0.1240	16,202	$ 2,009.00	$ 0.1240	16,202	$ 2,009.00	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 10,486.01**			**$ 10,734.45**	**$ 248.43**	**2.37%**
HST	13%		$ 1,363.18	13%		$ 1,395.48	$ 32.30	2.37%
Total Bill (including HST)			$ 11,849.19			$ 12,129.92	$ 280.73	2.37%
Ontario Clean Energy Benefit [1]			-$ 1,184.92			-$ 1,212.99	-$ 28.07	2.37%
Total Bill on TOU (including OCEB)			**$ 10,664.27**			**$ 10,916.93**	**$ 252.66**	**2.37%**

Current vs Proposed Rates – General Service 1000 –4 999 kW Customer

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a General Service 1000 – 4999 kW customer with a monthly demand of 1494kW.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		GENERAL SERVICE INTERMEDIATE 1,000 TO 4,999 KW
Loss Factor		1.0716
Consumption	kWh	981,558
If Billed on a kW basis: Demand	kW	1494

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,229.30	1	$ 2,229.30	$ 2,257.17	1	$ 2,257.17	$ 27.87	1.25%
Distribution Volumetric Rate	$ 1.8706	1,494	$ 2,794.68	$ 1.8940	1,494	$ 2,829.64	$ 34.96	1.25%
Fixed Rate Riders	$ 107.46	1	$ 107.46	$ 107.46	1	$ 107.46	$ -	0.00%
Volumetric Rate Riders	0.0902	1,494	$ 134.76	0.0902	1,494	$ 134.76	$ -	0.00%
Sub-Total A (excluding pass through)			$ 5,266.20			$ 5,329.02	**$ 62.83**	**1.19%**
Line Losses on Cost of Power	$ 0.0839	70,280	$ 5,897.86	$ 0.0839	70,280	$ 5,897.86	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-1.7204	1,494	-$ 2,570.28	0.0000	1,494	$ -	$ 2,570.28	-100.00%
Low Voltage Service Charge	$ 0.6632	1,494	$ 990.82	$ 0.6632	1,494	$ 990.82	$ -	0.00%
Smart Meter Entity Charge		1	$ -		1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 9,584.60**			**$ 12,217.71**	**$ 2,633.11**	**27.47%**
RTSR - Network	$ 2.6690	1,494	$ 3,987.49	$ 2.8197	1,494	$ 4,212.63	$ 225.15	5.65%
RTSR - Connection and/or Line and Transformation Connection	$ 1.5041	1,494	$ 2,247.13	$ 1.5817	1,494	$ 2,363.06	$ 115.93	5.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 15,819.21**			**$ 18,793.40**	**$ 2,974.19**	**18.80%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	1,051,838	$ 4,628.09	$ 0.0044	1,051,838	$ 4,628.09	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	1,051,838	$ 1,367.39	$ 0.0013	1,051,838	$ 1,367.39	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	981,558	$ 6,870.91	$ 0.0070	981,558	$ 6,870.91	$ -	0.00%
TOU - Off Peak	$ 0.0670	628,197	$ 42,089.21	$ 0.0670	628,197	$ 42,089.21	$ -	0.00%
TOU - Mid Peak	$ 0.1040	176,680	$ 18,374.77	$ 0.1040	176,680	$ 18,374.77	$ -	0.00%
TOU - On Peak	$ 0.1240	176,680	$ 21,908.37	$ 0.1240	176,680	$ 21,908.37	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 111,058.19**			**$ 114,032.37**	**$ 2,974.19**	**2.68%**
HST	13%		$ 14,437.56	13%		$ 14,824.21	$ 386.64	2.68%
Total Bill (including HST)			$ 125,495.75			$ 128,856.58	$ 3,360.83	2.68%
Ontario Clean Energy Benefit [1]			-$ 12,549.58			-$ 12,885.66	-$ 336.08	2.68%
Total Bill on TOU (including OCEB)			**$ 112,946.17**			**$ 115,970.92**	**$ 3,024.75**	**2.68%**

Current vs Proposed Rates – Unmetered Scattered Load Connection

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for an Unmetered Scattered Load Connection with a monthly consumption of 462 kWh.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		UNMETERED SCATTERED LOAD
Loss Factor		1.0716
Consumption	kWh	462
If Billed on a kW basis: Demand	kW	

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 17.88	1	$ 17.88	$ 18.10	1	$ 18.10	$ 0.22	1.23%
Distribution Volumetric Rate	$ 0.0144	462	$ 6.65	$ 0.0146	462	$ 6.75	$ 0.09	1.39%
Fixed Rate Riders	$ 0.86	1	$ 0.86	$ 0.86	1	$ 0.86	$ -	0.00%
Volumetric Rate Riders	0.0007	462	$ 0.32	0.0007	462	$ 0.32	$ -	0.00%
Sub-Total A (excluding pass through)			$ 25.72			$ 26.03	**$ 0.31**	**1.21%**
Line Losses on Cost of Power	$ 0.0839	33	$ 2.78	$ 0.0839	33	$ 2.78	$ -	0.00%
Total Deferral/Variance Account Rate Riders	0.0003	462	$ 0.14	0.0000	462	$ -	-$ 0.14	-100.00%
Low Voltage Service Charge	$ 0.0015	462	$ 0.69	$ 0.0015	462	$ 0.69	$ -	0.00%
Smart Meter Entity Charge		1	$ -		1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 29.32**			**$ 29.50**	**$ 0.17**	**0.59%**
RTSR - Network	$ 0.0061	495	$ 3.02	$ 0.0064	495	$ 3.17	$ 0.15	4.92%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0034	495	$ 1.68	$ 0.0036	495	$ 1.78	$ 0.10	5.88%
Sub-Total C - Delivery (including Sub-Total B)			**$ 34.03**			**$ 34.45**	**$ 0.42**	**1.24%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	495	$ 2.18	$ 0.0044	495	$ 2.18	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	495	$ 0.64	$ 0.0013	495	$ 0.64	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	462	$ 3.23	$ 0.0070	462	$ 3.23	$ -	0.00%
TOU - Off Peak	$ 0.0670	296	$ 19.81	$ 0.0670	296	$ 19.81	$ -	0.00%
TOU - Mid Peak	$ 0.1040	83	$ 8.65	$ 0.1040	83	$ 8.65	$ -	0.00%
TOU - On Peak	$ 0.1240	83	$ 10.31	$ 0.1240	83	$ 10.31	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 79.10**			**$ 79.53**	**$ 0.42**	**0.53%**
HST	13%		$ 10.28	13%		$ 10.34	$ 0.05	0.53%
Total Bill (including HST)			$ 89.39			$ 89.86	$ 0.48	0.53%
Ontario Clean Energy Benefit [1]			-$ 8.94			-$ 8.99	-$ 0.05	0.56%
Total Bill on TOU (including OCEB)			**$ 80.45**			**$ 80.87**	**$ 0.43**	**0.53%**

Current vs Proposed Rates – Sentinel Lighting Connection

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a Sentinel Lighting Connection with a monthly demand of 657 kW.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		SENTINEL LIGHTING
Loss Factor		1.0716
Consumption	kWh	657
If Billed on a kW basis: Demand	kW	1

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 5.18	1	$ 5.18	$ 5.24	1	$ 5.24	$ 0.06	1.16%
Distribution Volumetric Rate	$ 19.1573	1	$ 19.16	$ 19.3968	1	$ 19.40	$ 0.24	1.25%
Fixed Rate Riders	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Volumetric Rate Riders	0.9234	1	$ 0.92	0.9234	1	$ 0.92	$ -	0.00%
Sub-Total A (excluding pass through)			$ 25.51			$ 25.81	**$ 0.30**	**1.17%**
Line Losses on Cost of Power	$ 0.0839	47	$ 3.95	$ 0.0839	47	$ 3.95	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-1.3656	1	-$ 1.37	0.0000	1	$ -	$ 1.37	-100.00%
Low Voltage Service Charge	$ 0.4775	1	$ 0.48	$ 0.4775	1	$ 0.48	$ -	0.00%
Smart Meter Entity Charge		1	$ -		1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 28.57**			**$ 30.24**	**$ 1.67**	**5.83%**
RTSR - Network	$ 1.9046	1	$ 1.90	$ 2.0121	1	$ 2.01	$ 0.11	5.64%
RTSR - Connection and/or Line and Transformation Connection	$ 1.0829	1	$ 1.08	$ 1.1387	1	$ 1.14	$ 0.06	5.15%
Sub-Total C - Delivery (including Sub-Total B)			**$ 31.56**			**$ 33.39**	**$ 1.83**	**5.79%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	704	$ 3.10	$ 0.0044	704	$ 3.10	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	704	$ 0.92	$ 0.0013	704	$ 0.92	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	657	$ 4.60	$ 0.0070	657	$ 4.60	$ -	0.00%
TOU - Off Peak	$ 0.0670	420	$ 28.17	$ 0.0670	420	$ 28.17	$ -	0.00%
TOU - Mid Peak	$ 0.1040	118	$ 12.30	$ 0.1040	118	$ 12.30	$ -	0.00%
TOU - On Peak	$ 0.1240	118	$ 14.66	$ 0.1240	118	$ 14.66	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 95.56**			**$ 97.38**	**$ 1.83**	**1.91%**
HST	13%		$ 12.42	13%		$ 12.66	$ 0.24	1.91%
Total Bill (including HST)			$ 107.98			$ 110.04	$ 2.07	1.91%
Ontario Clean Energy Benefit [1]			-$ 10.80			-$ 11.00	-$ 0.20	1.85%
Total Bill on TOU (including OCEB)			**$ 97.18**			**$ 99.04**	**$ 1.87**	**1.92%**

Current vs Proposed Rates – Streetlights Connection

The Rates and Charges in the table below are based upon the output from the IRM Rate Generator model (v1.) worksheet 28 "Bill Impacts" for a Streetlights Connection with a monthly demand of 158 kW.

Ontario Energy Board

Incentive Regulation Model for 2015 Filers

Wellington North Power Inc.

Rate Class		STREET LIGHTING
Loss Factor		1.0716
Consumption	kWh	103,806
If Billed on a kW basis: Demand	kW	158

Update Bill Impacts

	Current Board-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 7.04	1	$ 7.04	$ 7.13	1	$ 7.13	$ 0.09	1.28%
Distribution Volumetric Rate	$ 7.8382	158	$ 1,238.44	$ 7.9362	158	$ 1,253.92	$ 15.48	1.25%
Fixed Rate Riders	$ 0.34	1	$ 0.34	$ 0.34	1	$ 0.34	$ -	0.00%
Volumetric Rate Riders	0.3778	158	$ 59.69	0.3778	158	$ 59.69	$ -	0.00%
Sub-Total A (excluding pass through)			$ 1,305.51			$ 1,321.08	**$ 15.57**	**1.19%**
Line Losses on Cost of Power	$ 0.0839	7,433	$ 623.74	$ 0.0839	7,433	$ 623.74	$ -	0.00%
Total Deferral/Variance Account Rate Riders	-1.4567	158	-$ 230.16	0.0000	158	$ -	$ 230.16	-100.00%
Low Voltage Service Charge	$ 0.4677	158	$ 73.90	$ 0.4677	158	$ 73.90	$ -	0.00%
Smart Meter Entity Charge		1	$ -		1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,772.98**			**$ 2,018.71**	**$ 245.73**	**13.86%**
RTSR - Network	$ 1.8950	158	$ 299.41	$ 2.0020	158	$ 316.32	$ 16.91	5.65%
RTSR - Connection and/or Line and Transformation Connection	$ 1.0608	158	$ 167.61	$ 1.1155	158	$ 176.25	$ 8.64	5.16%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,240.00**			**$ 2,511.28**	**$ 271.28**	**12.11%**
Wholesale Market Service Charge (WMSC)	$ 0.0044	111,239	$ 489.45	$ 0.0044	111,239	$ 489.45	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0013	111,239	$ 144.61	$ 0.0013	111,239	$ 144.61	$ -	0.00%
Standard Supply Service Charge	$ 0.2500	1	$ 0.25	$ 0.2500	1	$ 0.25	$ -	0.00%
Debt Retirement Charge (DRC)	$ 0.0070	103,806	$ 726.64	$ 0.0070	103,806	$ 726.64	$ -	0.00%
TOU - Off Peak	$ 0.0670	66,436	$ 4,451.20	$ 0.0670	66,436	$ 4,451.20	$ -	0.00%
TOU - Mid Peak	$ 0.1040	18,685	$ 1,943.25	$ 0.1040	18,685	$ 1,943.25	$ -	0.00%
TOU - On Peak	$ 0.1240	18,685	$ 2,316.95	$ 0.1240	18,685	$ 2,316.95	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 12,312.35**			**$ 12,583.63**	**$ 271.28**	**2.20%**
HST	13%		$ 1,600.61	13%		$ 1,635.87	$ 35.27	2.20%
Total Bill (including HST)			$ 13,912.96			$ 14,219.50	$ 306.55	2.20%
Ontario Clean Energy Benefit [1]			-$ 1,391.30			-$ 1,421.95	-$ 30.65	2.20%
Total Bill on TOU (including OCEB)			**$ 12,521.66**			**$ 12,797.55**	**$ 275.90**	**2.20%**

Proposed Tariff of Rates and Charges: Residential Customer

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to Customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts. 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

Service Charge	$	18.51
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0185
Low Voltage Service Rate	$/kWh	0.0018
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: General Service <50 kW Customer

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to customers in General Service buildings with a connected load less than 50 kW, and Town Houses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. 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

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

Service Charge	$	39.29
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	1.87
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0168
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0008
Retail Transmission Rate - Network Service Rate	$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0036

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: General Service 50 - 999kW Customer

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

GENERAL SERVICE 50 TO 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 1,000 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

Service Charge	$	276.17
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	13.15
Distribution Volumetric Rate	$/kW	3.6679
Low Voltage Service Rate	$/kW	0.6050
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.1746
Retail Transmission Rate - Network Service Rate	$/kW	2.6546
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.4427

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: General Service 1000 – 4999 kW Customer

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

GENERAL SERVICE INTERMEDIATE 1,000 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, 1,000 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.

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	$	2,257.17
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	107.46
Distribution Volumetric Rate	$/kW	1.8940
Low Voltage Service Rate	$/kW	0.6632
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.0902
Retail Transmission Rate - Network Service Rate	$/kW	2.8197
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5817

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: Unmetered Scattered Load

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account 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, decorative street lighting, billboards, 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.

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	$	18.10
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.86
Distribution Volumetric Rate	$/kWh	0.0146
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0036

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: Sentinel Lighting

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for unmetered lighting loads supplied to sentinel lights. 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

Service Charge	$	5.24
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.25
Distribution Volumetric Rate	$/kW	19.3968
Low Voltage Service Rate	$/kW	0.4775
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.9234
Retail Transmission Rate - Network Service Rate	$/kW	2.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.1387

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: Street Lighting

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for roadway lighting with a Municipality, Regional Municipality, and Ministry of Transportation. 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 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

Service Charge	$	7.13
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$	0.34
Distribution Volumetric Rate	$/kW	7.9362
Low Voltage Service Rate	$/kW	0.4677
Rate Rider for Recovery of Incremental Capital Module Costs (2014) - in effect until the effective date of the next cost of service-based rate order	$/kW	0.3778
Retail Transmission Rate - Network Service Rate	$/kW	2.0020
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.1155

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Proposed Tariff of Rates and Charges: MicroFIT

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

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 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

Service Charge	$	5.40

Proposed Tariff of Rates and Charges: Allowances

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

Notification charge	$	15.00
Account History	$	15.00
Returned cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection - during regular business hours	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Install/Remove load control device – during regular hours	$	65.00
Interval Meter Load Management Tool Charge $/month	$	50.00
Service call – customer owned equipment	$	30.00
Service Call – Customer-owned Equipment – After Regular Hours	$	165.00
Temporary Service – Install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles - $/pole/year	$	22.35

Proposed Tariff of Rates and Charges: Retail Service Charges

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2015

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

EB-2014-0121

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	1.0716
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0609

Appendix 1: Decision and Order for May 1, 2014 Tariff of Rates and Charges

Below is a copy of the Decision and Order (EB-2013-0178) that was issued by the Board on March 13, 2014, with Appendix A containing the approved Tariff of Rates and Charges for Wellington North Power Inc. effective May 1, 2014. This is the most recent Decision and Order for the Applicant and relates to the LDC's 2014 IRM application.

Note: Board Order item number 2, WNP confirmed to the OEB on April 8, 2013 that having reviewed the draft Tariff of Rates and Charges set-out in Appendix A, there were no concerns and determined the information to be accurate and complete. These Rates and Charges became effective on May 1, 2014.

Ontario Energy Board

Commission de l'énergie de l'Ontario

Ontario

EB-2013-0178

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

AND IN THE MATTER OF an application by Wellington North Power Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2014.

BEFORE: Marika Hare
Presiding Member

Allison Duff
Member

DECISION and ORDER

March 13, 2014

Wellington North Power Inc. ("Wellington North") filed an application with the Ontario Energy Board (the "Board") on September 26, 2013 under section 78 of the Act, seeking approval for changes to the rates that Wellington North charges for electricity distribution, effective May 1, 2014 (the "Application").

The Application met the Board's requirements as detailed in the *Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* (the "RRFE Report") dated October 18, 2012 and the *Filing Requirements for Transmission and Distribution Applications* (the "Filing Requirements") dated July 17, 2013. Wellington North selected the Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its 2014 rates. The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of

service applications. Wellington North was last before the Board with a full cost of service application for the 2012 rate year in the EB-2011-0249 proceeding. In this proceeding, Wellington North also sought approval for an Incremental Capital Module ("ICM").

The Board conducted a written hearing and Board staff participated in the proceeding. The Vulnerable Energy Consumers Coalition ("VECC") and Energy Probe ("EP") applied for and were granted intervenor status and cost eligibility with respect to the proposed ICM. No letters of comment were received.

While the Board has considered the entire record in this proceeding, it has made reference only to such evidence as is necessary to provide context to its findings. The following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Rural or Remote Electricity Rate Protection Charge;
- Retail Transmission Service Rates;
- Review and Disposition of Group 1 Deferral and Variance Account Balances; and
- Incremental Capital Module.

Price Cap Index Adjustment

The Board issued the *Report on Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors* (the "Price Cap IR Report") which provides the 2014 rate adjustment parameters for distribution companies selecting either the Price Cap IR or Annual IR Index option.

Distribution rates under the Price Cap IR option are adjusted by an inflation factor, less a productivity factor and a stretch factor. The inflation factor for 2014 rates is 1.7%. Based on the total cost benchmarking model developed by Pacific Economics Group Research, LLC, the Board determined that the appropriate value for the productivity factor is zero percent. The Board also determined that the stretch factor can range from 0.0% to 0.6% for distributors selecting the Price Cap IR option, assigned based on a distributor's cost evaluation ranking. In the Price Cap IR Report, the Board assigned Wellington North a stretch factor of 0.45%.

As a result, the net price cap index adjustment for Wellington North is 1.25% (i.e. 1.70% - (0% + 0.45 %)). The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes. The price cap index adjustment does not apply to the components of delivery rates set out in the list below.

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural or Remote Electricity Rate Protection Charge;
- Standard Supply Service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges;
- MicroFit Charge; and
- Retail Service Charges.

Rural or Remote Electricity Rate Protection Charge

The Board issued a Decision and Rate Order (EB-2013-0396) establishing the Rural or Remote Electricity Rate Protection ("RRRP") benefit and charge for 2014. The Board determined that the RRRP charge to be paid by all rate-regulated distributors and collected by the Independent Electricity System Operator shall be increased to $0.0013 per kWh effective May 1, 2014, from the current $0.0012 per kWh. The draft Tariff of Rates and Charges flowing from this Decision and Rate Order reflects the new RRRP charge.

Retail Transmission Service Rates

Electricity distributors are charged for transmission costs at the wholesale level and then pass these charges on to their distribution customers through the Retail Transmission Service Rates ("RTSRs"). Variance accounts are used to capture differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e. variance Accounts 1584 and 1586).

The Board issued revision 3.0 of the *Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates* (the "RTSR Guideline") which outlines the information that the Board requires electricity distributors to file to adjust their RTSRs for 2014. The RTSR Guideline requires electricity distributors to adjust their RTSRs based on a comparison of historical transmission costs adjusted for the new Uniform Transmission Rates ("UTR") levels and the revenues generated under existing RTSRs. Similarly, embedded distributors, such as Wellington North, must adjust their RTSRs to reflect any changes to the applicable Sub-Transmission RTSRs of their host distributor, which in this case is Hydro One Networks Inc.

The Board approved new rates for Hydro One's Sub-Transmission class, including the applicable RTSRs, effective January 1, 2014 (EB-2013-0141), as shown in the following table.

2014 Sub-Transmission RTSRs

Network Service Rate	$3.23 per kW
Connection Service Rates	
Line Connection Service Rate	$0.65 per kW
Transformation Connection Service Rate	$1.62 per kW

The Board finds that these 2014 Sub-Transmission class RTSRs are to be incorporated into the filing module.

Review and Disposition of Group 1 Deferral and Variance Account Balances

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

Wellington North's 2012 actual year-end total balance for Group 1 Accounts including interest projected to April 30, 2014 is a credit of $253,967. This amount results in a total credit claim of $0.0026 per kWh, which exceeds the preset disposition threshold. Wellington North proposed to dispose of this credit amount over a two-year period. Wellington North cited concern over its cash-flow as a consequence of the disposition of

credit balances in prior Board Decision and Orders as the reason for the two-year disposition period.

In its submission, Board staff noted that the principal amounts as of December 31, 2012 reconcile with the amounts reported as part of the *Reporting and Record-keeping Requirements* and had no issue with Wellington North's proposal to dispose of its Group 1 Account balances. Board staff noted that Wellington North's current credit rate riders are expiring and that the overall balance to be disposed at this time was significantly less than the credit amounts approved in Wellington North's 2012 cost of service application (EB-2011-0249). Board staff submitted that a one-year disposition period is appropriate to minimize the impacts of intergenerational inequity while still allowing the distributor to maintain its cash flows.

In its reply submission, Wellington North stated that its strategy is to use the revenue collected from any incremental capital rate riders, discussed below, to contribute to monthly Infrastructure Ontario loan repayments. Wellington North reiterated its plan to move forward with the replacement of the MS-2 substation. Wellington North submitted that it would accept a one-year disposition period of the Group 1 Account balances "on the condition that the Board approves the incremental capital module ("ICM") funding that has been filed with the application." Otherwise, if the Board orders a one-year disposition period and does not approve the ICM rate riders, Wellington North would be crediting non-RPP customers $274,009 over 12 months while making Infrastructure Ontario loan payments of $15,074 per month to fund the building of the new substation.

Wellington North provided the following updated bill impacts for the Residential and GS < 50 kW classes using a one-year disposition period for the Group 1 Account balances.

Class	1-year Disposition		2-year Disposition	
	Total Bill Impact ($)	Total Bill Impact (%)	Total Bill Impact ($)	Total Bill Impact (%)
Residential (800 kWh)	$ 5.02	4.0%	$ 4.89	3.89%
GS < 50 kW (2000 kWh)	- $2.16	- 0.69%	- $2.46	- 0.79%

The Board approves the disposition of a credit balance of $253,967 as of December 31, 2012, including interest as of April 30, 2014 for Group 1 accounts. These balances are to be disposed over a one-year period from May 1, 2014 to April 30, 2015.

The table below identifies the principal and interest amounts approved for disposition for Group 1 Accounts.

Account Name	Account Number	Principal Balance A	Interest Balance B	Total Claim C = A + B
LV Variance Account	1550	- $ 40,216	- $ 1,018	- $ 41,234
RSVA - Wholesale Market Service Charge	1580	- $ 251,680	- $ 9,082	- $ 260,762
RSVA - Retail Transmission Network Charge	1584	$ 12,058	$ 110	$ 12,168
RSVA - Retail Transmission Connection Charge	1586	- $ 60,203	- $ 5,753	- $ 65,956
RSVA - Power	1588	$ 358,726	$ 16,903	$ 375,629
RSVA - Global Adjustment	1589	- $ 264,863	- $ 9,146	- $ 274,009
Total Group 1 Excluding Global Adjustment – Account 1589		**$ 23,457**	**- $ 3,415**	**$ 20,042**
Total Group 1		**- $ 241,406**	**- $ 12,461**	**- $ 253,967**

The balance of each Group 1 account approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595 pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*. The date of the transfer must be the same as the effective date for the associated rates, generally, the start of the rate year. Wellington North should ensure these adjustments are included in the reporting period ending June 30, 2014 (Quarter 2).

Incremental Capital Module

Wellington North applied for ICM funding to rebuild its MS-2 Substation, expected to be in service by the end of 2014. Wellington North submitted a non-discretionary capital budget for 2014 of $1,996,000 which includes $1,596,000 in estimated costs for the MS-2 substation rebuild. The Application indicated a threshold CAPEX of $609,572 resulting in $1,386,427 eligible for an ICM. As Wellington North is not in the last year of its IRM term, Wellington North did not apply the half-year rule. Wellington North proposed a combination of fixed and variable rate riders to be in effect until its next cost

of service rate order. Wellington North is scheduled to file its next cost of service application for 2016 rates.

Wellington North retained Costello Associates Inc. to provide technical information and budgetary estimates for an asset condition assessment of six of its distribution substations. The Costello Associates report ("the Costello Report") highlighted concerns regarding the age of the substations and recommended a strategy for replacement.

Wellington North stated that given the condition and age of its substations, its priority was to replace the MS-2 substation. Wellington North stated that it considered three options:

1) do nothing;
2) complete replacement of the substation at a cost of $1.6M; and
3) replace the substation and re-use the existing transformer at a cost of $1.39M.

Wellington North proposed Option 2 as it resolved all of the issues highlighted in the Costello Report and the current transformer did not have a significant remaining useful life.

Wellington North updated the customer numbers for the GS 50 to 999 kW and GS 1,000 to 4,999 kW classes. As a result, the calculated growth parameter for the threshold CAPEX calculation was revised to 1.15% from 1.44%.

Chapter 3 of the *Filing Requirements for Electricity Distribution Rate Applications* requires that distributors seeking to recover amounts through an ICM must meet three criteria: need, prudence and materiality.

Need and Prudence

The Costello Report highlighted concerns regarding the age (41 years), safety of the perimeter fence, reliability of the main switchgear and accessibility risks to high voltage equipment, among others, for the MS-2 substation. Further, it concluded that "the MS-2 substation has been assigned a rating of "Red," which will improve to "Yellow" once the safety issues are resolved and switchgear deficiencies are corrected." A rating of "Red" for an asset indicates poor condition and requiring immediate mitigation, within one

year. The rating of "Yellow" is defined as an asset of average condition that would require mitigation between four to eleven years.

The Costello Report also highlighted concerns over the age (49 years), safety and accessibility risk of the MS-4 substation and classified it as "Red". The Costello Report indicated that the system neutral was attached only to the station ground grid "which is extremely dangerous" and the transformer secondary cables were improperly installed, putting pressure on the transformer radiator.

Parties asked Wellington North why it had decided to prioritize the replacement of the MS-2 substation over the MS-4 substation. Wellington North noted that the Costello Report only considered each substation in isolation and did not consider the substation's interaction with its distribution system. Wellington North stated that the impact of major equipment failure at the MS-2 substation would be more significant as it provides service to four feeders in the Mount Forest area whereas the MS-4 substation would only result in one feeder having to be backed-up by the MS-2 substation. Wellington North also noted that the MS-4 substation was out of service for several months in 2013 to repair the neutral and address many of the other items identified in the Costello Report and that no reliability or system issues were observed when the load was transferred to another substation.

Energy Probe submitted that Wellington North has provided sufficient evidence and rationale to substantiate the need for the replacement of both the MS-2 and MS-4 substations because of age and condition. Energy Probe stated that the issue is whether the replacement of the MS-2 substation needs to, or should, take place in 2014. Energy Probe submitted that the most prudent option for rate payers, which was not considered by Wellington North, would be to remediate the MS-2 substation to improve the rating from "Red" to "Yellow" and extend the life of the substation by a minimum of four years. Energy Probe submitted that the full replacement of the substation is not required in 2014 and therefore the associated expenditures cannot be considered non-discretionary.

VECC stated that with mitigation it is probable the rating of the MS-2 substation would improve to "Yellow" thereby extending the life expectancy of the substation by a minimum of 4 years. On that basis, VECC submitted that the MS-2 substation does not need to be replaced in its entirety in 2014. For the purposes of the ICM, the project should be considered discretionary. VECC submitted that the most cost effective option

for ratepayers would be to address the issues identified in the Costello Report and improve the rating from "Red" to "Yellow".

Given the concerns with safety and age of assets identified in the Costello Report, Board staff submitted that the need and prudence criteria have been met for the proposed MS-2 substation rebuild. In considering the size of the affected loads and complexities of the two respective projects, Board staff accepted Wellington North's proposal to prioritize the MS-2 substation rebuild over the MS-4 substation. Board staff noted that the forecasted costs for Wellington North's MS-2 substation replacement are comparable to similar projects approved by the Board for ICM recovery in prior applications.

In reply, Wellington North submitted that Energy Probe and VECC's proposal to perform mitigation work to extend the asset life of the MS-2 substation was a short-term solution with no definite answer on how long the asset's useful life would be extended. Wellington North noted that it anticipates the need to rebuild or replace major components of its other substations over the next two to ten years and that it has demonstrated a pragmatic and realistic approach in balancing what capital projects need to be undertaken in 2014 versus the cost-benefit to customers.

Materiality

Energy Probe noted that the issue of materiality depends on whether or not the proposed expenditures to replace the MS-2 substation are non-discretionary. If the expenditures are discretionary in 2014, then Wellington North's request would either fail the materiality test or result in a substantially lower total incremental capital amount.

VECC supported Energy Probe's submissions. If the Board finds that the replacement of the MS-2 substation is non-discretionary and should be done in 2014, VECC submitted that the materiality criterion had been met.

Board staff submitted that Wellington North's proposed ICM is material as the amounts are significant (i.e. 80% of the total non-discretionary budget for 2014) and are clearly above the materiality threshold.

Board staff, Energy Probe and VECC submitted Wellington North must update its ICM calculation to include the new parameters from the Price Cap IR report. In its reply

submission, Wellington North updated its ICM calculation which resulted in a decrease to $1,350,024 in the amount eligible for an ICM.

	Application ICM Calculation	Updated ICM Calculation
Price Escalator (GDP-IPI)	1.60%	1.70%
Productivity Factor	-0.72%	0%
Stretch Factor	-0.45%	-0.45%
Price Cap Index	0.43%	1.25%
Growth	1.15%	1.15%
Rate Base	$7,489,318	$7,489,318
Dead Band	20%	20%
Threshold Test	150.54%	166.65%
Threshold CAPEX	$583,551	$645,976
Eligible Incremental Capital Amount	$1,412,449	$1,350,024
Total Incremental Capital Amount for ICM Rate Calculation	$1,356,100	$1,350,024
Total Difference in Eligible Incremental Capital		- $6,076

Board Findings

The Board finds that the need and prudence criteria have been met for Wellington North's proposed replacement of the MS-2 substation. Both VECC and Energy Probe submitted that, with the completion of the mitigation work highlighted in the Costello Report, Wellington North could extend the useful life of the MS-2 substation by approximately four years, but no evidence was supplied justifying why this solution would be more effective. The independent engineering assessment in the Costello Report, submitted by Wellington North, highlighted serious concerns and recommended the MS-2 as a candidate for major rehabilitation work. The Board agrees and has determined that the project is non-discretionary and eligible for ICM funding, due to the identified safety and reliability issues.

The Board notes that the threshold CAPEX calculation of $645,976, provided by Wellington North, uses a growth variable of 1.44% instead of 1.15%. The Board requests that Wellington North update the calculation of the eligible incremental capital, the threshold CAPEX and resulting ICM rate riders in its draft rate order. The Board accepts Wellington North's proposal to recover the resulting ICM revenue requirement through fixed and variable rate riders to be in effect until the issuance of the rate order arising from its next cost of service application.

IMPLEMENTATION

The Board has made findings in this Decision and Rate Order which change the 2014 distribution rates from those proposed by Wellington North.

The Board expects Wellington North to file a draft Rate Order, including a proposed Tariff of Rates and Charges and all relevant calculations showing the impact of this Decision and Rate Order on Wellington North's determination of the final rates. Supporting documentation shall include, but not be limited to, filing a completed version of the 2014 IRM Rate Generator model, Incremental Capital Workform, Incremental Capital Worksheets and RTSR Adjustment Workform.

A Rate Order will be issued after the steps set out below are completed.

THE BOARD ORDERS THAT:

1. Wellington North shall file with the Board, and shall also forward to intervenors, a draft Rate Order that includes revised models in Microsoft Excel format and a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision by **March 20, 2014**.

2. Board staff and intervenors shall file any comments on the draft Rate Order including the revised models and proposed rates with the Board and forward to Wellington North within 7 days of the date of filing of the draft Rate Order.

3. Wellington North shall file with the Board and forward to intervenors responses to any comments on its draft Rate Order including the revised models and proposed rates within 4 days of the date of receipt of intervenor comments.

COST AWARDS

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

1. VECC and Energy Probe shall submit their cost claims no later than **7 days** from the date of issuance of the final Rate Order.

2. Wellington North shall file with the Board and forward to VECC and Energy Probe any objections to the claimed costs within **21 days** from the date of issuance of the final Rate Order.

3. VECC and Energy Probe shall file with the Board and forward to Wellington North any responses to any objections for cost claims within **28 days** from the date of issuance of the final Rate Order.

4. Wellington North shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

All filings to the Board must quote file number **EB-2013-0178,** be made through the Board's web portal at, https://www.pes.ontarioenergyboard.ca/eservice// and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available parties may email their document to BoardSec@ontarioenergyboard.ca. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 2 paper copies.

DATED at Toronto, March 13, 2014

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

Appendix 2: Rate Order for May 1, 2014 Tariff of Rates and Charges

Below is a copy of the Rate Order (EB-2013-0178) that was issued by the Board on April 16, 2014, with Appendix A containing the approved Tariff of Rates and Charges for Wellington North Power Inc. effective May 1, 2014. This is the most recent Rate Order for the Applicant and relates to the LDC's 2014 IRM application.

Ontario Energy Board

Commission de l'énergie de l'Ontario

Ontario

EB-2013-0178

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

AND IN THE MATTER OF an application by Wellington North Power Inc. for an order approving just and reasonable rates and other charges for electricity distribution to be effective May 1, 2014.

BEFORE: Marika Hare
Presiding Member

Allison Duff
Member

RATE ORDER

April 16, 2014

Wellington North Power Inc. ("Wellington North") filed an application with the Ontario Energy Board (the "Board") on September 26, 2013 under section 78 of the Act, seeking approval for changes to the rates that Wellington North charges for electricity distribution, effective May 1, 2014.

In its Decision and Order issued on March 13, 2014, the Board ordered Wellington North to file a draft Rate Order and a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision by March 20, 2014. Board staff provided its comments on the draft Rate Order on March 27, 2014, noting several inconsistencies with the Board findings.

Board staff noted the following: (i) the variable rate riders were rounded to five decimal places instead of the four decimal places that was customary, (ii) Wellington North had included a header for regulatory charges for the microFIT class when no such charges

applied, (iii) the Rate Riders for Incremental Capital did not indicate the correct expiry date and (iv) Wellington North did not include a statement for each class indicating that the charges under the "Regulatory Component" heading do not apply to customers that are wholesale market participants. In its reply, dated March 31, 2014, Wellington North agreed with the changes proposed by Board staff.

The Board agrees with the changes proposed by Board staff and accepted by Wellington North. In addition the Board also notes that the Wellington North's draft Tariff of Rates and Charges incorrectly labeled the loss factor of 1.0609 for primary metered customers as a Distribution Loss Factor, instead of a Total Loss Factor, as approved in Wellington North's current Tariff of Rates and Charges.

The Board is satisfied that the 2014 Tariff of Rates and Charges set out in Appendix A of this Rate Order accurately reflects the revisions noted above and the Board's Decision and Order.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this Order will become final effective May 1, 2014, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2014. Wellington North shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

2. Wellington North shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

DATED at Toronto, April 16, 2014

ONTARIO ENERGY BOARD

Original Signed by

Kirsten Walli
Board Secretary

Appendix A

To Rate Order

Final Tariff of Rates and Charges

Board File No: EB-2013-0178

DATED: April 16, 2014

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0178

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to Customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts. 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	$	18.28
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	0.88
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0183
Low Voltage Service Rate	$/kWh	0.0018
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kWh	0.0009
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Issued April 16, 2014

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0178

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to customers in General Service buildings with a connected load less than 50 kW, and Town Houses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. 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	$	38.80
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	1.87
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	$	0.79
Distribution Volumetric Rate	$/kWh	0.0166
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kWh	0.0008
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0034

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0178

GENERAL SERVICE 50 TO 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 1,000 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	$	272.76
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	13.15
Distribution Volumetric Rate	$/kW	3.6226
Low Voltage Service Rate	$/kW	0.6050
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kW	0.1746
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kW	0.0793
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.6100)
Retail Transmission Rate - Network Service Rate	$/kW	2.5128
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.3720

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0178

GENERAL SERVICE 1,000 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, 1,000 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	2,229.30
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	107.46
Distribution Volumetric Rate	$/kW	1.8706
Low Voltage Service Rate	$/kW	0.6632
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kW	0.0902
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kW	0.0886
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.8090)
Retail Transmission Rate - Network Service Rate	$/kW	2.6690
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.5041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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

EB-2013-0178

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account 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, decorative street lighting, billboards, 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	17.88
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	0.86
Distribution Volumetric Rate	$/kWh	0.0144
Low Voltage Service Rate	$/kWh	0.0015
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kWh	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kWh	0.0003
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kWh	(0.0041)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0061
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0034

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0178

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for unmetered lighting loads supplied to sentinel lights. Further servicing details are available in the distributor's Conditions of Service

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.18
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	0.25
Distribution Volumetric Rate	$/kW	19.1573
Low Voltage Service Rate	$/kW	0.4775
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kW	0.9234
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kW	0.1409
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.5065)
Retail Transmission Rate - Network Service Rate	$/kW	1.9046
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.0829

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2014

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EB-2013-0178

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for roadway lighting with a Municipality, Regional Municipality, and Ministry of Transportation. 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	7.04
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$	0.34
Distribution Volumetric Rate	$/kW	7.8382
Low Voltage Service Rate	$/kW	0.4677
Rate Rider for Recovery of Incremental Capital - In effect until the effective date of the next cost of service-based rate order	$/kW	0.3778
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until April 30, 2015	$/kW	0.0753
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2015 Applicable only for Non-RPP Customers	$/kW	(1.5320)
Retail Transmission Rate - Network Service Rate	$/kW	1.8950
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.0608

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	$/kWh	0.0044
Rural Rate Protection Charge	$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	$	0.25

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

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EB-2013-0178

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.40

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

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EB-2013-0178

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration		
Notification charge	$	15.00
Account History	$	15.00
Returned cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection - during regular business hours	$	30.00
Disconnect/Reconnect at meter – during regular hours	$	65.00
Disconnect/Reconnect at meter – after regular hours	$	185.00
Disconnect/Reconnect at pole – during regular hours	$	185.00
Disconnect/Reconnect at pole – after regular hours	$	415.00
Install/Remove load control device – during regular hours	$	65.00
Interval Meter Load Management Tool Charge $/month	$	50.00
Service call – customer owned equipment	$	30.00
Service Call – Customer-owned Equipment – After Regular Hours	$	165.00
Temporary Service – Install & remove – overhead – no transformer	$	500.00
Specific Charge for Access to the Power Poles - $/pole/year	$	22.35

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

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EB-2013-0178

RETAIL SERVICE CHARGES (if applicable)

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0716
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0609