



EB-2014-0069

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 EnWin Utilities
Ltd. for an order approving just and reasonable rates and
other charges for electricity distribution to be effective May 1,
2015.

By Delegation, Before: Lynne Anderson

DECISION and RATE ORDER

March 19, 2015

EnWin Utilities Ltd. (“EnWin Utilities”) filed an application with the Ontario Energy Board (the “Board”) on October 31, 2014 under section 78 of the *Ontario Energy Board Act*, seeking approval for changes to the rates that EnWin Utilities charges for electricity distribution, effective May 1, 2015 (the “Application”).

EnWin Utilities last appeared before the Board with a cost of service application for the 2009 rate year in the EB-2008-0227 proceeding. To adjust its 2015 rates, EnWin Utilities selected the Annual Incentive Rate-setting (“Annual IR”) Index option, which provides for a mechanistic and formulaic adjustment to distribution rates and charges. The Application met the Board’s filing requirements¹ for filings by rate-regulated electricity distributors (“distributors”) applying for annual rate adjustments under the Annual IR Index.

¹ Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach (October 18, 2012); and Filing Requirements for Electricity Distribution Rate Applications (July 25, 2014)

While the entire record in this proceeding has been considered by me, this decision will make reference only to such information as is necessary to provide context to my conclusions. The following issues are addressed in this Decision and Rate Order:

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

Price Cap Index Adjustment

The Price Cap IR option is a streamlined regulatory process designed to provide distributors with sufficient revenue to cover cost increases due to inflation while providing an incentive structure to drive productivity improvements.

Under the Annual IR Index option², distribution rates are adjusted by an inflation factor, less the sum of a productivity factor and a stretch factor. Based on its established method³, the Board has set the inflation factor for 2015 rates at 1.6% and the productivity factor remains zero percent. The Board also determined that the stretch factor can range from 0.0% to 0.6%, assigned based on a distributor's cost evaluation ranking. For distributors who selected the Annual IR Index option, a stretch factor of 0.6% will be applied.

As a result, the net price cap index adjustment for EnWin Utilities is 1.0% (i.e. 1.6 % - (0% + 0.6%)). 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;

² Report on Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors (December 4, 2013)

³ As outlined in the Report cited at footnote 2 above.

- 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 has determined that the Rural or Remote Electricity Rate Protection (“RRRP”) benefit and charge for 2015 shall remain \$0.0013 per kWh⁴. The Tariff of Rates and Charges flowing from this Decision and Rate Order reflects this RRRP charge.

Shared Tax Savings Adjustments

The Board has determined that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate and that the tax reduction will be allocated to customer rate classes on the basis of the Board-approved distribution revenue from an applicant’s last cost of service proceeding⁵.

The Application identified a total tax savings of \$916,303 resulting in a shared amount of \$458,152 to be refunded to rate payers.

I approve the disposition of the shared tax savings of \$458,152 based on a volumetric rate rider using annualized consumption for all customer classes over a one-year period (i.e. May 1, 2015 to April 30, 2016).

Retail Transmission Service Rates

Electricity distributors are charged for transmission costs at the wholesale level and then pass on these charges to their distribution customers through their Retail

⁴ Decision with Reasons and Rate Order, EB-2014-0347

⁵ Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario’s Electricity Distributors (September 17, 2008)

Transmission Service Rates (“RTSRs”). Variance accounts 1584 and 1586 are used to capture differences in the rate that a distributor pays for wholesale transmission service relative to the retail rate that the distributor is authorized to charge when billing its customers.

The Board has issued guidelines⁶ which outline the information that the Board requires electricity distributors to file in order to adjust their RTSRs for 2015. 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”) and the revenues generated under existing RTSRs.

The Board has adjusted the UTRs effective January 1, 2015⁷, as shown in the following table:

2015 Uniform Transmission Rates

Network Service Rate	\$3.78 per kW
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.86 per kW
Transformation Connection Service Rate	\$2.00 per kW

I conclude that these 2015 UTRs are to be incorporated into the filing module to adjust the RTSRs that EnWin Utilities will charge its customers accordingly.

Review and Disposition of Group 1 Deferral and Variance Account Balances

The Board’s policy on deferral and variance accounts⁸ 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, whether in the form of a 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. If the balances are below this threshold, the distributor may propose to dispose of balances.

⁶ Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates, revision 4.0 (June 28, 2012)

⁷ 2015 Uniform Electricity Transmission Rate Order, EB-2014-0357

⁸ Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Initiative (July 31, 2009)

As initially filed, EnWin Utilities' 2013 actual year-end total balance for Group 1 accounts including interest projected to April 30, 2015 is a debit of \$1,508,662. The balance in Account 1589 – Global Adjustment is a debit of \$4,553,845, and is applicable only to customers who are not on the regulated price plan (Non-RPP) for the electricity commodity. Therefore, the total Group 1 balance excluding Account 1589 is a credit of \$3,045,183. EnWin Utilities provided the following details of its Group 1 Account balances.

Group 1 DVA Rate Rider Breakdown	Group 1 Accounts	\$	kWh
All Customers	1550,1551,1584, 1586, 1595	382,058	2,457,724,025
Customers, excluding Wholesale Market Participants	1580, 1588	(3,427,241)	2,197,445,451
Non-RPP Customers, excluding Wholesale Market Participants	1589	4,553,845	1,240,801,703

This results in a total debit claim of \$0.0006 per kWh which does not exceed the threshold. During the proceeding, EnWin Utilities confirmed that it wishes to dispose of its Group 1 Accounts. EnWin Utilities proposes to dispose of its Group 1 Accounts over a 9-month period, beginning August 1, 2015 until April 30, 2016. EnWin Utilities notes that this timing is in the public interest because it smooths rates by introducing a new overall credit immediately after an existing credit expires⁹.

The balances proposed for disposition are the same as the amounts reported as part of the Board's *Reporting and Record-Keeping Requirements*.

The Board's policy¹⁰ states that the default disposition period for Group 1 balances is one year but that a distributor can propose a different disposition period to address applicable considerations. EnWin Utilities has the unique circumstance of having current rate riders for RPP customers ending on July 31, 2015 and rate riders for Account 1589 – Global Adjustment for Non RPP customers ending on April 30, 2016. EnWin Utilities' proposal for a 9-month disposition period will smooth the rate impacts for the RPP customers because the new rate riders, which total to a credit to customers, will start

⁹ EB-2014-0069, Application, Pages 5-6

¹⁰ Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (July 31, 2009)

when the current rate riders, which also total to a credit, will end. I agree this is a reasonable approach for the RPP customers therefore I approve the disposition for all Group 1 accounts, excluding Account 1589 – Global Adjustment, over a 9-month period from August 1, 2015 to April 30, 2016.

The bill impacts for non-RPP customers are exacerbated by recovering the balance for Account 1589 – Global Adjustment over nine months instead of the default 12 month disposition period. For this reason I approve a 12-month disposition period for this account from May 1, 2015 to April 30, 2016.

EnWin provided a revised interest calculation for balances to reflect the applicable timeframe for recovery in this Decision. I approve the disposition of a total debit balance of \$1,497,922 as of December 31, 2013, including the revised projected interest. The table below identifies the principal and interest amounts which the Board approves for disposition.

Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C = A + B
Smart Meter Entity Variance Charge	1551	61,100	1,936	63,036
RSVA - Wholesale Market Service Charge	1580	(1,421,299)	(47,723)	(1,469,022)
RSVA - Retail Transmission Network Charge	1584	305,121	11,080	316,201
RSVA - Retail Transmission Connection Charge	1586	36,874	1,493	38,367
RSVA - Power	1588	(1,904,328)	(66,112)	(1,970,440)
RSVA - Global Adjustment	1589	4,397,527	156,317	4,553,844
Disposition and Recovery of Regulatory Balances (2009)	1595	0	30	30
Disposition and Recovery of Regulatory Balances (2010)	1595	(24)	(33,161)	(33,185)
Disposition and Recovery of Regulatory Balances (2011)	1595	7	(918)	(910)
Total Group 1 Excluding Global Adjustment – Account 1589		(2,922,549)	(133,374)	(3,055,923)
Total Group 1		1,474,978	22,944	1,497,922

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. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*, effective January 1, 2012. The date of the transfer must be the same as the effective date for the associated rates.

Disposition of Deferral and Variance Accounts for Wholesale Market Participants

As indicated in the Filing Requirements¹¹, distributors must establish separate rate riders to recover the balances in the retail settlement variance accounts from market participants in order that they not be allocated any balances related to charges which they settle directly with the IESO (e.g. wholesale energy, wholesale market services).

As part of its Application, EnWin Utilities provided proposed rate riders for the disposition of its Group 1 Accounts based on the following groupings:

- Rate rider for the disposition of deferral/variance accounts for all customers (Accounts 1550, 1551, 1584, 1586, 1595);
- Rate rider for the disposition of deferral/variance accounts excluding Wholesale Market Participants (Accounts 1580 and 1588);
- Rate rider for the disposition of the Global Adjustment account, applicable only for Non-RPP customers and excluding Wholesale Market Participants (Account 1589).

This methodology was used as part of EnWin Utilities 2014 IRM Application (EB-2013-0125). I agree with the allocation methodology utilized by EnWin Utilities with respect to its Wholesale Market Participant customer.

Rate Model

With this Decision and Rate Order are a rate model, applicable supporting models and a Tariff of Rates and Charges (Appendix A). Entries in the rate model were reviewed to ensure that they were in accordance with the 2014 Board-approved Tariff of Rates and Charges. The rate model was adjusted, where applicable, to correct any discrepancies.

¹¹ See footnote 1

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this Decision and Rate Order is approved effective May 1, 2015 for electricity consumed or estimated to have been consumed on and after such date. All rates will become final, except for standby rates which remain interim. EnWin Utilities Ltd. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

DATED at Toronto, March 19, 2015**ONTARIO ENERGY BOARD***Original Signed By*Kirsten Walli
Board Secretary

Appendix A

To Decision and Rate Order

Tariff of Rates and Charges

Board File No: EB-2014-0069

DATED: March 19, 2015

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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

EB-2014-0069

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit – individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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 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	\$	11.05
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until April 30, 2016	\$	(0.42)
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier	\$	0.69
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0206
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kWh	0.0010
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kWh	(0.0052)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kWh	(0.0021)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective May 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kWh	0.0037
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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

EB-2014-0069

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 24 months its monthly peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000-0069. 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	\$	26.05
Rate Rider for Disposition of Residual Historical Smart Meter Costs - effective until April 30, 2016	\$	2.36
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order, or October 31, 2017, whichever occurs earlier	\$	2.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0168
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kWh	0.0011
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kWh	(0.0052)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kWh	0.0026
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kWh	(0.0021)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective May 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kWh	0.0037
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2015

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

EB-2014-0069

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 24 months its monthly peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. On a temporary basis, existing General Service Less Than 50 kW customers whose monthly peak demand has exceeded 50 kW but less than 100 kW in the last 24 months, shall not be reclassified to a General Service 50 to 4,999 kW rate class in order to comply with OEB Decision with Reasons – RP-2000- 0069. 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 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	\$	103.42
Distribution Volumetric Rate	\$/kW	4.7753
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kW	0.4544
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kW	(2.0134)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	0.9947
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kW	0.0663
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kW	(0.8039)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective August 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	1.41
Rate Rider for Tax Change (2015) - effective until April 30, 2016	\$/kW	(0.0500)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4913
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5019

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

GENERAL SERVICE 3,000 TO 4,999 KW - INTERMEDIATE USE SERVICE

A customer is in this class when its individual load is equal to or over 3,000 kW but less than 5,000 kW, averaged over 12 consecutive months and was classified as Time of Use prior to market opening. The premises for this class of customer is considered a structure or structures located on a parcel of land occupied by one customer and is predominantly used for intermediate sized commercial, institutional or industrial purposes. 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	\$	2,161.07
Distribution Volumetric Rate	\$/kW	1.9979
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kW	0.4508
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kW	(1.8637)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	0.9192
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kW	0.0571
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kW	(0.7405)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective May 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	1.3023
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kW	(0.0227)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3766
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0355

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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

EB-2014-0069

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. Further servicing details are available in the distributor's Conditions of Service.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7,834.07
Distribution Volumetric Rate	\$/kW	2.2585
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kW	0.4387
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kW	(2.7009)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	0.9444
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kW	0.0891
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kW	(1.0795)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective May 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	1.8983
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kW	(0.0294)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4285
Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.5993
Retail Transmission Rate - Transformation Connection Service Rate	\$/kW	1.4923

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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

EB-2014-0069

LARGE USE - 3TS SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by a dedicated Transformer Station. 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 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	\$	27,742.20
Distribution Volumetric Rate	\$/kW	2.8185
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kW	0.6262
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015 Applicable only for non-Wholesale Market Participants	\$/kW	(2.8369)
Rate Rider for Disposition of Global Adjustment Account (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	1.2891
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kW	0.0797
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$/kW	(1.0920)
Rate Rider for Disposition of Global Adjustment Account (2015) - effective May 1, 2015 until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$/kW	1.9204
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kW	(0.0390)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4285
Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.5993

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

LARGE USE - FORD ANNEX SERVICE CLASSIFICATION

This classification applies to a customer whose monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW and the premise is serviced by the dedicated Ford Annex Transformer Station. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	105,066.13
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until July 31, 2015	\$/kW	0.7027
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective August 1, 2015 until April 30, 2016	\$/kW	0.0912
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$/kW	(0.0842)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4285
Retail Transmission Rate - Line Connection Service Rate	\$/kW	0.5993

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. 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 participant.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.51
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2014) - effective until July 31, 2015	\$	0.36
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2014) - effective until July 31, 2015, Applicable only for non-Wholesale Market Participants	\$	(1.71)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2014) - effective until April 30, 2016, Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	0.77
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016	\$	0.07
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$	(0.75)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2015) - effective May 1, 2015 until April 30, 2016, Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	1.22
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$	(0.11)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2015

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approved schedules of Rates, Charges and Loss Factors**

EB-2014-0069

STANDBY POWER SERVICE CLASSIFICATION

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

APPLICATION

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

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 - APPROVED ON AN INTERIM BASIS

Standby Charge - for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of the generation facility).

\$/kW 0.5589

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.07
Rate Rider for Disposition of Deferral/Variance Accounts (per connection)(2014) - effective until July 31, 2015	\$	0.06
Rate Rider for Disposition of Deferral/Variance Accounts (per connection)(2014) - effective until July 31, 2015, Applicable only for non-Wholesale Market Participants	\$	(0.53)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2014) - effective until April 30, 2016 Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	0.02
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016	\$	0.03
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$	(0.24)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2015) - effective May 1, 2015 until April 30, 2016, Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	0.03
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$	(0.12)
Retail Transmission Rate - Network Service Rate	\$/kWh	2.2795
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3741

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with the City of Windsor, controlled by photo cells. The consumption for these customers will be based on the calculated load times the required lighting times established in the approved OEB street lighting load shape profile. 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 participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.81
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2014) - effective until July 31, 2015	\$	0.04
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2014) - effective until July 31, 2015, Applicable only for non-Wholesale Market Participants	\$	(0.32)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2014) - effective until April 30, 2016, Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	0.16
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016	\$	0.01
Rate Rider for Disposition of Deferral/Variance Accounts (per connection) (2015) - effective August 1, 2015 until April 30, 2016, Applicable only for non-Wholesale Market Participants	\$	(0.13)
Rate Rider for Disposition of Global Adjustment Account (per connection) (2015) - effective May 1, 2015 until April 30, 2016, Applicable only for non-RPP customers, excluding Wholesale Market Participants	\$	0.23
Rate Rider for Application of Tax Change (2015) - effective until April 30, 2016	\$	(0.03)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2768
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3727

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2015

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EB-2014-0069

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

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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.

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Customer Administration

Arrears certificate	\$	15.00
Pulling Post Dated Cheques	\$	15.00
Easement Letter	\$	15.00
Account History	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	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
Dispute Test – Residential	\$	50.00
Dispute Test – Commercial self contained -- MC	\$	105.00
Dispute Test – Commercial TT -- MC	\$	180.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00

Other

Service Layout - Residential	\$	110.00
Service Layout - Commercial	\$	150.00
Overtime Locate	\$	60.00
Disposal of Concrete Poles	\$	95.00
Missed Service Appointment	\$	65.00
Service call – customer owned equipment	\$	30.00
Same Day Open Trench	\$	170.00
Scheduled Day Open Trench	\$	100.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2015

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EB-2014-0069

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.

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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	1.0377
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0273
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045