



August 13, 2015

BY RESS/COURIER

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

Dear Ms. Walli,

**RE: Whitby Hydro Electric Corporation
2016 Price Cap IR Distribution Rate Application (EB- 2015-0113)**

Please find attached Whitby Hydro Electric Corporation's 2016 Price Cap IR Distribution Rate Application. The application includes:

An electronic filing through the Board's web portal (RESS) which is comprised of:

- Complete copy of the application in PDF form
- Excel version of the 2016 IRM Rate Generator model

Two (2) paper copies of the complete application will be sent via courier.

This application is respectfully submitted in accordance with the prescribed filing guidelines as outlined by the Board.

Please contact me if you have any questions.

Regards,

Original signed by

Susan Reffle
Vice President



WHITBY HYDRO ELECTRIC CORPORATION

**2016
PRICE CAP IR
DISTRIBUTION
RATE APPLICATION**

EB-2015-0113

August 13, 2015

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

AND IN THE MATTER OF an Application by Whitby Hydro
Electric Corporation to the Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable rates and other service
charges for the distribution of electricity as of January 1, 2016.

Title of Proceeding: An application by Whitby Hydro Electric Corporation for
an Order or Orders approving or fixing just and
reasonable distribution rates and other charges, effective
January 1, 2016.

Applicant's Name: Whitby Hydro Electric Corporation

Applicant's Address for Service: 100 Taunton Road East
Whitby, Ontario
L1N 5R8
Attention: Susan Reffle

Telephone: (905) 444-1983
Fax: (905) 668-9379
E-mail: sreffle@whitbyhydro.on.ca

APPLICATION

1. Introduction

(a) The Applicant is Whitby Hydro Electric Corp. (referred to in this Application as the "Applicant" or "Whitby Hydro"). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the Town of Whitby. The Applicant carries on the business of distributing electricity within the Town of Whitby.

(b) Whitby Hydro hereby applies to the Ontario Energy Board (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective January 1, 2016 based on a 2016 4th Generation Incentive Regulation Mechanism ("IRM4" or "Price Cap IR") application.

(c) Unless otherwise identified in the Application, Whitby Hydro followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Applications dated July 16, 2015 (the "Filing Requirements") in order to prepare this application.

(d) Whitby Hydro has used the following Board issued model:

- 2016 IRM4 Rate Generator Model

To clarify, Whitby Hydro used the original version of the model (published July 30th, 2015), which was further updated by board staff and returned to Whitby Hydro on August 6th and August 12th, 2015.

2. Proposed Distribution Rates and Other Charges

The Schedule of Rates and Charges proposed in this Application is identified in Attachment B.

3. Proposed Effective Date of Rate Order

(a) Whitby Hydro requests that the OEB make its Rate Order effective January 1, 2016.

(b) Whitby Hydro requests that the existing rates be made interim commencing January 1, 2016 in the event that there is insufficient time for:

- The Board to issue a draft rate order
- The Applicant to review and comment on the draft rate order
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2016.

Whitby Hydro also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

4. Form of Hearing Requested

Whitby Hydro respectfully requests that this application be decided by way of a written hearing.

5. Relief Sought

Whitby Hydro hereby applies for an Order or Orders approving the proposed distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated July 16, 2015 including the following:

(a) An adjustment to the approved Retail Transmission Service Rates ("RTSRs") as provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (dated October 22, 2008) and subsequent revisions and updates to the Uniform Transmission Rates ("UTRs") and as supported by the completion of the related sections of the Board's issued 2016 IRM4 Rate Generator Model;

(b) The continuation of currently approved rate riders (EB-2014-0124) for:

- Recovery of Smart Meter Incremental Revenue Requirement until the effective date of the next cost of service-based rate order
- Smart Metering Entity Charge until October 31, 2018;

(c) The transfer of a credit amount of \$50,174 to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Filing Requirements and as calculated in the 2016 IRM4 Rate Generator model;

(d) The establishment of rate riders associated with the disposition of the following deferral and variance accounts:

- Group 1 accounts (as identified by the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative dated July 31, 2009 (the "EDDVAR report") and any subsequent additions to the listing of accounts identified by the Board in the Filing Requirements.

The disposition requested reflects principal balances as at December 31, 2014 plus any adjustments identified in this application along with the carrying charges projected to December 31, 2015.

6. Notice Publication

If required by the Board, Whitby Hydro will publish the Notice of Application (or other relevant information) in the "Whitby This Week" newspaper which has a circulation of approximately 32,490 and is an optional pay publication. Readership figures specific to the Town of Whitby are not currently available.

7. Conclusion

Copies of the current and proposed tariff sheets and customer bill impacts are included in this Application (Appendices A, B and C respectively).

In summary, the total bill impacts by customer class are:

			Change in Total Bill excluding OCEB line		Change in Total Bill including OCEB line	
			\$	%	\$	%
Residential	RPP TOU	@ 800 kWh	\$ (5.52)	-3.49%	\$ 10.32	7.24%
Residential- 10th percentile	RPP TOU	@ 400 kWh	\$ (0.95)	-1.05%	\$ 8.16	9.94%
GS<50 kW	RPP TOU	@ 2000 kWh	\$ 2.54	0.67%	\$ 40.39	11.86%
GS>50 kW	Non-RPP	@ 100 kW, 40000 kWh	\$ 277.82	4.38%	\$ 277.82	4.38%
Unmetered Scattered Load	RPP Tier	@ 500 kWh	\$ 0.42	0.43%	\$ 10.34	11.58%
Sentinel Lights	RPP Tier	@ 1 kW, 150 kWh	\$ 0.68	1.46%	\$ 5.32	12.74%
Street Lighting	Non-RPP	@ 2043 kW, 674600 kWh	\$ 4,924.77	3.60%	\$ 4,924.77	3.60%

The bill impacts are heavily influenced by the removal of the Ontario Clean Energy Benefit (OCEB) credit which is generally applicable to RPP customers. Bill impact figures provided excluding the OCEB line are more representative of the rate changes that are proposed for approval under the Price Cap IR regime in this application.

DATED at Whitby, Ontario, this 13th day of August, 2015

All of which is respectfully submitted,

Original signed by

Susan Reffle,
Vice President
WHITBY HYDRO ELECTRIC CORPORATION

Manager's Summary

Whitby Hydro was established in 1903 as a Public Utilities Commission providing water and electricity distribution to consumers in the Town of Whitby. In 1974, responsibility for water distribution services was transferred to the Region of Durham. Today, Whitby Hydro Electric Corporation (the "Applicant" or "Whitby Hydro") services the Town of Whitby, Village of Brooklin, hamlets of Ashburn and Myrtle by distributing electricity to over 41,000 residential and commercial customers (including general service, unmetered scattered loads, sentinel light and street light customer classes) within its regulated service area.

On July 16, 2015, the Ontario Energy Board (the "OEB" or the "Board") issued a letter to all electricity distributors outlining the filing requirements for incentive regulation distribution rate adjustments and provided an update to Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications (the "Filing Requirements"). Accordingly, Whitby Hydro submits its 2016 Distribution Rate Application consistent with the filing guidelines issued by the Board under the 4th generation incentive regulation mechanism ("IRM4").

Whitby Hydro's most recent cost of service application was filed with the Board for 2010, however the rate process eventually concluded with a complete settlement agreement which reset rates on the basis of a calendar based rate year, beginning January 1st, 2011. On this basis, the 2016 IRM4 Rate Generator Model indicates 2011 as the last cost of service year.

The following details of Whitby Hydro's rate application are noted below:

Board Approved Tariff of Rates and Charges

Whitby Hydro's 2015 Board Approved Tariff of Rates and Charges, as issued December 4, 2014 (EB-2014-0124) was used to pre-populate the 2016 IRM4 Rate Generator model as required and a PDF copy has been included as Appendix A of the application.

Billing Determinants

For the pre-populated sheet (Sheet 4) of the 2016 IRM4 model, Whitby Hydro confirms the accuracy of the billing determinants.

Price Cap Index Adjustment and Stretch Factor

Whitby Hydro has reviewed the Filing Requirements which indicate that the 2016 IRM4 Rate Generator model will be populated with the 2015 rate-setting parameters as a placeholder until

1 the stretch factor assignment and inflation factor for 2016 are issued by the Board. As per the
2 filing requirements, Board staff will update each distributor's information once it is available and
3 distributors will have an opportunity to comment on the accuracy during the draft Rate Order
4 process.

5
6 Whitby Hydro's distribution rates currently include a portion which is designed to recover Low
7 Voltage (LV) costs (as was identified in the 2010 cost of service application EB-2009-0274,
8 Exhibit 8, pg 392-393). Whitby Hydro advises the Board that any price cap index and stretch
9 factor adjustment amounts will be applied separately to each portion of the rate (distribution
10 revenue and LV cost recovery) so that amounts related to the LV cost recovery will be recognized
11 appropriately as low voltage recovery revenue and incorporated into the LV variance account
12 1550 to offset LV costs. As the LV variance account 1550 is intended to be a "pass through"
13 account which is reviewed for disposition on a regular basis, and the amount of a price cap
14 index/stretch factor adjustment on the LV portion of the rates is not expected to be material,
15 Whitby Hydro proposes that it is reasonable to apply the 2016 IRM4 Rate Generator model
16 calculations as provided. This approach is consistent with that taken and approved in Whitby
17 Hydro's four previous IRM applications in 2012, 2013, 2014 and 2015.

18 19 **Revenue-to-Cost Ratio Adjustments**

20 Whitby Hydro has completed all requirements from a previous Board decision (EB-2009-0274) to
21 phase in any revenue-to-cost ratio adjustments. As a result, there are no further requirements for
22 adjustments in the 2016 IRM4 application.

23 24 **Rate Design for Residential Customers**

25 Whitby Hydro has incorporated the first phase of the transition to a fully fixed monthly distribution
26 service charge in this application. The phase-in period is assumed to be implemented over a four
27 year period beginning in 2016. The resulting increase to Whitby Hydro's monthly service charge
28 is calculated to be \$3.20, which is within the threshold identified in the Filing Requirements.
29 Whitby Hydro has also reviewed residential customers at the 10th consumption percentile to
30 ensure that the new rate design along with other rates changes included in this application are
31 not causing a total bill impact of 10% or greater. As a result, no mitigation plan is necessary to
32 address the new rate design transition for residential customers at this time.

33
34 In order to determine the 10th consumption percentile, Whitby Hydro used the following steps:
35

- 1 1. Utilized residential billing data by customer account that had already been extracted from
2 its CIS system for other purposes. The data included consumption information for
3 residential customers for meter reads between January 1, 2013 and December 31, 2013.
- 4 2. Sorted and summarized consumption data by customer account and removed any
5 accounts where there was no consumption value or where the number of bills per
6 account was less than 6 (as Whitby Hydro's residential customers are billed bi-monthly).
- 7 3. Counted the number of residential accounts that remained and calculated 10% of the
8 count number.
- 9 4. Sorted the accounts and related data by consumption amount from lowest to highest and
10 assigned each a number (starting with the lowest consumption as number 1).
- 11 5. Selected the customer account identified with the number derived from step 3 and took
12 the consumption number divided by 12 months to arrive at the consumption level to be
13 used in calculating monthly bill impacts for residential customers at the 10th consumption.
14 In Whitby Hydro's case, this amount was 394 kWh which was rounded to 400 kWh for the
15 purpose of calculating bill impacts.

16
17 Whitby Hydro has not included a request for any new distribution specific rate riders in this
18 application. New rate riders have been proposed for Group 1 Deferral and Variance Accounts
19 (DVAs) however, as per the Filing Requirements, these will continue to be recovered as variable
20 charges.

21 22 **Retail Transmission Service Rates (RTSRs)**

23 The Board's last Revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission
24 Service Rates (the "RTSR Guideline") was issued on June 28, 2012. The Board communicated
25 that it will no longer update the RTSR Guideline unless significant changes are made to the
26 methodology used to calculate the RTSRs. The RTSR Guideline requires distributors to adjust
27 their proposed RTSRs based on a comparison of historical transmission costs adjusted for the
28 new Ontario Uniform Transmission Rates ("UTR") levels and revenue generated under existing
29 RTSRs. Board Staff has included RTSR worksheets within the 2016 IRM4 Rate Generator model
30 and included the most current rates. The most recent RTSR Guideline indicates that once new
31 UTRs or Hydro One Networks Inc ("Hydro One") transmission rates are determined, Board Staff
32 will adjust each distributor's IRM rate application to incorporate any change. As there have been
33 no specific RTSR Guideline updates, it is expected that this process will continue for 2016 IRM
34 rate applications.

In addition, Whitby Hydro has populated the model with the required historical data and requests that the Board update Whitby Hydro's 2016 rate application to incorporate approved 2016 UTRs or the most current draft data available/requested for 2016 UTRs (should they not be approved at the time of Whitby Hydro's Decision).

Deferral and Variance Account Dispositions

Whitby Hydro has completed the continuity schedule in the 2016 IRM4 Rate Generator model related to Group 1 Deferral and Variance Accounts (DVA). Whitby Hydro's last disposition of Group 1 account balances was in the 2014 IRM application which was based on 2012 balances. In keeping with the model instructions, the continuity starts with the balances as per the date for which approval was last received (ie. 2012 balances). For clarification purposes, the following items have been noted to assist in the review:

- The DVAD (2010) rate rider had a sunset date of December 31, 2014, and as such was considered completed for the purposes of this application. It should be noted that final billing for this rate rider was necessary during the early portion of 2015, to account for actual billing of meter reads up to December 31, 2014. For completeness, the net impact of unbilled reversals; the related actual billing transactions during 2015; and the required allocation of rate riders against approved principal and interest were included as an adjustment in the continuity schedule in Sheet 3 columns AS (principal) and AT (interest) so as to include this activity in the Total Claim. The following table assists in summarizing the adjustments and resulting Total Claim.

1595 (2010)	Principal	Interest	Total
2014 Balance - per RRR	(659,735)	533,423	(126,312)
2015 Transactions (Jan - Jun)	8,836	(3,897)	4,939
2015 Jun Balance	(650,899)	529,526	(121,373)
Allocation of Rate Rider (Note 1)	650,899	(650,899)	0
Balance for Disposition	0	(121,373)	(121,373)

Adjustment to Rate Generator Model (Sheet 3 Columns AS and AT)

2015 Transactions and Allocation of Rate Rider	659,735	(654,796)
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Note 1:

Applied allocation of rate rider to reduce principal first, followed by approved carrying charges and new carrying charges (follows the intent of OEB APH FAQ#6, October 2009 and Appendix A of Filing Requirements). See further explanation below on methodology for allocation of rate rider.

1 Methodology for allocation of rate rider:

2 Whitby Hydro reviewed the OEB APH FAQ#6 (October 2009) and Appendix A of the
3 Filing Requirements as it applies to Whitby Hydro's DVAD (2010) principal and interest
4 amounts. In Whitby Hydro's case, the approved principal balance was a \$6.5M credit
5 and the approved interest was a \$0.8M debit. The rate rider was based on a netting of
6 these two amounts. While in most cases the approach outlined in FAQ#6 would ensure
7 the intended result of reducing the principal to zero and then applying the remaining rate
8 rider balance against approved and new interest amounts in that order, a simplistic "face
9 value" application of this approach to Whitby Hydro's DVAD (2010) balances does not
10 generate the desired result. Instead, it would leave the approved principal outstanding in
11 a credit position and the approved interest (debit) would remain at the originally approved
12 level and new interest would remain as calculated. Whitby Hydro does not believe that
13 this result reflects the intent of the approach identified in FAQ#6 as it likely did not
14 contemplate a scenario whereby the approved principal and interest balances were in
15 opposing credit/debit positions. With this in mind, Whitby Hydro has applied FAQ#6 in a
16 manner that it believes produces the desired results. As such, Whitby Hydro has zeroed
17 out the principal balance and the approved interest balance (adjusted as outlined in the
18 Adjustments to Deferral and Variances Accounts section below) and any residual balance
19 has been applied against the new interest/carrying charges. The result of this approach
20 is summarized in the table above.

- 21
- 22 • For 2012 continuity, approved disposition to group 1 accounts are reflected in column Q
23 (Principal) and V (Interest) of Sheet 3 in the 2016 IRM4 Rate Generator model. The
24 difference between the group 1 approved disposition amounts and the 1595 amounts are
25 related to the PILs portion of the approved disposition which is accounted for in 1562 and
26 the Special Purpose Charge (1521). The 2016 IRM4 Rate Generator model does not
27 include line items for these accounts as they have no further activity once disposition is
28 approved. However, as a result of the omission of these accounts, the net balance of the
29 disposition columns in the 2016 IRM4 Rate Generator model will not clear to zero (this
30 does not impact the Total Claim for group 1 balances as these are accurately
31 summarized). For further clarity, a breakdown (reconciliation) for the 2012 disposition
32 has been provided as follows:

Reconciliation of Approved Disposition (2012) to Continuity Schedule (Sheet 3)

Description	USoA	Principal	Interest	Total
Low Voltage	1550	(719,535)	(16,070)	(735,605)
Wholesale Market Services	1580	(1,299,854)	(26,815)	(1,326,669)
Retail Transmission - Network	1584	822,986	14,837	837,823
Retail Transmission - Connection	1586	(460,539)	(12,176)	(472,715)
Power	1588	(881,054)	(19,290)	(900,344)
Sub-total		(2,537,996)	(59,514)	(2,597,510)
Power GA (Note 2)	1589	1,031,158	28,964	1,060,122
Total		(1,506,838)	(30,550)	(1,537,388)
Special Purpose Charge (SPC)	1521	(9,911)	1,264	(8,646)
PILs	1562	(1,514,691)	(264,661)	(1,779,352)
Total SPC and PILs (Note 1)		(1,524,602)	(263,397)	(1,787,998)
Total Approved Disposition (2012) (Note 2)		(3,031,440)	(293,947)	(3,325,386)

Note 1 - Breakdown of balances in Sheet 3, cells Q41 and V41. As these accounts were not incorporated into the Rate Generator model, the total of the disposition columns will be equal to the sum of these two accounts(not zero).

Note 2 - Total of Principal and Interest for Sheet 3, cells Q35 and V35

- In previous IRM applications (2013, 2014, and 2015), Whitby Hydro has received approval to transfer approved Shared Tax Savings amounts to 1595 to be addressed in a future application when a disposition of group 1 accounts is required. In keeping with the related Board decisions, Whitby Hydro has included these approved amounts in Sheet 3, row 36 in order to incorporate them into this application for group 1 disposition (2016). The amounts previously approved and the associated allocation by customer class is provided below. The total proportions (%'s) have been used as the basis for allocating the Total Claim amount for the approved Shared Tax Savings including interest (from Sheet 3, cell AY36) by customer class (Sheet 4, column U):

Approved Deferral of Shared Tax Savings

	2013	2014	2015	Total	%
Residential	(31,941)	(52,145)	(52,138)	(136,224)	63.59%
GS<50 kW	(4,857)	(7,929)	(7,936)	(20,721)	9.67%
GS>50 kW	(12,164)	(19,864)	(19,865)	(51,893)	24.21%
USL	(302)	(493)	(493)	(1,289)	0.60%
Sent. Lights	(9)	(17)	(17)	(43)	0.00%
Streetlights	(901)	(1,619)	(1,617)	(4,137)	1.93%
	(50,174)	(82,066)	(82,066)	(214,306)	100.00%

As the 2015 approved Shared Tax Savings amount was booked in 2015, Whitby Hydro has included this amount (-\$82,066) in the continuity schedule on Sheet 3, cell AS36.

- Whitby Hydro is not requesting disposition of the LRAMVA (1568) balance in this application. As a result, account 1568 amounts have not been entered into the continuity schedule of the 2016 IRM4 Rate Generator model (Sheet 3).
- The DVAD (2012) rate rider had a sunset date of December 31, 2013, and as such was considered completed for the purposes of this application. As a result of a small billing adjustment, it was necessary to allocate the rate rider against the interest in 2015. The allocation adjustment between principal and interest has been captured for completeness the continuity schedule Sheet 3, cells AS35 and AT35.

The group 1 Total Claim (2014 ending balances plus any identified adjustments and projected carrying costs to December 31, 2015) exceeds the threshold test. As a result, this application includes a disposition request for group 1 accounts.

Adjustments to Deferral and Variances Accounts

Whitby Hydro has not made any adjustments to deferral and variance account balances that were previously approved by the Board on a final basis with one minor exception. Sub-account 1595 DVAD (2010) which was approved as part of the last cost of service application, included projected interest for 2009 and this differed from the actual interest, largely because of changes in interest rates and the time period which extended to the end of 2010. The difference was a credit of \$38,363 and Whitby Hydro included this amount in its disposition transfer to sub-account 1595 DVAD (2010). Whitby Hydro's rationale for the adjustment was as follows:

- 1 • It was unclear whether differences to the approved amount should be either be written-
2 off or included as part of the disposition entries to account 1595 or some other
3 alternative.
- 4 • It was to the customers benefit to include this amount (credit) as it would assist in
5 reducing any residual amounts owed by the customer (or increase the amount owed
6 back to the customer) after the DVAD (2010) rate rider had expired.
- 7 • It seemed reasonable that neither the customer nor the distributor should bear the
8 impact of volatility in projected interest amounts on defined approved principal balances.
9

10 Since the establishment of the 1595 methodology of handling DVA dispositions, this is the first
11 instance where Whitby Hydro has encountered a difference in actual vs approved projected
12 interest amounts. Whitby Hydro determined that an adjustment to include this amount in 1595
13 was a reasonable approach to ensure that more accurate amounts were recorded and that
14 customers received the additional benefit.

15
16 Whitby Hydro asks that the Board consider this adjustment and provide approval based on the
17 information and rationale provided. Alternatively, Whitby Hydro asks the Board to provide in its
18 Decision, further direction on the appropriate treatment of addressing actual interest versus
19 approved projected interest.
20

21 **Wholesale Market Participants**

22 Whitby Hydro has followed the approach identified in the 2016 IRM4 Rate Generator model to
23 address wholesale market participants (WMP). Rate riders to address DVA dispositions of group
24 1 accounts have been separated accordingly to ensure that balances in accounts 1588 RSVA –
25 Power, 1580 RSVA - Wholesale Market Services Charge, and 1589 – RSVA Global Adjustment
26 are not allocated to WMPs. Alternatively, rate riders associated with other applicable DVA
27 account balances (ie. transmission (accounts 1584 and 1586) and DVA dispositions (1595)) have
28 been appropriately allocated to WMPs.
29

30 **Global Adjustment**

31 Historically, Whitby Hydro has not had any Class A customers. Based on recent changes related
32 to the Industrial Conservation Initiative (ICI), Whitby Hydro will have 2 eligible customers opting
33 into Class A going forward (effective July 1, 2015).
34

35 As there were no Class A customers at the end of 2014, any balances in account 1589 – RSVA
36 Global Adjustment have been allocated to all non-RPP customers (excluding WMP) and rate

riders derived on a similar basis. The description of the rate rider for disposition of Global Adjustment has been modified to add additional clarity to Whitby Hydro's WMP customer that this rate rider would not apply (see below).

*Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016
Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)*

It may be required to modify this description further in future applications to address the exclusion of Class A customers however, this is not required for Whitby Hydro's 2016 IRM as there were no Class A customers as of the end of 2014 (which is the timeframe associated with the 1589 balances included for disposition).

As per the Filing Requirements, Whitby Hydro has provided an overview of its settlement process with the IESO (see Appendix E)

As Whitby Hydro has not had Class A customers in the past and due to timing limitations (first group scheduled for August IRM filing), it has not had sufficient time to turn its attention to a new and recently introduced item in the Filing Requirements which indicates:

A distributor with one of these newly Class A-eligible customers should also propose an appropriate allocation for the recovery of the global adjustment variance balance based on their settlement process with the IESO or host distributor for any residual GA variance balances that might have accrued prior to those customers being classified as Class A customers. This information will be used to inform future disposition of GA variance account balances.

Whitby Hydro is also not familiar with different approaches that may have been used and approved in past applications when a customer transitions to Class A mid-year. It would be beneficial to gather proposed allocation approaches from others who may have already contemplated or addressed this issue. Whitby Hydro suggests that perhaps this issue might also be better suited to be addressed through a working group so that sufficient time and discussion can be provided to this topic. Whitby Hydro has concerns over proposing approaches without proper consideration of various implementation issues. However, in general, Whitby Hydro feels that the approach should be one that is reasonable and can be relatively easily implemented especially when residual values in 1595 accounts are being considered, as the values are expected to be relatively immaterial amounts.

1 **LRAM Variance Account and Disposition**

2 The CDM Guidelines (EB-2012-0003), which apply to the four year period from January 1, 2011 –
3 December 31,2014, indicate that Account 1568 is to be used to capture the variance between
4 the Board approved CDM forecast and the actual results at the customer rate class level. Whitby
5 Hydro is tracking LRAMVA and plans to address disposition during its next cost of service
6 application which is currently expected to be for 2017.

7
8 **Tax Changes**

9 Whitby Hydro has completed the 2016 tax sharing information in the 2016 IRM4 Rate Generator
10 model. The incremental tax savings calculated in the model is a credit of \$100,348, of which half
11 (-\$50,174) is to be shared with Whitby Hydro customers. Whitby Hydro has relied on the OEB's
12 model to derive appropriate tax rates for 2016 (the underlying tax tables are embedded within the
13 model and are not visible to the user). The resulting volumetric rate riders calculated by the
14 model (using annualized consumption/demand) indicate amounts with low levels of materiality for
15 several of the customer classes. While rate riders are generated, upon further review, it appears
16 that when the low dollar amount of the disposition by customer class is converted to a kWh/kW
17 rate rider (rounded to four decimal places), the result can produce a relatively significant
18 discrepancy between the calculated disposition (ie. annual kWh or kW multiplied by the tax
19 change rate rider from sheet 8 of the 2016 IRM4 Rate Generator model) and the intended tax
20 savings (sheet 8, column E).

21
22 For clarity, a summary of the comparison by customer class has been provided below:

2016 Tax Sharing - Analysis of Tax Sharing to Distribute vs Projected Savings Generated By Rate Riders

	Billed kWh (A)	Billed kW (B)	# Customers (C)	Tax Chg Rate Rider per kWh/kW/ Customer (D)	Calculated Amount (E=D*(A, B or C) as applicable)	Total Z Factor Change\$ by Rate Class (F)*	Diff \$ (G=E-F)	Diff% (G/F)
Residential	354,735,995		39,024	(\$0.0700)	(\$32,780)	(\$31,877)	(\$903)	3%
GS<50 kW	85,014,850			(\$0.0001)	(\$8,501)	(\$4,852)	(\$3,649)	75%
GS>50 kW	408,344,810	953,957		(\$0.0128)	(\$12,211)	(\$12,145)	(\$66)	1%
USL	1,748,609			(\$0.0002)	(\$350)	(\$301)	(\$49)	16%
Sent. Lights	36,294	101		(\$0.0785)	(\$8)	(\$10)	\$2	-21%
Streetlights	9,201,877	24,758		(\$0.0328)	(\$812)	(\$988)	\$176	-18%
	859,082,435	978,816			(\$54,662)	(\$50,174)	(\$4,488)	9%

* as per OEB's 2016 Rate Generator Model

The overall difference between the intended shared savings and the calculated disposition is 9%. The calculated disposition for most rate classes produces reasonable results; however the General Service class shows a significant variance of 75% between the calculated disposition and the intended shared savings. On a smaller scale, the USL class shows a difference of 16%; while the Sentinel Lighting and Street Lighting classes have differences of -21% and -18% respectively.

Given that implementation of the calculated rate riders would not produce the intended results due to the low materiality level of the disposition amounts by customer classes combined with the rounding aspect of the rate riders, Whitby Hydro proposes that it be allowed to record the total amount to be refunded in account 1595. This approach is consistent with Whitby Hydro's recommendations and the Board's approvals in Whitby Hydro's 2013, 2014 and 2015 IRM applications. The Filing Requirements also suggest support of this approach in Appendix B, *Treatment of negligible rate adders and rate riders*, where it is indicated that rate riders that do not produce the intended results, can be addressed through alternative approaches.

Further, this approach will help to ensure that customers more fully receive the appropriate share of the tax savings as the amount will be disposed of in a future rate setting process, at a time when sufficient balances have accumulated to ensure that the intended disposition results are more closely achieved.

1 **Z-Factor Claims**

2 Whitby Hydro has not included a Z-Factor claim in this application.

4 **Advanced Capital Module (ACM) and Incremental Capital Module (ICM)**

5 Whitby Hydro has not requested rate relief through an ACM or ICM in this application.

7 **Treatment of Costs for “Eligible Investments”**

8 Whitby Hydro is not requesting any funding adders for renewable generation or smart grid.

9 Whitby Hydro will file a Distribution System Plan in its next cost of service application.

11 **Smart Meters**

12 Whitby Hydro has not included any requests related to Smart Meters in this application, except for
13 the continuance of the existing approved Smart Meter Incremental Revenue Requirement rate
14 rider and the rate rider for Smart Meter Entity Charge as per the current Board approved rate
15 order.

17 **Off- Ramps**

18 The Board indicated in a letter (EB-2015-0113) dated July 16, 2015, that it had performed a
19 review of Whitby Hydro's return on equity (ROE) for 2013 and 2014 and confirmed that the
20 earnings were materially affected by the treatment of deferral and variance accounts for the
21 purpose of payments in lieu of taxes (PILs). Without this effect the ROE would have been within
22 300 basis points of the OEB approved ROE. As a result, the OEB granted Whitby Hydro the
23 option of deferring its cost of service application and Whitby Hydro advised the Board of its
24 intention to file a Price Cap Incentive Rate-setting application for 2016.

26 **Additional Information – Specific Exclusions from Price Cap IR**

27 Whitby Hydro has not included any of the identified examples of specific issues identified for
28 exclusion from a Price Cap IR. However, as indicated in its May 22nd, 2015 letter to the Board
29 (EB-2015-0113) requesting a cost of service deferral, Whitby Hydro advised the Board that it
30 intends to file a separate application to begin the process of returning credits associated with
31 Account 1576 – CGAAP Accounting Changes based on the audited balances at the end of
32 December 31, 2014 and a calculated return. While the 1576 application is separate from this
33 Price Cap IR application, Whitby Hydro felt that it was important to provide some additional
34 information in the bill impact section of this application so that the Board has some understanding
35 of bill impacts both without and with the proposed 1576 application. Consideration of the
36 proposed 1576 application and the resulting significant credit to all of Whitby Hydro's customers

is important especially in 2016 as the removal of the Ontario Clean Energy Benefit (a credit of approximately 10% of customers' total bill) is expected to produce significant upward pressure on previously eligible OCEB customers' bills in 2016.

Bill Impacts

Upon review, Whitby Hydro found that the 2016 IRM4 Rate Generator model (sheet 18), did not appropriately address bill impacts in several areas, some examples are:

- Error in for subtotal B formula for proposed rates
- Use of TOU rates, when RPP tiered should be used (USL, Sentinel Lights)
- Treatment of DRC (should only be removed from proposed bill for Residential not all customer classes)
- Streetlights – fixed rates are based on one customer not on #lights/connections/devices to be. As a result it doesn't reflect a typical Street Lighting bill for Whitby Hydro
- Transmission rates not pulled into additional Residential bill for 10th percentile usage
- Tax Savings (STS) rate rider not picked up consistently for customer classes. Residential needs to be handled different from others as it needs to be a fixed rate rider (vs volumetric)
- Rates and Rate Riders are not rounded to same decimal places as those used on the tariff sheet resulting in differences in calculated bill impacts from actual
- While the 2016 IRM4 Rate Generator model (bill impact sheet 18) did appear to be unlocked, there was some concern that running macros for updated information might cause bill impact corrections/edits to be overridden.

Whitby Hydro has identified these items to board staff. In order to address these areas and provide more accurate and complete bill impacts, Whitby Hydro prepared a separate Excel model (outside of the 2016 IRM4 Rate Generator model) to review bill impacts and as such, did not rely on the bill impact templates generated in the Board issued model (sheet 18).

In preparing this application, Whitby Hydro felt that it was also important to show the total bill impact excluding the OCEB line and including the OCEB line of the bill. In summary, the total bill impacts by customer class are:

1

			Change in Total Bill excluding OCEB line		Change in Total Bill including OCEB line	
			\$	%	\$	%
Residential	RPP TOU	@ 800 kWh	\$ (5.52)	-3.49%	\$ 10.32	7.24%
Residential- 10th percentile	RPP TOU	@ 400 kWh	\$ (0.95)	-1.05%	\$ 8.16	9.94%
GS<50 kW	RPP TOU	@ 2000 kWh	\$ 2.54	0.67%	\$ 40.39	11.86%
GS>50 kW	Non-RPP	@ 100 kW, 40000 kWh	\$ 277.82	4.38%	\$ 277.82	4.38%
Unmetered Scattered Load	RPP Tier	@ 500 kWh	\$ 0.42	0.43%	\$ 10.34	11.58%
Sentinel Lights	RPP Tier	@ 1 kW, 150 kWh	\$ 0.68	1.46%	\$ 5.32	12.74%
Street Lighting	Non-RPP	@ 2043 kW, 674600 kWh	\$ 4,924.77	3.60%	\$ 4,924.77	3.60%

2

3

In general, those customers that are on RPP currently receive the benefit of the OCEB credit and those that are non-RPP do not. On this basis it is clear to see the significant impact that the removal of the OCEB will have on RPP customer bills effective January 1st, 2016. As Whitby Hydro has no control over this large component of the bill, it is expected that higher bill impacts in 2016 have already been anticipated by the provincial government and the OEB. However, Whitby Hydro has already identified to the Board that it intends to file a separate application related to account 1576 which will assist in providing some relief to customers (see section below).

12

The bill impacts proposed range from -3.49% to 4.38% when the OCEB line on the bill is excluded. On a total bill basis (including OCEB line), the increases range from 3.60% - 4.38% for those non-RPP customers that are not subject to the OCEB change but jump to 7.24% - 12.74% for those RPP customers that are impacted by the OCEB removal.

17

Copies of the current and proposed tariff sheets and Whitby Hydro's calculated customer bill impacts are included in this Application (Appendices A, B and C respectively).

20

Bill Impacts including Proposed 1576 Rate Adder

21

As indicated in the previous section, Whitby Hydro intends to file a separate application to begin the process of returning credits associated with Account 1576 – CGAAP Accounting Changes based on the audited balances at the end of December 31, 2014 and a calculated return. In this IRM application, Whitby Hydro has included bill impacts both without and with the proposed 1576 Rate Adder in order to further inform the Board. The 1576 Rate Adder will act as the inverse to the smart meter funding adder, in that it will begin the flow of funds back to customers based on balances that have accumulated, in order to provide advanced relief to customers prior to Whitby Hydro's next cost of service application. This is seen as being particularly beneficial in 2016

29

since the OCEB (credit of approximately 10% of the total bill for eligible customers) is scheduled to be removed, causing strong upward pressure on the bill in 2016.

Bill impacts have been summarized below to show the impact of the proposed 1576 Rate Adder:

			Change in Total Bill excluding OCEB line		Change in Total Bill including OCEB line	
			\$	%	\$	%
Bill Impacts Including 1576 Rate Adder						
Residential	RPP TOU	@ 800 kWh	\$	(7.67)	-4.84%	\$ 8.17 5.73%
Residential - 10th percentile	RPP TOU	@ 400 kWh	\$	(3.10)	-3.40%	\$ 6.01 7.33%
GS<50 kW	RPP TOU	@ 2000 kWh	\$	(3.11)	-0.82%	\$ 34.74 10.20%
GS>50 kW	Non-RPP	@ 100 kW, 40000 kWh	\$	156.22	2.46%	\$ 156.22 2.46%
Unmetered Scattered Load	RPP Tier	@ 500 kWh	\$	(0.99)	-1.00%	\$ 8.93 10.00%
Sentinel Lights	RPP Tier	@ 1 kW, 150 kWh	\$	(0.34)	-0.74%	\$ 4.30 10.29%
Street Lighting	Non-RPP	@ 2043 kW, 674600 kWh	\$	2,767.85	2.03%	\$ 2,767.85 2.03%
Bill Impacts Excluding 1576 Rate Adder						
Residential	RPP TOU	@ 800 kWh	\$	(5.52)	-3.49%	\$ 10.32 7.24%
Residential - 10th percentile	RPP TOU	@ 400 kWh	\$	(0.95)	-1.05%	\$ 8.16 9.94%
GS<50 kW	RPP TOU	@ 2000 kWh	\$	2.54	0.67%	\$ 40.39 11.86%
GS>50 kW	Non-RPP	@ 100 kW, 40000 kWh	\$	277.82	4.38%	\$ 277.82 4.38%
Unmetered Scattered Load	RPP Tier	@ 500 kWh	\$	0.42	0.43%	\$ 10.34 11.58%
Sentinel Lights	RPP Tier	@ 1 kW, 150 kWh	\$	0.68	1.46%	\$ 5.32 12.74%
Street Lighting	Non-RPP	@ 2043 kW, 674600 kWh	\$	4,924.77	3.60%	\$ 4,924.77 3.60%
Difference - Net Impact of 1576 Rate Adder						
Residential	RPP TOU	@ 800 kWh	\$	(2.15)	-1.36%	\$ (2.15) -1.51%
Residential - 10th percentile	RPP TOU	@ 400 kWh	\$	(2.15)	-2.36%	\$ (2.15) -2.62%
GS<50 kW	RPP TOU	@ 2000 kWh	\$	(5.65)	-1.49%	\$ (5.65) -1.66%
GS>50 kW	Non-RPP	@ 100 kW, 40000 kWh	\$	(121.60)	-1.92%	\$ (121.60) -1.92%
Unmetered Scattered Load	RPP Tier	@ 500 kWh	\$	(1.41)	-1.42%	\$ (1.41) -1.58%
Sentinel Lights	RPP Tier	@ 1 kW, 150 kWh	\$	(1.02)	-2.20%	\$ (1.02) -2.45%
Street Lighting	Non-RPP	@ 2043 kW, 674600 kWh	\$	(2,156.92)	-1.58%	\$ (2,156.92) -1.58%

The bill impacts change considerably if the proposed 1576 Rate Adder is included as it provides approximately 2% additional relief to customers' total bill. This is particularly helpful in bringing total bill impacts for RPP customers (who are heavily impacted by the removal of the OCEB credit in 2016) down to levels very close to or further below a 10% total bill impact.

Schedules of bill impacts including the proposed 1576 Rate Adder are included as supplementary information in Appendix F.

1 **Attachments**

- 2 Appendix A 2015 Approved Tariff of Rates and Charges
- 3 Appendix B 2016 Proposed Tariff of Rates and Charges
- 4 Appendix C Customer Bill Impacts
- 5 Appendix D 2016 IRM4 Rate Generator Model
- 6 Appendix E Settlement Process with IESO
- 7 Appendix F Customer Bill Impacts including Proposed 1576 Application

APPENDIX A

2015 APPROVED TARIFF OF RATES AND CHARGES

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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	\$	17.90
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	\$	2.20
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0148
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0010)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers.	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0083
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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	\$	20.68
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the date of the next cost of service-based rate order	\$	7.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0203
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0010)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2015 Applicable only for Non-RPP Customers.	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. 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	\$	199.81
Distribution Volumetric Rate	\$/kW	4.0914
Rate Rider for Disposition of Deferral/Variance Account (2014) - effective until December 31, 2015	\$/kW	(0.4079)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers.	\$/kW	0.0981
Retail Transmission Rate - Network Service Rate	\$/kW	3.0445
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2058

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.68
Distribution Volumetric Rate	\$/kWh	0.0315
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	5.51
Distribution Volumetric Rate	\$/kW	14.8943
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.3436)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3078
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7410

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.73
Distribution Volumetric Rate	\$/kW	6.8972
Rate Rider for Disposition of Deferral/Variance Accounts (2014) - effective until December 31, 2015	\$/kW	(0.3548)
Rate Rider for Disposition of Global Adjustment Sub-Account (2014) - effective until December 31, 2015		
Applicable only for Non-RPP Customers.	\$/kW	0.0853
Retail Transmission Rate - Network Service Rate	\$/kW	2.2961
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7053

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

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

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
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Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

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

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

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary Service Install & Remove – Underground – No Transformer	\$	300.00
Temporary Service – Install & remove – overhead – with transformer	\$	1,000.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2015

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

EB-2014-0124

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	1.0454
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0349

APPENDIX B

2016 PROPOSED TARIFF OF RATES AND CHARGES

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2015-0113

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 200 Amps per dwelling unit. 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	\$	21.10
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	\$	2.20
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0112
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. 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	\$	20.95
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - effective until the date of the next cost of service-based rate order	\$	7.11
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 (2016) - effective until December 31, 2016	\$/kWh	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. 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	\$	202.41
Distribution Volumetric Rate	\$/kW	4.1446
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.3530
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3580)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)	\$/kW	2.1701
Retail Transmission Rate - Network Service Rate	\$/kW	2.9605
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1943

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.81
Distribution Volumetric Rate	\$/kWh	0.0319
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	5.58
Distribution Volumetric Rate	\$/kW	15.0879
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.3653
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3014)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)	\$/kW	1.7521
Retail Transmission Rate - Network Service Rate	\$/kW	2.2442
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7319

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.75
Distribution Volumetric Rate	\$/kW	6.9869
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016	\$/kW	0.1772
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until December 31, 2016 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3118)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until December 31, 2016 Applicable only for Non-RPP Customers (excluding Wholesale Market Participants)	\$/kW	1.8663
Retail Transmission Rate - Network Service Rate	\$/kW	2.2328
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6964

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

Whitby Hydro Electric Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date Friday, January 01, 2016
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EB-2015-0113

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
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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)

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date Friday, January 01, 2016

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

EB-2015-0113

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

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

Non-Payment of Account

Late Payment - per month	%	1.5000
Late Payment - per annum	%	19.5600
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00

OTHER

Temporary Service - Install & Remove - Overhead - No Transformer	\$	500.00
Temporary Service - Install & Remove - Underground - No Transformer	\$	300.00
Temporary Service - Install & Remove - Overhead - With Transformer	\$	1,000.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Whitby Hydro Electric Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date Friday, January 01, 2016
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2015-0113

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	1.0454
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0349

APPENDIX C

CUSTOMER BILL IMPACTS

Consumption	800	kWh	kW
RPP Tier One	600	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

RESIDENTIAL (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.90	1	\$ 17.90	\$ 21.10	1	\$ 21.10	\$ 3.20	17.88%
Distribution Volumetric Rate	\$ 0.0148	800	\$ 11.84	\$ 0.0112	800	\$ 8.96	-\$ 2.88	-24.32%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.94			\$ 32.26	\$ 0.32	1.00%
Line Losses on Cost of Power	\$ 0.1021	36	\$ 3.71	\$ 0.1021	36	\$ 3.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	800	-\$ 0.80	-\$ 0.0003	800	-\$ 0.24	\$ 0.56	-70.00%
Low Voltage Service Charge		800	\$ -		800	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.64			\$ 36.52	\$ 0.88	2.47%
RTSR - Network	\$ 0.0083	836	\$ 6.94	\$ 0.0081	836	\$ 6.77	-\$ 0.17	-2.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	836	\$ 5.27	\$ 0.0063	836	\$ 5.27	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.85			\$ 48.56	\$ 0.71	1.49%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	836	\$ 3.68	\$ 0.0044	836	\$ 3.68	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	836	\$ 1.09	\$ 0.0013	836	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 5.02			\$ 5.02	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	-\$ 5.60	
TOU - Off Peak	\$ 0.0800	512	\$ 40.96	\$ 0.0800	512	\$ 40.96	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	144	\$ 17.57	\$ 0.1220	144	\$ 17.57	\$ -	0.00%
TOU - On Peak	\$ 0.1610	144	\$ 23.18	\$ 0.1610	144	\$ 23.18	\$ -	0.00%
Sub-Total Energy			\$ 81.71			\$ 81.71	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 140.18			\$ 135.29	-\$ 4.89	-3.49%
HST	13%		\$ 18.22	13%		\$ 17.59	-\$ 0.64	-3.49%
Total Bill (including HST)			\$ 158.40			\$ 152.88	-\$ 5.52	-3.49%
Ontario Clean Energy Benefit			-\$ 15.84				\$ 15.84	
Total Bill on TOU (including OCEB)			\$ 142.56			\$ 152.88	\$ 10.32	7.24%

Consumption	400	kWh	kW
RPP Tier One	600	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

RESIDENTIAL 10TH PERCENTILE	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.90	1	\$ 17.90	\$ 21.10	1	\$ 21.10	\$ 3.20	17.88%
Distribution Volumetric Rate	\$ 0.0148	400	\$ 5.92	\$ 0.0112	400	\$ 4.48	-\$ 1.44	-24.32%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.02			\$ 27.78	\$ 1.76	6.76%
Line Losses on Cost of Power	\$ 0.1021	18	\$ 1.85	\$ 0.1021	18	\$ 1.85	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	400	-\$ 0.40	-\$ 0.0003	400	-\$ 0.12	\$ 0.28	-70.00%
Low Voltage Service Charge		400	\$ -		400	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.26			\$ 30.30	\$ 2.04	7.22%
RTSR - Network	\$ 0.0083	418	\$ 3.47	\$ 0.0081	418	\$ 3.39	-\$ 0.08	-2.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	418	\$ 2.63	\$ 0.0063	418	\$ 2.63	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 34.37			\$ 36.33	\$ 1.96	5.69%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	418	\$ 1.84	\$ 0.0044	418	\$ 1.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	418	\$ 0.54	\$ 0.0013	418	\$ 0.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 2.63			\$ 2.63	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	400	\$ 2.80	\$ -	400	\$ -	-\$ 2.80	
TOU - Off Peak	\$ 0.0800	256	\$ 20.48	\$ 0.0800	256	\$ 20.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	72	\$ 8.78	\$ 0.1220	72	\$ 8.78	\$ -	0.00%
TOU - On Peak	\$ 0.1610	72	\$ 11.59	\$ 0.1610	72	\$ 11.59	\$ -	0.00%
Sub-Total Energy			\$ 40.86			\$ 40.86	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 80.66			\$ 79.82	-\$ 0.84	-1.05%
HST	13%		\$ 10.49	13%		\$ 10.38	-\$ 0.11	-1.05%
Total Bill (including HST)			\$ 91.15			\$ 90.19	-\$ 0.95	-1.05%
Ontario Clean Energy Benefit			-\$ 9.11				\$ 9.11	
Total Bill on TOU (including OCEB)			\$ 82.04			\$ 90.19	\$ 8.16	9.94%

Consumption	2,000	kWh		kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

GS<50 kW (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.68	1	\$ 20.68	\$ 20.95	1	\$ 20.95	\$ 0.27	1.31%
Distribution Volumetric Rate	\$ 0.0203	2,000	\$ 40.60	\$ 0.0206	2,000	\$ 41.20	\$ 0.60	1.48%
Fixed Rate Riders	\$ 7.11	1	\$ 7.11	\$ 7.11	1	\$ 7.11	\$ -	0.00%
Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 68.39			\$ 69.26	\$ 0.87	1.27%
Line Losses on Cost of Power	\$ 0.1021	91	\$ 9.27	\$ 0.1021	91	\$ 9.27	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	2,000	-\$ 2.00	-\$ 0.0001	2,000	-\$ 0.20	\$ 1.80	-90.00%
Low Voltage Service Charge		2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 76.45			\$ 79.12	\$ 2.67	3.49%
RTSR - Network	\$ 0.0076	2,091	\$ 15.89	\$ 0.0074	2,091	\$ 15.47	-\$ 0.42	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	2,091	\$ 12.13	\$ 0.0058	2,091	\$ 12.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 104.47			\$ 106.72	\$ 2.25	2.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,091	\$ 9.20	\$ 0.0044	2,091	\$ 9.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,091	\$ 2.72	\$ 0.0013	2,091	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 12.17			\$ 12.17	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	1,280	\$ 102.40	\$ 0.0800	1,280	\$ 102.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1610	360	\$ 57.96	\$ 0.1610	360	\$ 57.96	\$ -	0.00%
Sub-Total Energy			\$ 204.28			\$ 204.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 334.92			\$ 337.17	\$ 2.25	0.67%
HST	13%		\$ 43.54	13%		\$ 43.83	\$ 0.29	0.67%
Total Bill (including HST)			\$ 378.46			\$ 381.00	\$ 2.54	0.67%
Ontario Clean Energy Benefit			-\$ 37.85				\$ 37.85	
Total Bill on TOU (including OCEB)			\$ 340.61			\$ 381.00	\$ 40.39	11.86%

Consumption	40,000	kWh	100	kW
RPP Tier One	n/a	kWh	Load Factor	55%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

GENERAL SERVICE 50 to 4,999 KW (Non-RPP)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 199.81	1	\$ 199.81	\$ 202.41	1	\$ 202.41	\$ 2.60	1.30%
Distribution Volumetric Rate	\$ 4.0914	100	\$ 409.14	\$ 4.1446	100	\$ 414.46	\$ 5.32	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 608.95			\$ 616.87	\$ 7.92	1.30%
Line Losses on Cost of Power	\$ 0.0954	1,816	\$ 173.25	\$ 0.0954	1,816	\$ 173.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.3098	100	-\$ 30.98	\$ 2.1651	100	\$ 216.51	\$ 247.49	-798.87%
Low Voltage Service Charge		100	\$ -		100	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 751.22			\$ 1,006.63	\$ 255.41	34.00%
RTSR - Network	\$ 3.0445	100	\$ 304.45	\$ 2.9605	100	\$ 296.05	-\$ 8.40	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2058	100	\$ 220.58	\$ 2.1943	100	\$ 219.43	-\$ 1.15	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,276.25			\$ 1,522.11	\$ 245.86	19.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	41,816	\$ 183.99	\$ 0.0044	41,816	\$ 183.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	41,816	\$ 54.36	\$ 0.0013	41,816	\$ 54.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 238.60			\$ 238.60	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	40,000	\$ 280.00	\$ 0.0070	40,000	\$ 280.00	\$ -	0.00%
Commodity including Global Adjustment*	\$ 0.0954	40,000	\$ 3,816.00	\$ 0.0954	40,000	\$ 3,816.00	\$ -	0.00%
Sub-Total Energy			\$ 3,816.00			\$ 3,816.00	\$ -	0.00%
Total Bill on Spot (before Taxes)			\$ 5,610.85			\$ 5,856.71	\$ 245.86	4.38%
HST	13%		\$ 729.41	13%		\$ 761.37	\$ 31.96	4.38%
Total Bill (including HST)			\$ 6,340.26			\$ 6,618.08	\$ 277.82	4.38%
Ontario Clean Energy Benefit ¹	n/a			n/a			\$ -	
Total Bill on spot (excluding OCEB)			\$ 6,340.26			\$ 6,618.08	\$ 277.82	4.38%

* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)

1) Ontario Clean Energy Benefit is not applicable

Consumption	500	kWh	kW
RPP Tier One	750	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

UNMETERED SCATTERED LOAD (RPP TIER)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.68	1	\$ 9.68	\$ 9.81	1	\$ 9.81	\$ 0.13	1.34%
Distribution Volumetric Rate	\$ 0.0315	500	\$ 15.75	\$ 0.0319	500	\$ 15.95	\$ 0.20	1.27%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 25.43			\$ 25.76	\$ 0.33	1.30%
Line Losses on Cost of Power	\$ 0.0940	23	\$ 2.13	\$ 0.0940	23	\$ 2.13	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	500	-\$ 0.50	-\$ 0.0007	500	-\$ 0.35	\$ 0.15	-30.00%
Low Voltage Service Charge		500	\$ -		500	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.06			\$ 27.54	\$ 0.48	1.77%
RTSR - Network	\$ 0.0076	523	\$ 3.97	\$ 0.0074	523	\$ 3.87	-\$ 0.10	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	523	\$ 3.03	\$ 0.0058	523	\$ 3.03	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 34.07			\$ 34.44	\$ 0.38	1.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	523	\$ 2.30	\$ 0.0044	523	\$ 2.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	523	\$ 0.68	\$ 0.0013	523	\$ 0.68	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 3.23			\$ 3.23	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	0.00%
RPP Tier 1	\$ 0.0940	500	\$ 47.00	\$ 0.0940	500	\$ 47.00	\$ -	0.00%
RPP Tier 2	\$ 0.1100	-	\$ -	\$ 0.1100	-	\$ -	\$ -	
Sub-Total Energy			\$ 47.00			\$ 47.00	\$ -	0.00%
Total Bill on RPP Tier (before Taxes)			\$ 87.80			\$ 88.17	\$ 0.38	0.43%
HST	13%		\$ 11.41	13%		\$ 11.46	\$ 0.05	0.43%
Total Bill (including HST)			\$ 99.21			\$ 99.64	\$ 0.42	0.43%
Ontario Clean Energy Benefit			-\$ 9.92				\$ 9.92	
Total Bill on RPP Tier (including OCEB)			\$ 89.29			\$ 99.64	\$ 10.34	11.58%

Consumption	150	kWh	1	kW
RPP Tier One	n/a	kWh	Load Factor	21%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

SENTINEL LIGHTING (RPP TIER)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.51	1	\$ 5.51	\$ 5.58	1	\$ 5.58	\$ 0.07	1.27%
Distribution Volumetric Rate	\$ 14.8943	1	\$ 14.89	\$ 15.0879	1	\$ 15.09	\$ 0.19	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 20.40			\$ 20.67	\$ 0.26	1.29%
Line Losses on Cost of Power	\$ 0.0940	7	\$ 0.64	\$ 0.0940	7	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.3436	1	-\$ 0.34	\$ 0.0639	1	\$ 0.06	\$ 0.41	-118.60%
Low Voltage Service Charge		1	\$ -		1	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20.70			\$ 21.37	\$ 0.67	3.24%
RTSR - Network	\$ 2.3078	1	\$ 2.31	\$ 2.2442	1	\$ 2.24	-\$ 0.06	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7410	1	\$ 1.74	\$ 1.7319	1	\$ 1.73	-\$ 0.01	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 24.75			\$ 25.35	\$ 0.60	2.42%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	157	\$ 0.69	\$ 0.0044	157	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	157	\$ 0.20	\$ 0.0013	157	\$ 0.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 1.14			\$ 1.14	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	150	\$ 1.05	\$ 0.0070	150	\$ 1.05	\$ -	0.00%
RPP Tier 1	\$ 0.0940	150	\$ 14.10	\$ 0.0940	150	\$ 14.10	\$ -	0.00%
RPP Tier 2	\$ 0.1100	-	\$ -	\$ 0.1100	-	\$ -	\$ -	
Sub-Total Energy			\$ 14.10			\$ 14.10	\$ -	0.00%
Total Bill on RPP Tier (before Taxes)			\$ 41.04			\$ 41.64	\$ 0.60	1.46%
HST	13%		\$ 5.34	13%		\$ 5.41	\$ 0.08	1.46%
Total Bill (including HST)			\$ 46.38			\$ 47.06	\$ 0.68	1.46%
Ontario Clean Energy Benefit			-\$ 4.64	n/a			\$ 4.64	
Total Bill on RPP Tier (including OCEB)			\$ 41.74			\$ 47.06	\$ 5.32	12.74%

Consumption	674,600	kWh	2,043	kW
RPP Tier One	n/a	kWh	Load Factor	45%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

STREET LIGHTING (Non-RPP)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.73	11,700	\$ 20,241.00	\$ 1.75	11700	\$ 20,475.00	\$ 234.00	1.16%
Distribution Volumetric Rate	\$ 6.8972	2,043	\$ 14,090.98	\$ 6.9869	2,043	\$ 14,274.24	\$ 183.26	1.30%
Fixed Rate Riders	\$ -	11,700	\$ -	\$ -	11700	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2,043	\$ -	\$ -	2,043	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34,331.98			\$ 34,749.24	\$ 417.26	1.22%
Line Losses on Cost of Power	\$ 0.0954	30,627	\$ 2,921.80	\$ 0.0954	30,627	\$ 2,921.80	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2695	2,043	-\$ 550.59	\$ 1.7317	2,043	\$ 3,537.86	\$4,088.45	-742.56%
Low Voltage Service Charge		2,043	\$ -		2,043	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	11,700	\$ -	\$ -	11,700	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36,703.19			\$ 41,208.90	\$4,505.71	12.28%
RTSR - Network	\$ 2.2961	2,043	\$ 4,690.93	\$ 2.2328	2,043	\$ 4,561.61	-\$ 129.32	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7053	2,043	\$ 3,483.93	\$ 1.6964	2,043	\$ 3,465.75	-\$ 18.18	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44,878.05			\$ 49,236.26	\$4,358.20	9.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	705,227	\$ 3,103.00	\$ 0.0044	705,227	\$ 3,103.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	705,227	\$ 916.79	\$ 0.0013	705,227	\$ 916.79	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	11,700	\$ 2,925.00	\$ 0.2500	11,700	\$ 2,925.00	\$ -	0.00%
Sub-Total Regulatory			\$ 6,944.79			\$ 6,944.79	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	674,600	\$ 4,722.20	\$ 0.0070	674,600	\$ 4,722.20	\$ -	0.00%
Commodity including Global Adjustment*	\$ 0.0954	674,600	\$ 64,356.84	\$ 0.0954	674,600	\$ 64,356.84	\$ -	0.00%
Sub-Total Energy			\$ 64,356.84			\$ 64,356.84	\$ -	0.00%
Total Bill on Spot (before Taxes)			\$120,901.88			\$125,260.09	\$4,358.20	3.60%
HST	13%		\$ 15,717.25	13%		\$ 16,283.81	\$ 566.57	3.60%
Total Bill (including HST)			\$136,619.13			\$141,543.90	\$4,924.77	3.60%
Ontario Clean Energy Benefit ¹	n/a			n/a		\$ -	\$ -	
Total Bill on spot (excluding OCEB)			\$136,619.13			\$141,543.90	\$4,924.77	3.60%

* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)

1) Ontario Clean Energy Benefit is not applicable

APPENDIX D

2016 IRM RATE GENERATOR MODEL




Ontario Energy Board

Incentive Regulation Model for 2016 Filers


Version 1.0

Utility Name	Whitby Hydro Electric Corporation
Assigned EB Number	EB-2015-0113
Name of Contact and Title	Susan Reffle, Vice-President
Phone Number	905-444-1983
Email Address	sreffle@whitbyhydro.on.ca
We are applying for rates effective	Friday, January 01, 2016
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	2011

Notes

 Pale green cells represent input cells.

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

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

Note:

1. Rate year of application

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

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

Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN AZ has been prepopulated from the latest 2.1.7 RRR filing.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2015 EDR process (CoS or IRM) you received approval for the December 31, 2013 balances, the starting point for your entries below should be the 2012 year. This will allow for the correct starting point for the 2013 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

		2011									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments ²	Board-Approved Disposition during 2011	Adjustments during 2011 - other ¹	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other ²	Closing Interest Amounts as of Dec-31-11
LV Variance Account	1550				-\$815,981	(815,981)				-\$16,874	(16,874)
Smart Metering Entity Charge Variance	1551										
RSVA - Wholesale Market Service Charge	1580				-\$2,182,489	(2,182,489)				-\$33,068	(33,068)
RSVA - Retail Transmission Network Charge	1584				\$1,059,041	1,059,041				\$16,654	16,654
RSVA - Retail Transmission Connection Charge	1586				-\$320,028	(320,028)				-\$11,301	(11,301)
RSVA - Power (excluding Global Adjustment)	1588				-\$808,675	(808,675)				-\$19,204	(19,204)
RSVA - Global Adjustment	1589				\$1,565,306	1,565,306				\$34,861	34,861
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)					0					0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)					0					0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)				-\$5,010,993	(5,010,993)				\$660,561	660,561
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)					0					0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)					0					0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)					0					0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴	1595_(2014)					0					0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>											
RSVA - Global Adjustment	1589	0	0	0	1,565,306	1,565,306	0	0	0	34,861	34,861
Total Group 1 Balance excluding Account 1589 - Global Adjustment		0	0	0	(8,079,125)	(8,079,125)	0	0	0	596,768	596,768
Total Group 1 Balance		0	0	0	(6,513,819)	(6,513,819)	0	0	0	631,629	631,629
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Total including Account 1568		0	0	0	(6,513,819)	(6,513,819)	0	0	0	631,629	631,629

Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN A2 has been prepopulated from the latest 2.1.7 RRR filing.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2015 EDR process (CoS or IRM) you received approval for the December 31, 2013 balances, the starting point for your entries below should be the 2012 year. This will allow for the correct starting point for the 2013 opening balance columns for both principal and interest.

Please refer to the footnotes for further instructions.

Account Descriptions		Account Number	2012									
			Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments ²	Board-Approved Disposition during 2012	Adjustments during 2012 - other ¹	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other ²	Closing Interest Amounts as of Dec-31-12
Group 1 Accounts												
LV Variance Account	1550	(815,981)	-\$58,459	-\$719,535		(154,906)	(16,874)	-\$1,815	-\$16,070		(2,619)	
Smart Metering Entity Charge Variance	1551											
RSVA - Wholesale Market Service Charge	1580	(2,182,489)	-\$1,111,101	-\$1,299,854		(1,993,736)	(33,068)	-\$20,971	-\$26,815		(27,224)	
RSVA - Retail Transmission Network Charge	1584	1,059,041	\$84,995	\$822,986		321,050	16,654	\$3,908	\$14,837		5,725	
RSVA - Retail Transmission Connection Charge	1586	(320,028)	-\$8,916	-\$460,539		131,595	(11,301)	\$1,787	-\$12,176		2,662	
RSVA - Power (excluding Global Adjustment)	1588	(808,675)	\$49,630	-\$881,054		122,009	(19,204)	-\$1,141	-\$19,290		(1,055)	
RSVA - Global Adjustment	1589	1,565,306	-\$368,087	\$1,031,158		166,061	34,861	\$13,337	\$28,964		19,234	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)	(5,010,993)	\$1,468,136			(3,542,858)	660,561	-\$63,788			596,773	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)	0	\$1,749,638	\$3,031,438		(1,281,800)	0	-\$29,646	\$293,947		(323,593)	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴	1595_(2014)	0				0	0				0	
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>												
RSVA - Global Adjustment	1589	1,565,306	(368,087)	1,031,158	0	166,061	34,861	13,337	28,964	0	19,234	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(8,079,125)	2,173,922	493,443	0	(6,398,646)	596,768	(111,666)	234,432	0	250,670	
Total Group 1 Balance		(6,513,819)	1,805,835	1,524,602	0	(6,232,586)	631,629	(98,329)	263,396	0	269,904	
LRAM Variance Account (only input amounts if applying for disposition of this account)		1568				0					0	
Total including Account 1568		(6,513,819)	1,805,835	1,524,602	0	(6,232,586)	631,629	(98,329)	263,396	0	269,904	

Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN A2 has been prepopulated from the latest 2.1.7 RRR filing.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2015 EDR process (CoS or IRM) you received approval for the December 31, 2013 balances, the starting point for your entries below should be the 2012 year. This will allow for the correct starting point for the 2013 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	Adjustments during 2013 - other ¹	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 ²	Closing Interest Amounts as of Dec-31-13
Group 1 Accounts												
LV Variance Account	1550	(154,906)	\$6,099			(148,807)	(2,619)	-\$2,468			(5,087)	
Smart Metering Entity Charge Variance	1551	0	\$19,424			19,424	0	304			304	
RSVA - Wholesale Market Service Charge	1580	(1,993,736)	-\$527,736			(2,521,473)	(27,224)	-\$35,007			(62,231)	
RSVA - Retail Transmission Network Charge	1584	321,050	\$380,858			701,908	5,725	\$6,783			12,509	
RSVA - Retail Transmission Connection Charge	1586	131,595	\$27,162			158,757	2,662	\$1,401			4,063	
RSVA - Power (excluding Global Adjustment)	1588	122,009	-\$70,925			51,084	(1,055)	\$162			(893)	
RSVA - Global Adjustment	1589	166,061	\$371,545			537,605	19,234	\$14,871			34,105	
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)	(3,542,858)	\$1,452,205			(2,090,652)	596,773	-\$42,289			554,484	
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)	(1,281,800)	\$1,746,117		-\$475,695	(11,379)	(323,593)	-\$7,564		374,734	43,577	
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)	0			-\$50,174	(50,174)	0	-\$427			(427)	
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴	1595_(2014)	0				0	0				0	
Not to be disposed of unless rate rider has expired and balance has been audited												
RSVA - Global Adjustment	1589	166,061	371,545	0	0	537,605	19,234	14,871	0	0	34,105	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(6,398,646)	3,033,204	0	(525,869)	(3,891,312)	250,670	(79,105)	0	374,734	546,299	
Total Group 1 Balance		(6,232,586)	3,404,748	0	(525,869)	(3,353,707)	269,904	(64,234)	0	374,734	580,405	
LRAM Variance Account (only input amounts if applying for disposition of this account)		1568	0				0	0			0	
Total including Account 1568			(6,232,586)	3,404,748	0	(525,869)	(3,353,707)	269,904	(64,234)	0	374,734	580,405

Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN A2 has been prepopulated from the latest 2.1.7 RRR filing.

If you have received approval to dispose of balances from prior years, the starting point for entries in the schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2015 EDR process (CoS or IRM) you received approval for the December 31, 2013 balances, the starting point for your entries below should be the 2012 year. This will allow for the correct starting point for the 2013 opening balance columns for both principal and interest.

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Account Descriptions		Account Number	2014									
			Opening Principal Amounts as of Jan-1-14	Transactions Debit / (Credit) during 2014 excluding interest and adjustments ²	Board-Approved Disposition during 2014	Adjustments during 2014 - other ¹	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Adjustments during 2014 - other ²	Closing Interest Amounts as of Dec-31-14
Group 1 Accounts												
LV Variance Account	1550	(148,807)	\$230,953	-	\$-154,906		237,052	(5,087)	\$1,571	-\$4,898		1,383
Smart Metering Entity Charge Variance	1551	19,424	-\$5,117	\$0			14,307	304	\$334	\$0		638
RSVA - Wholesale Market Service Charge	1580	(2,521,473)	-\$114,441	-\$1,993,736		(642,177)	(62,231)	-\$2,246	-\$56,528			(7,949)
RSVA - Retail Transmission Network Charge	1584	701,908	\$135,516	\$321,049		516,375	12,509	\$6,751	\$10,442			8,818
RSVA - Retail Transmission Connection Charge	1586	158,757	\$71,798	\$131,594		98,961	4,063	\$1,014	\$4,594			483
RSVA - Power (excluding Global Adjustment)	1588	51,084	\$8,321	\$122,009		(62,604)	(893)	\$6,465	\$733			4,839
RSVA - Global Adjustment	1589	537,605	\$1,566,471	\$166,061		1,938,015	34,105	\$9,314	\$21,671			21,748
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)	0					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)	0					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)	(2,090,652)	\$1,430,917			(659,735)	554,484	-\$21,061				533,423
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)	0					0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)	(11,379)	\$4,555			(6,824)	43,577	-\$180				43,396
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)	(50,174)			(82,066)	(132,240)	(427)	(1,338)				(1,765)
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴	1595_(2014)	0	744,549	1,407,928		(663,379)	0	(14,155)	23,986			(38,141)
Not to be disposed of unless rate rider has expired and balance has been audited												
RSVA - Global Adjustment	1589	537,605	1,566,471	166,061	0	1,938,015	34,105	9,314	21,671	0		21,748
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(3,891,312)	2,507,053	(166,061)	(82,066)	(1,300,264)	546,299	(22,845)	(21,672)	0		545,125
Total Group 1 Balance		(3,353,707)	4,073,524	(0)	(82,066)	637,752	580,405	(13,531)	(0)	0		566,874
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0					0	0				0
Total including Account 1568		(3,353,707)	4,073,524	(0)	(82,066)	637,752	580,405	(13,531)	(0)	0		566,874

Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN A2 has been prepopulated from the latest 2.1.7 RRR filing.

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****Auto-populated by
Rate Generator****

Account Descriptions	Account Number	2015				Projected Interest on Dec-31-14 Balances			As of Dec 31, 2014 (RRR - 2.1.7) April 30, 2015
		Principal Disposition during 2015 - instructed by Board	Interest Disposition during 2015 - instructed by Board	Closing Principal Balances as of Dec 31, 2014 Adjusted for Dispositions during 2015	Closing Interest Balances as of Dec 31, 2014 Adjusted for Dispositions during 2015	Projected Interest from Jan 1, 2015 to December 31, 2015 on Dec 31, 2014 balance adjusted for disposition during 2015 ³	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31, 2014 balance adjusted for disposition during 2014 ³	Total Claim	
Group 1 Accounts									
LV Variance Account	1550			237,052	1,383	2,823		241,258	238,435
Smart Metering Entity Charge Variance	1551			14,307	638	171		15,116	14,945
RSVA - Wholesale Market Service Charge	1580			(642,177)	(7,949)	(7,662)		(657,788)	(650,126)
RSVA - Retail Transmission Network Charge	1584			516,375	8,818	6,156		531,349	525,193
RSVA - Retail Transmission Connection Charge	1586			98,961	483	1,182		100,626	99,444
RSVA - Power (excluding Global Adjustment)	1588			(62,604)	4,839	(744)		(58,509)	(57,765)
RSVA - Global Adjustment	1589			1,938,015	21,748	23,115		1,982,879	1,959,765
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)			0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)			0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)	(659,735)	654,796	(0)	(121,373)	0		(121,374)	(126,312)
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)			0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)	(763)	763	(6,061)	42,633	(75)	<input checked="" type="checkbox"/> Check to Dispose of Account	36,498	36,573
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)	82,066		(214,306)	(1,765)	(2,452)	<input checked="" type="checkbox"/> Check to Dispose of Account	(218,523)	(134,005)
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴	1595_(2014)			(663,379)	(38,141)	(8,001)	<input type="checkbox"/> Check to Dispose of Account	0	(701,521)
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>									
RSVA - Global Adjustment	1589	0	0	1,938,015	21,748	23,115	0	1,982,879	1,959,765
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(578,432)	655,559	(721,832)	(110,434)	(8,602)	0	(131,347)	(755,139)
Total Group 1 Balance		(578,432)	655,559	1,216,184	(88,686)	14,513	0	1,851,532	1,204,626
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0	0	0			0	
Total including Account 1568		(578,432)	655,559	1,216,184	(88,686)	14,513	0	1,851,532	1,204,626



Incentive Regulation Model for 2016 Filers

Please complete the following continuity schedule for the following Deferral / Variance Accounts. Enter information into green cells only. COLUMN A2 has been prepopulated from the latest 2.1.7 RRR filing.

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Account Descriptions	Account Number	Variance
		RRR vs. 2014 Balance (Principal + Interest)
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance	1551	(0)
RSVA - Wholesale Market Service Charge	1580	0
RSVA - Retail Transmission Network Charge	1584	(0)
RSVA - Retail Transmission Connection Charge	1586	0
RSVA - Power (excluding Global Adjustment)	1588	(0)
RSVA - Global Adjustment	1589	1
Disposition and Recovery/Refund of Regulatory Balances (2008) ⁴	1595_(2008)	0
Disposition and Recovery/Refund of Regulatory Balances (2009) ⁴	1595_(2009)	0
Disposition and Recovery/Refund of Regulatory Balances (2010) ⁴	1595_(2010)	0
Disposition and Recovery/Refund of Regulatory Balances (2011) ⁴	1595_(2011)	0
Disposition and Recovery/Refund of Regulatory Balances (2012) ⁴	1595_(2012)	0
Disposition and Recovery/Refund of Regulatory Balances (2013) ⁴	1595_(2013)	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ⁴		
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595_(2014)	(1)
RSVA - Global Adjustment	1589	1
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1)
Total Group 1 Balance		0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total including Account 1568		0

Incentive Regulation Model for 2016 Filers

Data on this worksheet has been populated using your most recent RRR filing.

Click on the checkbox to confirm the accuracy of the data below:

If you have identified any issues, please contact the Board by clicking **HERE**.

Rate Class	Unit	** Auto Populated by Rate Generator from most recent RRR Filing **						Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	** Applicant to Enter **		
		Total Metered kWh	Total Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Billed kWh for Wholesale Market Participants (WMP)	Billed kW for Wholesale Market Participants (WMP)			GA Allocator for Class A, Non-WMP Customers (if applicable) ⁴	Billed kWh for Class A, Non-WMP Customers (if applicable)	Billed kW for Class A, Non-WMP Customers (if applicable)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	354,735,995	0	16,799,951	0	0	0	354,735,995	0		0	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	85,014,850	0	12,419,457	0	0	0	85,014,850	0		0	0
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	408,344,810	953,957	361,588,148	833,946	5,130,195	9,125	403,214,615	944,832		0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,748,609	0	0	0	0	0	1,748,609	0		0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	36,294	101	4,536	13	0	0	36,294	101		0	0
STREET LIGHTING SERVICE CLASSIFICATION	kW	9,201,877	24,758	9,201,877	24,758	0	0	9,201,877	24,758		0	0
Total		859,082,435	978,816	400,013,969	858,717	5,130,195	9,125	853,952,240	969,691	0%	0	0

Threshold Test

Total Claim (including Account 1568)	\$1,851,532
Total Claim for Threshold Test (All Group 1 Accounts)	\$1,851,532
Threshold Test (Total claim per kWh) ²	\$0.0022

Account 1589 Memo Calculation	\$0.0050 <i>Balance in Account 1589 divided by Non-RPP kWh less Class A kWh (column N)</i>
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¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The Threshold Test does not include the amount in 1568.

³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

⁴ Enter the percentage of the balance in account 1589 allocated to Class A customers. Distributors typically settle GA costs with Class A customers on the basis of actual (i.e. non-estimated) costs. If this is the case, no amount of the balance in 1589 should be allocated to a distributor’s Class A customers.

Incentive Regulation Model

Rate Class	Unit	Billed kWh for Non-RPP Customers LESS Class A Consumption	Billed kW for Non-RPP Customers LESS Class A Demand	** Applicant to Enter **							** Auto Populated**	
				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	1595 Recovery Share Proportion (2013) ¹	1595 Recovery Share Proportion (2014) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	16,799,951	0			42%		9%	64%		39,024	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	12,419,457	0			10%		3%	10%		2,162	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	361,588,148	833,946			47%		86%	24%			
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0			0%		0%	1%			
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	4,536	13			0%		0%	0%			
STREET LIGHTING SERVICE CLASSIFICATION	kW	9,201,877	24,758			1%		2%	2%			
Total		400,013,969	858,717	0%	0%	100%	0%	100%	100%	0%	\$0.00	41,186

Threshold Test	1568 Account Balance from Continuity Schedule	\$0.00
	Total Balance of Account 1568 in Column W matches the amount entered on the Continuity Schedule	

Total Claim (including Account 1568)
Total Claim for Threshold Test (All Group 1 Accounts)
Threshold Test (Total claim per kWh) ²

Account 1589 Memo Calculation

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share
² The Threshold Test does not include the amount in 1568.
³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate .
⁴ Enter the percentage of the balance in account 1589 allocated to Class A customers. Distrib

Incentive Regulation Model for 2016 Filers

No input required. This workshseet allocates the deferral/variance account balances (Group 1, 1589, and 1568) to the appropriate classes as per the EDDVAR Report dated July 31, 2009

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP			
					1550	1551	1580	1584	1586	1588	1589
RESIDENTIAL SERVICE CLASSIFICATION	41.3%	4.2%	94.8%	41.5%	99,621	14,323	(273,248)	219,407	41,551	(24,305)	84,360
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	9.9%	3.1%	5.2%	10.0%	23,875	794	(65,486)	52,582	9,958	(5,825)	62,363
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	47.5%	90.4%	0.0%	47.2%	114,676	0	(310,591)	252,564	47,830	(27,626)	1,789,926
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.0%	0.2%	491	0	(1,347)	1,082	205	(120)	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0.0%	10	0	(28)	22	4	(2)	23
STREET LIGHTING SERVICE CLASSIFICATION	1.1%	2.3%	0.0%	1.1%	2,584	0	(7,088)	5,691	1,078	(630)	46,207
Total	100.0%	100.0%	100.0%	100.0%	241,258	15,116	(657,788)	531,349	100,626	(58,509)	1,982,879

* RSVA - Power (Excluding Global Adjustment)

** Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges to Residential and GS<50 customers.



No input required. This workshseet allocates the deferral/variance acc

Allocation of Group 1 Accounts (including Account

Rate Class	1595_(2008)	1595_(2009)	1595_(2010)	1595_(2011)	1595_(2012)	1595_(2013)	1595_(2014)	1568
RESIDENTIAL SERVICE CLASSIFICATION	0	0	(51,038)	0	3,267	(138,959)	0	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	0	0	(11,591)	0	996	(21,131)	0	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	0	0	(56,827)	0	31,443	(52,904)	0	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0	0	(376)	0	0	(1,311)	0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	0	0	0	0	0	0	0	
STREET LIGHTING SERVICE CLASSIFICATION	0	0	(1,541)	0	792	(4,217)	0	
Total	0	0	(121,374)	0	36,498	(218,523)	0	0

* RSVA - Power (Excluding Global Adjustment)
** Used to allocate Account 1551 as this account records the variances arisir



Incentive Regulation Model for 2016 Filers

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 generated for the microFIT class.

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	12

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable)	Deferral/Variance Account Rate Rider	Deferral/Variance Account Rate Rider for Non-WMP (if applicable)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	354,735,995	0	354,735,995	0	188,172	(297,553)	0.0005	(0.0008)
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	85,014,850	0	85,014,850	0	55,483	(71,311)	0.0007	(0.0008)
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	408,344,810	953,957	403,214,615	944,832	336,782	(338,217)	0.3530	(0.3580)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,748,609	0	1,748,609	0	90	(1,467)	0.0001	(0.0008)
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	36,294	101	36,294	101	37	(30)	0.3653	(0.3014)
STREET LIGHTING SERVICE CLASSIFICATION	kW	9,201,877	24,758	9,201,877	24,758	4,387	(7,719)	0.1772	(0.3118)



Input required at cell C15 only. This workshseet calculates rate riders relwill not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)
Proposed Rate Rider Recovery Period (in months)

		Allocation of Balance in Account 1589 to Class A Customers (if applicable)	Allocation of Balance in Account 1589 to Non-Class A Customers	Metered kWh or kW for Non-RPP Customers (less Non-WMP if applicable)	Metered kWh or kW for Class A Customers	Global Adjustment Rate Rider	Class A Rate Rider (if applicable)	Account 1568 Rate Rider
Rate Class	Unit	Allocation of Balance in Account 1589						
RESIDENTIAL SERVICE CLASSIFICATION	kWh	84,360	84,360	16,799,951	0	0.0050		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,363	62,363	12,419,457	0	0.0050		
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	1,789,926	1,789,926	824,821	0	2.1701		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0000		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	23	23	13	0	1.7521		
STREET LIGHTING SERVICE CLASSIFICATION	kW	46,207	46,207	24,758	0	1.8663		



Incentive Regulation Model for 2016 Filers

Summary - Sharing of Tax Change Forecast Amounts

For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2011	2016
Taxable Capital (if you are not claiming capital tax, please enter your Board-Approved Rate Base)	\$ 75,768,349	\$ 75,768,349
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 60,768,349	\$ 60,768,349
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	\$ 3,023,878	\$ 3,023,878
Corporate Tax Rate	28.25%	26.500%
Tax Impact	\$ 854,248	\$ 801,328
Grossed-up Tax Amount	\$ 1,190,590	\$ 1,090,242
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 1,190,590	\$ 1,090,242
Total Tax Related Amounts	\$ 1,190,590	\$ 1,090,242
Incremental Tax Savings		-\$ 100,348
Sharing of Tax Amount (50%)		-\$ 50,174



Incentive Regulation Model for 2016 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last Board-Approved Cost of Service application in columns C through H.
As per the Chapter 3 Filing Guidelines, shared tax rate riders are based on a **1 year** disposition.

Rate Class		Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-baed Service Charge D	Re-based Distribution Volumetric Rate kWh E	Re-based 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 SERVICE CLASSIFICATION	kWh	36,927	350,407,180		17.24	0.0141		7,639,458	4,940,741	0	12,580,199	60.7%	39.3%	0.0%	63.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	1,909	75,150,446		19.80	0.0194		453,578	1,457,919	0	1,911,497	23.7%	76.3%	0.0%	9.7%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	435	414,547,692	966,330	191.34		3.9178	998,795	0	3,785,888	4,784,682	20.9%	0.0%	79.1%	24.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391	2,493,809		9.28	0.0302		43,542	75,313	0	118,855	36.6%	63.4%	0.0%	0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	37	43,361	120	4.05		10.9830	1,798	0	1,318	3,116	57.7%	0.0%	42.3%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	11,478	9,090,771	24,361	1.36		5.4070	187,321	0	131,720	319,041	58.7%	0.0%	41.3%	1.6%
Total		51,177	851,733,259	990,811				9,324,492	6,473,973	3,918,926	19,717,390				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	354,735,995		-32,012	-\$0.07/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	85,014,850		-4,864	-\$0.0001/kWh
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	408,344,810	953,957	-12,175	-\$0.0128/kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,748,609		-302	-\$0.0002/kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	36,294	101	-8	-\$0.0785/kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	9,201,877	24,758	-812	-\$0.0328/kW
Total		859,082,435	978,816	(\$50,174)	



Incentive Regulation Model for 2016 Filers

Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary. As well, the Loss Factor has been imported from Sheet 2.

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0083	354,735,995	0	1.0454	370,841,009
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	354,735,995	0	1.0454	370,841,009
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076	85,014,850	0	1.0454	88,874,524
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	85,014,850	0	1.0454	88,874,524
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0445	408,344,810	953,957		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2058	408,344,810	953,957		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076	1,748,609	0	1.0454	1,827,996
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,748,609	0	1.0454	1,827,996
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3078	36,294	101		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7410	36,294	101		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2961	9,201,877	24,758		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7053	9,201,877	24,758		



Incentive Regulation Model for 2016 Filers

Uniform Transmission Rates		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.82	\$ 3.78	\$ 3.78
Line Connection Service Rate		kW	\$ 0.82	\$ 0.86	\$ 0.86
Transformation Connection Service Rate		kW	\$ 1.98	\$ 2.00	\$ 2.00

Hydro One Sub-Transmission Rates		Unit	Effective January 1, 2014 to April 30, 2015	Effective May 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate		kW	\$ 3.23	\$ 3.4121	\$ 3.4121
Line Connection Service Rate		kW	\$ 0.65	\$ 0.7879	\$ 0.7879
Transformation Connection Service Rate		kW	\$ 1.62	\$ 1.8018	\$ 1.8018
Both Line and Transformation Connection Service Rate		kW	\$ 2.27	\$ 2.5897	\$ 2.5897

If needed, add extra host here. (I)		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate		kW			
Line Connection Service Rate		kW			
Transformation Connection Service Rate		kW			
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -



Incentive Regulation Model for 2016 Filers

If needed, add extra host here. (II)		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
Network Service Rate		kW			
Line Connection Service Rate		kW			
Transformation Connection Service Rate		kW			
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -

Hydro One Sub-Transmission Rate Rider 9A		Unit	Effective January 1, 2014	Effective January 1, 2015	Effective January 1, 2016
Rate Description			Rate	Rate	Rate
RSVA Transmission network – 4714 – which affects 1584		kW	\$ 0.1465	\$ -	\$ -
RSVA Transmission connection – 4716 – which affects 1586		kW	\$ 0.0667	\$ -	\$ -
RSVA LV – 4750 – which affects 1550		kW	\$ 0.0475	\$ -	\$ -
RARA 1 – 2252 – which affects 1590		kW	\$ 0.0419	\$ -	\$ -
RARA 1 – 2252 – which affects 1590 (2008)		kW	-\$ 0.0270	\$ -	\$ -
RARA 1 – 2252 – which affects 1590 (2009)		kW	-\$ 0.0006	\$ -	\$ -
Hydro One Sub-Transmission Rate Rider 9A		kW	<u>\$ 0.2750</u>	<u>\$ -</u>	<u>\$ -</u>

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2014	Current 2015	Forecast 2016

Incentive Regulation Model for 2016 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet 9. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	122,199	\$3.82	\$ 466,800	122,879	\$0.82	\$ 100,761	122,879	\$1.98	\$ 243,300	\$ 344,061
February	113,165	\$3.82	\$ 432,290	113,667	\$0.82	\$ 93,207	113,667	\$1.98	\$ 225,061	\$ 318,268
March	111,557	\$3.82	\$ 426,148	111,769	\$0.82	\$ 91,651	111,769	\$1.98	\$ 221,303	\$ 312,953
April	84,662	\$3.82	\$ 323,409	84,662	\$0.82	\$ 69,423	84,662	\$1.98	\$ 167,631	\$ 237,054
May	94,748	\$3.82	\$ 361,937	97,794	\$0.82	\$ 80,191	97,794	\$1.98	\$ 193,632	\$ 273,823
June	121,730	\$3.82	\$ 465,009	122,217	\$0.82	\$ 100,218	122,217	\$1.98	\$ 241,990	\$ 342,208
July	123,015	\$3.82	\$ 469,917	123,752	\$0.82	\$ 101,477	123,752	\$1.98	\$ 245,029	\$ 346,506
August	120,870	\$3.82	\$ 461,723	120,870	\$0.82	\$ 99,113	120,870	\$1.98	\$ 239,323	\$ 338,436
September	126,913	\$3.82	\$ 484,808	126,913	\$0.82	\$ 104,069	126,913	\$1.98	\$ 251,288	\$ 355,356
October	84,584	\$3.82	\$ 323,111	85,690	\$0.82	\$ 70,266	85,690	\$1.98	\$ 169,666	\$ 239,932
November	98,606	\$3.82	\$ 376,675	99,815	\$0.82	\$ 81,848	99,815	\$1.98	\$ 197,634	\$ 279,482
December	102,970	\$3.82	\$ 393,345	104,243	\$0.82	\$ 85,479	104,243	\$1.98	\$ 206,401	\$ 291,880
Total	1,305,019	\$ 3.82	\$ 4,985,173	1,314,271	\$ 0.82	\$ 1,077,702	1,314,271	\$ 1.98	\$ 2,602,257	\$ 3,679,959

Hydro One				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,328	\$3.23	\$ 104,418	32,328	\$0.65	\$ 21,013	32,328	\$1.62	\$ 52,371	\$ 73,383
February	31,948	\$3.23	\$ 103,193	31,948	\$0.65	\$ 20,766	31,948	\$1.62	\$ 51,756	\$ 72,523
March	38,543	\$3.23	\$ 124,493	39,002	\$0.65	\$ 25,351	39,002	\$1.62	\$ 63,183	\$ 88,534
April	37,699	\$3.23	\$ 121,769	38,035	\$0.65	\$ 24,723	38,035	\$1.62	\$ 61,617	\$ 86,340
May	39,588	\$3.23	\$ 127,870	39,588	\$0.65	\$ 25,732	39,588	\$1.62	\$ 64,133	\$ 89,865
June	42,633	\$3.23	\$ 137,703	42,633	\$0.65	\$ 27,711	42,633	\$1.62	\$ 69,065	\$ 96,776
July	44,356	\$3.23	\$ 143,269	44,356	\$0.65	\$ 28,831	44,356	\$1.62	\$ 71,856	\$ 100,688
August	47,271	\$3.23	\$ 152,685	47,271	\$0.65	\$ 30,726	47,271	\$1.62	\$ 76,579	\$ 107,305
September	46,595	\$3.23	\$ 150,502	46,595	\$0.65	\$ 30,287	46,595	\$1.62	\$ 75,484	\$ 105,771
October	34,216	\$3.23	\$ 110,519	34,216	\$0.65	\$ 22,241	34,216	\$1.62	\$ 55,431	\$ 77,671
November	38,461	\$3.23	\$ 124,230	38,461	\$0.65	\$ 25,000	38,461	\$1.62	\$ 62,307	\$ 87,307
December	38,251	\$3.23	\$ 123,550	38,251	\$0.65	\$ 24,863	38,251	\$1.62	\$ 61,966	\$ 86,829
Total	471,889	\$ 3.23	\$ 1,524,200	472,684	\$ 0.65	\$ 307,244	472,684	\$ 1.62	\$ 765,747	\$ 1,072,992

Add Extra Host Here (I) (if needed)				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Incentive Regulation Model for 2016 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet 9. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	154,527	\$3.70	\$ 571,218	155,207	\$0.78	\$ 121,774	155,207	\$1.91	\$ 295,671	\$ 417,445
February	145,113	\$3.69	\$ 535,483	145,615	\$0.78	\$ 113,973	145,615	\$1.90	\$ 276,817	\$ 390,790
March	150,100	\$3.67	\$ 550,640	150,771	\$0.78	\$ 117,002	150,771	\$1.89	\$ 284,486	\$ 401,488
April	122,361	\$3.64	\$ 445,178	122,697	\$0.77	\$ 94,146	122,697	\$1.87	\$ 229,248	\$ 323,393
May	134,336	\$3.65	\$ 489,807	137,382	\$0.77	\$ 105,923	137,382	\$1.88	\$ 257,765	\$ 363,688
June	164,363	\$3.67	\$ 602,712	164,850	\$0.78	\$ 127,929	164,850	\$1.89	\$ 311,054	\$ 438,983
July	167,371	\$3.66	\$ 613,186	168,108	\$0.78	\$ 130,308	168,108	\$1.89	\$ 316,885	\$ 447,193
August	168,141	\$3.65	\$ 614,408	168,141	\$0.77	\$ 129,839	168,141	\$1.88	\$ 315,901	\$ 445,741
September	173,508	\$3.66	\$ 635,310	173,508	\$0.77	\$ 134,356	173,508	\$1.88	\$ 326,772	\$ 461,127
October	118,800	\$3.65	\$ 433,630	119,906	\$0.77	\$ 92,506	119,906	\$1.88	\$ 225,097	\$ 317,603
November	137,067	\$3.65	\$ 500,905	138,276	\$0.77	\$ 106,848	138,276	\$1.88	\$ 259,941	\$ 366,789
December	141,221	\$3.66	\$ 516,895	142,494	\$0.77	\$ 110,342	142,494	\$1.88	\$ 268,367	\$ 378,709
Total	1,776,908	\$ 3.66	\$ 6,509,372	1,786,955	\$ 0.78	\$ 1,384,947	1,786,955	\$ 1.88	\$ 3,368,004	\$ 4,752,951

Transformer Allowance Credit (if applicable)										\$ -
Total including deduction for Transformer Allowance Credit										\$ 4,752,951

Incentive Regulation Model for 2016 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	122,199	\$ 3.7800	\$ 461,912	122,879	\$ 0.8600	\$ 105,676	122,879	\$ 2.0000	\$ 245,758	\$ 351,434			
February	113,165	\$ 3.7800	\$ 427,764	113,667	\$ 0.8600	\$ 97,754	113,667	\$ 2.0000	\$ 227,334	\$ 325,088			
March	111,557	\$ 3.7800	\$ 421,685	111,769	\$ 0.8600	\$ 96,121	111,769	\$ 2.0000	\$ 223,538	\$ 319,659			
April	84,662	\$ 3.7800	\$ 320,022	84,662	\$ 0.8600	\$ 72,809	84,662	\$ 2.0000	\$ 169,324	\$ 242,133			
May	94,748	\$ 3.7800	\$ 358,147	97,794	\$ 0.8600	\$ 84,103	97,794	\$ 2.0000	\$ 195,588	\$ 279,691			
June	121,730	\$ 3.7800	\$ 460,139	122,217	\$ 0.8600	\$ 105,107	122,217	\$ 2.0000	\$ 244,434	\$ 349,541			
July	123,015	\$ 3.7800	\$ 464,997	123,752	\$ 0.8600	\$ 106,427	123,752	\$ 2.0000	\$ 247,504	\$ 353,931			
August	120,870	\$ 3.7800	\$ 456,889	120,870	\$ 0.8600	\$ 103,948	120,870	\$ 2.0000	\$ 241,740	\$ 345,688			
September	126,913	\$ 3.7800	\$ 479,731	126,913	\$ 0.8600	\$ 109,145	126,913	\$ 2.0000	\$ 253,826	\$ 362,971			
October	84,584	\$ 3.7800	\$ 319,728	85,690	\$ 0.8600	\$ 73,693	85,690	\$ 2.0000	\$ 171,380	\$ 245,073			
November	98,606	\$ 3.7800	\$ 372,731	99,815	\$ 0.8600	\$ 85,841	99,815	\$ 2.0000	\$ 199,630	\$ 285,471			
December	102,970	\$ 3.7800	\$ 389,227	104,243	\$ 0.8600	\$ 89,649	104,243	\$ 2.0000	\$ 208,486	\$ 298,135			
Total	1,305,019	\$ 3.78	\$ 4,932,972	1,314,271	\$ 0.86	\$ 1,130,273	1,314,271	\$ 2.00	\$ 2,628,542	\$ 3,758,815			

Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	32,328	\$ 3.3765	\$ 109,154	32,328	\$ 0.7167	\$ 23,169	32,328	\$ 1.6200	\$ 52,371	\$ 75,540			
February	31,948	\$ 3.3765	\$ 107,873	31,948	\$ 0.7167	\$ 22,897	31,948	\$ 1.6200	\$ 51,756	\$ 74,654			
March	38,543	\$ 3.3765	\$ 130,139	39,002	\$ 0.7167	\$ 27,953	39,002	\$ 1.6200	\$ 63,183	\$ 91,136			
April	37,699	\$ 3.3765	\$ 127,292	38,035	\$ 0.7167	\$ 27,260	38,035	\$ 1.6200	\$ 61,617	\$ 88,877			
May	39,588	\$ 3.4121	\$ 135,079	39,588	\$ 0.7879	\$ 31,192	39,588	\$ 1.8018	\$ 71,330	\$ 102,522			
June	42,633	\$ 3.4121	\$ 145,466	42,633	\$ 0.7879	\$ 33,590	42,633	\$ 1.8018	\$ 76,815	\$ 110,405			
July	44,356	\$ 3.4121	\$ 151,346	44,356	\$ 0.7879	\$ 34,948	44,356	\$ 1.8018	\$ 79,920	\$ 114,868			
August	47,271	\$ 3.4121	\$ 161,293	47,271	\$ 0.7879	\$ 37,245	47,271	\$ 1.8018	\$ 85,173	\$ 122,417			
September	46,595	\$ 3.4121	\$ 158,987	46,595	\$ 0.7879	\$ 36,712	46,595	\$ 1.8018	\$ 83,955	\$ 120,668			
October	34,216	\$ 3.4121	\$ 116,750	34,216	\$ 0.7879	\$ 26,959	34,216	\$ 1.8018	\$ 61,651	\$ 88,610			
November	38,461	\$ 3.4121	\$ 131,234	38,461	\$ 0.7879	\$ 30,304	38,461	\$ 1.8018	\$ 69,300	\$ 99,603			
December	38,251	\$ 3.4121	\$ 130,515	38,251	\$ 0.7879	\$ 30,138	38,251	\$ 1.8018	\$ 68,920	\$ 99,058			
Total	471,889	\$ 3.40	\$ 1,605,129	472,684	\$ 0.77	\$ 362,366	472,684	\$ 1.75	\$ 825,991	\$ 1,188,357			

Add Extra Host Here (I)				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			

Incentive Regulation Model for 2016 Filers

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

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	154,527	\$3.70	\$ 571,066	155,207	\$0.83	\$ 128,845	155,207	\$1.92	\$ 298,129	\$ 426,974
February	145,113	\$3.69	\$ 535,637	145,615	\$0.83	\$ 120,651	145,615	\$1.92	\$ 279,090	\$ 399,741
March	150,100	\$3.68	\$ 551,825	150,771	\$0.82	\$ 124,074	150,771	\$1.90	\$ 286,721	\$ 410,795
April	122,361	\$3.66	\$ 447,314	122,697	\$0.82	\$ 100,069	122,697	\$1.88	\$ 230,941	\$ 331,010
May	134,336	\$3.67	\$ 493,226	137,382	\$0.84	\$ 115,294	137,382	\$1.94	\$ 266,918	\$ 382,212
June	164,363	\$3.68	\$ 605,606	164,850	\$0.84	\$ 138,697	164,850	\$1.95	\$ 321,249	\$ 459,946
July	167,371	\$3.68	\$ 616,343	168,108	\$0.84	\$ 141,375	168,108	\$1.95	\$ 327,424	\$ 468,799
August	168,141	\$3.68	\$ 618,181	168,141	\$0.84	\$ 141,193	168,141	\$1.94	\$ 326,913	\$ 468,105
September	173,508	\$3.68	\$ 638,719	173,508	\$0.84	\$ 145,858	173,508	\$1.95	\$ 337,781	\$ 483,639
October	118,800	\$3.67	\$ 436,477	119,906	\$0.84	\$ 100,653	119,906	\$1.94	\$ 233,031	\$ 333,684
November	137,067	\$3.68	\$ 503,964	138,276	\$0.84	\$ 116,145	138,276	\$1.94	\$ 268,930	\$ 385,074
December	141,221	\$3.68	\$ 519,742	142,494	\$0.84	\$ 119,787	142,494	\$1.95	\$ 277,406	\$ 397,193
Total	1,776,908	\$ 3.68	\$ 6,538,100	1,786,955	\$ 0.84	\$ 1,492,639	1,786,955	\$ 1.93	\$ 3,454,533	\$ 4,947,172

Incentive Regulation Model for 2016 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	122,199	\$ 3.7800	\$ 461,912	122,879	\$ 0.8600	\$ 105,676	122,879	\$ 2.0000	\$ 245,758	\$ 351,434
February	113,165	\$ 3.7800	\$ 427,764	113,667	\$ 0.8600	\$ 97,754	113,667	\$ 2.0000	\$ 227,334	\$ 325,088
March	111,557	\$ 3.7800	\$ 421,685	111,769	\$ 0.8600	\$ 96,121	111,769	\$ 2.0000	\$ 223,538	\$ 319,659
April	84,662	\$ 3.7800	\$ 320,022	84,662	\$ 0.8600	\$ 72,809	84,662	\$ 2.0000	\$ 169,324	\$ 242,133
May	94,748	\$ 3.7800	\$ 358,147	97,794	\$ 0.8600	\$ 84,103	97,794	\$ 2.0000	\$ 195,588	\$ 279,691
June	121,730	\$ 3.7800	\$ 460,139	122,217	\$ 0.8600	\$ 105,107	122,217	\$ 2.0000	\$ 244,434	\$ 349,541
July	123,015	\$ 3.7800	\$ 464,997	123,752	\$ 0.8600	\$ 106,427	123,752	\$ 2.0000	\$ 247,504	\$ 353,931
August	120,870	\$ 3.7800	\$ 456,889	120,870	\$ 0.8600	\$ 103,948	120,870	\$ 2.0000	\$ 241,740	\$ 345,688
September	126,913	\$ 3.7800	\$ 479,731	126,913	\$ 0.8600	\$ 109,145	126,913	\$ 2.0000	\$ 253,826	\$ 362,971
October	84,584	\$ 3.7800	\$ 319,728	85,690	\$ 0.8600	\$ 73,693	85,690	\$ 2.0000	\$ 171,380	\$ 245,073
November	98,606	\$ 3.7800	\$ 372,731	99,815	\$ 0.8600	\$ 85,841	99,815	\$ 2.0000	\$ 199,630	\$ 285,471
December	102,970	\$ 3.7800	\$ 389,227	104,243	\$ 0.8600	\$ 89,649	104,243	\$ 2.0000	\$ 208,486	\$ 298,135
Total	1,305,019	\$ 3.78	\$ 4,932,972	1,314,271	\$ 0.86	\$ 1,130,273	1,314,271	\$ 2.00	\$ 2,628,542	\$ 3,758,815

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	32,328	\$ 3.4121	\$ 110,305	32,328	\$ 0.7879	\$ 25,471	32,328	\$ 1.8018	\$ 58,248	\$ 83,719
February	31,948	\$ 3.4121	\$ 109,011	31,948	\$ 0.7879	\$ 25,172	31,948	\$ 1.8018	\$ 57,564	\$ 82,737
March	38,543	\$ 3.4121	\$ 131,511	39,002	\$ 0.7879	\$ 30,730	39,002	\$ 1.8018	\$ 70,274	\$ 101,003
April	37,699	\$ 3.4121	\$ 128,634	38,035	\$ 0.7879	\$ 29,968	38,035	\$ 1.8018	\$ 68,532	\$ 98,499
May	39,588	\$ 3.4121	\$ 135,079	39,588	\$ 0.7879	\$ 31,192	39,588	\$ 1.8018	\$ 71,330	\$ 102,522
June	42,633	\$ 3.4121	\$ 145,466	42,633	\$ 0.7879	\$ 33,590	42,633	\$ 1.8018	\$ 76,815	\$ 110,405
July	44,356	\$ 3.4121	\$ 151,346	44,356	\$ 0.7879	\$ 34,948	44,356	\$ 1.8018	\$ 79,920	\$ 114,868
August	47,271	\$ 3.4121	\$ 161,293	47,271	\$ 0.7879	\$ 37,245	47,271	\$ 1.8018	\$ 85,173	\$ 122,417
September	46,595	\$ 3.4121	\$ 158,987	46,595	\$ 0.7879	\$ 36,712	46,595	\$ 1.8018	\$ 83,955	\$ 120,668
October	34,216	\$ 3.4121	\$ 116,750	34,216	\$ 0.7879	\$ 26,959	34,216	\$ 1.8018	\$ 61,651	\$ 88,610
November	38,461	\$ 3.4121	\$ 131,234	38,461	\$ 0.7879	\$ 30,304	38,461	\$ 1.8018	\$ 69,300	\$ 99,603
December	38,251	\$ 3.4121	\$ 130,515	38,251	\$ 0.7879	\$ 30,138	38,251	\$ 1.8018	\$ 68,920	\$ 99,058
Total	471,889	\$ 3.41	\$ 1,610,131	472,684	\$ 0.79	\$ 372,427	472,684	\$ 1.80	\$ 851,681	\$ 1,224,109

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Incentive Regulation Model for 2016 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2016 Uniform Transmission Rates are applied against historical 2014 transmission units.

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	154,527	\$ 3.70	\$ 572,217	155,207	\$ 0.84	\$ 131,147	155,207	\$ 1.96	\$ 304,006	\$ 435,152
February	145,113	\$ 3.70	\$ 536,774	145,615	\$ 0.84	\$ 122,926	145,615	\$ 1.96	\$ 284,898	\$ 407,824
March	150,100	\$ 3.69	\$ 553,197	150,771	\$ 0.84	\$ 126,851	150,771	\$ 1.95	\$ 293,812	\$ 420,663
April	122,361	\$ 3.67	\$ 448,656	122,697	\$ 0.84	\$ 102,777	122,697	\$ 1.94	\$ 237,856	\$ 340,633
May	134,336	\$ 3.67	\$ 493,226	137,382	\$ 0.84	\$ 115,294	137,382	\$ 1.94	\$ 266,918	\$ 382,212
June	164,363	\$ 3.68	\$ 605,606	164,850	\$ 0.84	\$ 138,697	164,850	\$ 1.95	\$ 321,249	\$ 459,946
July	167,371	\$ 3.68	\$ 616,343	168,108	\$ 0.84	\$ 141,375	168,108	\$ 1.95	\$ 327,424	\$ 468,799
August	168,141	\$ 3.68	\$ 618,181	168,141	\$ 0.84	\$ 141,193	168,141	\$ 1.94	\$ 326,913	\$ 468,105
September	173,508	\$ 3.68	\$ 638,719	173,508	\$ 0.84	\$ 145,858	173,508	\$ 1.95	\$ 337,781	\$ 483,639
October	118,800	\$ 3.67	\$ 436,477	119,906	\$ 0.84	\$ 100,653	119,906	\$ 1.94	\$ 233,031	\$ 333,684
November	137,067	\$ 3.68	\$ 503,964	138,276	\$ 0.84	\$ 116,145	138,276	\$ 1.94	\$ 268,930	\$ 385,074
December	141,221	\$ 3.68	\$ 519,742	142,494	\$ 0.84	\$ 119,787	142,494	\$ 1.95	\$ 277,406	\$ 397,193
Total	1,776,908	\$ 3.68	\$ 6,543,103	1,786,955	\$ 0.84	\$ 1,502,700	1,786,955	\$ 1.95	\$ 3,480,223	\$ 4,982,924

Incentive Regulation Model for 2016 Filers

The purpose of this table is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0083	370,841,009	0	3,077,980	45.7%	2,990,783	0.0081
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076	88,874,524	0	675,446	10.0%	656,311	0.0074
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0445		953,957	2,904,322	43.2%	2,822,044	2.9583
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076	1,827,996	0	13,893	0.2%	13,499	0.0074
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3078		101	233	0.0%	226	2.2424
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2961		24,758	56,847	0.8%	55,236	2.2311

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	370,841,009	0	2,336,298	46.6%	2,307,457	0.0062
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	88,874,524	0	515,472	10.3%	509,109	0.0057
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2058		953,957	2,104,238	42.0%	2,078,262	2.1786
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,827,996	0	10,602	0.2%	10,471	0.0057
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7410		101	176	0.0%	174	1.7195
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7053		24,758	42,220	0.8%	41,699	1.6842

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Future Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	370,841,009	0	2,990,783	45.7%	2,993,071	0.0081
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	88,874,524	0	656,311	10.0%	656,813	0.0074
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9583		953,957	2,822,044	43.2%	2,824,203	2.9605
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	1,827,996	0	13,499	0.2%	13,510	0.0074
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2424		101	226	0.0%	227	2.2442
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2311		24,758	55,236	0.8%	55,279	2.2328

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Future Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062	370,841,009	0	2,307,457	46.6%	2,324,133	0.0063
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057	88,874,524	0	509,109	10.3%	512,788	0.0058
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1786		953,957	2,078,262	42.0%	2,093,281	2.1943
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0057	1,827,996	0	10,472	0.2%	10,547	0.0058
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7195		101	174	0.0%	175	1.7319
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6842		24,758	41,699	0.8%	42,000	1.6964



Incentive Regulation Model for 2015 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2015 values and will be updated by Board staff at a later date.

Price Escalator	1.60%	Productivity Factor	0.00%	# of Residential Customers	36,927	(last CoS Approved Billing Determinants)
Choose Stretch Factor Group	III	Price Cap Index	1.30%	Billed kWh	350,407,180	
Associated Stretch Factor Value	0.30%			Rate Design Transition Years Left	4	

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 SERVICE CLASSIFICATION	17.90		0.0148		1.30%	21.10	0.0112
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	20.68		0.0203		1.30%	20.95	0.0206
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	199.81		4.0914		1.30%	202.41	4.1446
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.68		0.0315		1.30%	9.81	0.0319
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.51		14.8943		1.30%	5.58	15.0879
STREET LIGHTING SERVICE CLASSIFICATION	1.73		6.8972		1.30%	1.75	6.9869
microFIT SERVICE CLASSIFICATION	5.40					5.40	

Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates ¹	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	17.90	7,931,920	60.5%	9.9%	2.93	70.3%	20.83	9,230,273
Current Residential Variable Rate (inclusive of R/C adj.)	0.0148	5,186,026	39.5%			29.7%	0.0111	3,889,520
		13,117,946						13,119,793



Ontario Energy Board

Incentive Regulation Model for 2016 Filers

Update the following rates if a Board Decision has been issued at the time of completing this application

Proposed		
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
Ontario Electricity Support Program (OESP)	\$/kWh	N/A

In the Green Cells below, enter any proposed rate riders that are not already included in this model (e.g: proposed ICM rate riders). Please note that existing SMIRR and SM Entity Charge do not need to be included below.

In column A, the rate rider descriptions must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

RESIDENTIAL SERVICE CLASSIFICATION

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION



Ontario Energy Board

Incentive Regulation Model for 2016 Filers

Update the following rates if a Board Decision has been issued at the time of completing this application

Proposed		
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
Ontario Electricity Support Program (OESP)	\$/kWh	N/A

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

SENTINEL LIGHTING SERVICE CLASSIFICATION

STREET LIGHTING SERVICE CLASSIFICATION

microFIT SERVICE CLASSIFICATION

APPENDIX E

SETTLEMENT PROCESS WITH IESO

WHITBY HYDRO ELECTRIC CORPORATION

IESO SETTLEMENT PROCESS AND PROCEDURE OVERVIEW

Timeline

IESO monthly settlement – submitted by the 4th business day after the calendar month end for the month prior (ie January settlement is submitted by the 4th business day in February).

Global Adjustment (GA)

Whitby Hydro uses the 1st estimate for billing customers for all rate classes. Timely billing and cash flow is the main driver for selecting 1st estimate.

Consumption Estimates

Whitby Hydro uses a spreadsheet model which incorporates wholesale consumption as well as customer billing stat consumption to estimate monthly splits for RPP and non-RPP categories. A summary of the approach is as follows:

Estimated RPP kWh consumption =

Wholesale kWh consumption

Less: Non-RPP kWh – Spot price customers (using monthly billing stats)

Non-RPP kWh – Retailer customers (using monthly billing stats)

Estimated Non-RPP consumption = Wholesale kWh less estimated RPP kWh

IESO settlement of RPP – market price

The estimated RPP kWhs are split between RPP categories (ie. ON/OFF/MID and tier 1 and tier 2 blocks) using the most current month RPP billing stats split as a proxy. For each RPP category the associated RPP pricing less a monthly weighted average price is used to develop RPP settlement amounts with the IESO.

IESO Settlement of RPP GA

GA rates (2nd estimate) are also applied to estimated RPP consumption to estimate the RPP portion of GA cost which are included for settlement with the IESO.

True-Up Process

The billing system setups are maintained to allow the billing transactions to be analyzed by calendar month (using effective dates attached to specific rates ie RPP, GA, spot etc.). This provides the billing stat information required by calendar month to compare against the estimates. Any difference is incorporated into the settlement process and general ledger accounts as required.

Embedded Generation

The settlement with the IESO relating to embedded generation (FIT, MicroFit) is done based on the contract price vs market price on a monthly basis.

APPENDIX F

CUSTOMER BILL IMPACTS INCLUDING PROPOSED 1576 APPLICATION

Consumption	800	kWh	kW
RPP Tier One	600	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

RESIDENTIAL (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.90	1	\$ 17.90	\$ 21.10	1	\$ 21.10	\$ 3.20	17.88%
Distribution Volumetric Rate	\$ 0.0148	800	\$ 11.84	\$ 0.0112	800	\$ 8.96	-\$ 2.88	-24.32%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Fixed Rate Adder (1576)	\$ -	1	\$ -	-\$ 1.90	1	-\$ 1.90	-\$ 1.90	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.94			\$ 30.36	-\$ 1.58	-4.95%
Line Losses on Cost of Power	\$ 0.1021	36	\$ 3.71	\$ 0.1021	36	\$ 3.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	800	-\$ 0.80	-\$ 0.0003	800	-\$ 0.24	\$ 0.56	-70.00%
Low Voltage Service Charge		800	\$ -		800	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.64			\$ 34.62	-\$ 1.02	-2.86%
RTSR - Network	\$ 0.0083	836	\$ 6.94	\$ 0.0081	836	\$ 6.77	-\$ 0.17	-2.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	836	\$ 5.27	\$ 0.0063	836	\$ 5.27	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.85			\$ 46.66	-\$ 1.19	-2.48%
Wholesale Market Service Charge (WMSA)	\$ 0.0044	836	\$ 3.68	\$ 0.0044	836	\$ 3.68	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	836	\$ 1.09	\$ 0.0013	836	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 5.02			\$ 5.02	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	-\$ 5.60	
TOU - Off Peak	\$ 0.0800	512	\$ 40.96	\$ 0.0800	512	\$ 40.96	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	144	\$ 17.57	\$ 0.1220	144	\$ 17.57	\$ -	0.00%
TOU - On Peak	\$ 0.1610	144	\$ 23.18	\$ 0.1610	144	\$ 23.18	\$ -	0.00%
Sub-Total Energy			\$ 81.71			\$ 81.71	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 140.18			\$ 133.39	-\$ 6.79	-4.84%
HST	13%		\$ 18.22	13%		\$ 17.34	-\$ 0.88	-4.84%
Total Bill (including HST)			\$ 158.40			\$ 150.73	-\$ 7.67	-4.84%
Ontario Clean Energy Benefit			-\$ 15.84				\$ 15.84	
Total Bill on TOU (including OCEB)			\$ 142.56			\$ 150.73	\$ 8.17	5.73%

Consumption	400	kWh	kW
RPP Tier One	600	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

RESIDENTIAL 10TH PERCENTILE	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.90	1	\$ 17.90	\$ 21.10	1	\$ 21.10	\$ 3.20	17.88%
Distribution Volumetric Rate	\$ 0.0148	400	\$ 5.92	\$ 0.0112	400	\$ 4.48	-\$ 1.44	-24.32%
Fixed Rate Riders	\$ 2.20	1	\$ 2.20	\$ 2.20	1	\$ 2.20	\$ -	0.00%
Fixed Rate Adder (1576)	\$ -	1	\$ -	-\$ 1.90	1	-\$ 1.90	-\$ 1.90	
Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.02			\$ 25.88	-\$ 0.14	-0.54%
Line Losses on Cost of Power	\$ 0.1021	18	\$ 1.85	\$ 0.1021	18	\$ 1.85	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	400	-\$ 0.40	-\$ 0.0003	400	-\$ 0.12	\$ 0.28	-70.00%
Low Voltage Service Charge		400	\$ -		400	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 28.26			\$ 28.40	\$ 0.14	0.50%
RTSR - Network	\$ 0.0083	418	\$ 3.47	\$ 0.0081	418	\$ 3.39	-\$ 0.08	-2.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	418	\$ 2.63	\$ 0.0063	418	\$ 2.63	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 34.37			\$ 34.43	\$ 0.06	0.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	418	\$ 1.84	\$ 0.0044	418	\$ 1.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	418	\$ 0.54	\$ 0.0013	418	\$ 0.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 2.63			\$ 2.63	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	400	\$ 2.80	\$ -	400	\$ -	-\$ 2.80	
TOU - Off Peak	\$ 0.0800	256	\$ 20.48	\$ 0.0800	256	\$ 20.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	72	\$ 8.78	\$ 0.1220	72	\$ 8.78	\$ -	0.00%
TOU - On Peak	\$ 0.1610	72	\$ 11.59	\$ 0.1610	72	\$ 11.59	\$ -	0.00%
Sub-Total Energy			\$ 40.86			\$ 40.86	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 80.66			\$ 77.92	-\$ 2.74	-3.40%
HST	13%		\$ 10.49	13%		\$ 10.13	-\$ 0.36	-3.40%
Total Bill (including HST)			\$ 91.15			\$ 88.04	-\$ 3.10	-3.40%
Ontario Clean Energy Benefit			-\$ 9.11			\$ 9.11	\$ 9.11	
Total Bill on TOU (including OCEB)			\$ 82.04			\$ 88.04	\$ 6.01	7.33%

Consumption	2,000	kWh	kW
RPP Tier One	750	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

GS<50 kW (RPP TOU)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.68	1	\$ 20.68	\$ 20.95	1	\$ 20.95	\$ 0.27	1.31%
Distribution Volumetric Rate	\$ 0.0203	2,000	\$ 40.60	\$ 0.0206	2,000	\$ 41.20	\$ 0.60	1.48%
Fixed Rate Riders	\$ 7.11	1	\$ 7.11	\$ 7.11	1	\$ 7.11	\$ -	0.00%
Volumetric Rate Adder (1576)	\$ -	2,000	\$ -	-\$ 0.0025	2,000	-\$ 5.00	-\$ 5.00	
Volumetric Rate Riders		2,000	\$ -		2,000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 68.39			\$ 64.26	-\$ 4.13	-6.04%
Line Losses on Cost of Power	\$ 0.1021	91	\$ 9.27	\$ 0.1021	91	\$ 9.27	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	2,000	-\$ 2.00	-\$ 0.0001	2,000	-\$ 0.20	\$ 1.80	-90.00%
Low Voltage Service Charge		2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 76.45			\$ 74.12	-\$ 2.33	-3.05%
RTSR - Network	\$ 0.0076	2,091	\$ 15.89	\$ 0.0074	2,091	\$ 15.47	-\$ 0.42	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	2,091	\$ 12.13	\$ 0.0058	2,091	\$ 12.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 104.47			\$ 101.72	-\$ 2.75	-2.63%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,091	\$ 9.20	\$ 0.0044	2,091	\$ 9.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,091	\$ 2.72	\$ 0.0013	2,091	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 12.17			\$ 12.17	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
TOU - Off Peak	\$ 0.0800	1,280	\$ 102.40	\$ 0.0800	1,280	\$ 102.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1610	360	\$ 57.96	\$ 0.1610	360	\$ 57.96	\$ -	0.00%
Sub-Total Energy			\$ 204.28			\$ 204.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 334.92			\$ 332.17	-\$ 2.75	-0.82%
HST	13%		\$ 43.54	13%		\$ 43.18	-\$ 0.36	-0.82%
Total Bill (including HST)			\$ 378.46			\$ 375.35	-\$ 3.11	-0.82%
Ontario Clean Energy Benefit			-\$ 37.85				\$ 37.85	
Total Bill on TOU (including OCEB)			\$ 340.61			\$ 375.35	\$ 34.74	10.20%

Consumption	40,000	kWh	100	kW
RPP Tier One	n/a	kWh	Load Factor	55%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

GENERAL SERVICE 50 to 4,999 KW (Non-RPP)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 199.81	1	\$ 199.81	\$ 202.41	1	\$ 202.41	\$ 2.60	1.30%
Distribution Volumetric Rate	\$ 4.0914	100	\$ 409.14	\$ 4.1446	100	\$ 414.46	\$ 5.32	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	\$ -	100	\$ -	-\$ 1.0761	100	-\$ 107.61	-\$ 107.61	
Volumetric Rate Riders		100	\$ -		100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 608.95			\$ 509.26	-\$ 99.69	-16.37%
Line Losses on Cost of Power	\$ 0.0954	1,816	\$ 173.25	\$ 0.0954	1,816	\$ 173.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.3098	100	-\$ 30.98	\$ 2.1651	100	\$ 216.51	\$ 247.49	-798.87%
Low Voltage Service Charge		100	\$ -		100	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 751.22			\$ 899.02	\$ 147.80	19.67%
RTSR - Network	\$ 3.0445	100	\$ 304.45	\$ 2.9605	100	\$ 296.05	-\$ 8.40	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2058	100	\$ 220.58	\$ 2.1943	100	\$ 219.43	-\$ 1.15	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,276.25			\$ 1,414.50	\$ 138.25	10.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	41,816	\$ 183.99	\$ 0.0044	41,816	\$ 183.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	41,816	\$ 54.36	\$ 0.0013	41,816	\$ 54.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 238.60			\$ 238.60	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	40,000	\$ 280.00	\$ 0.0070	40,000	\$ 280.00	\$ -	0.00%
Commodity including Global Adjustment*	\$ 0.0954	40,000	\$ 3,816.00	\$ 0.0954	40,000	\$ 3,816.00	\$ -	0.00%
Sub-Total Energy			\$ 3,816.00			\$ 3,816.00	\$ -	0.00%
Total Bill on Spot (before Taxes)			\$ 5,610.85			\$ 5,749.10	\$ 138.25	2.46%
HST	13%		\$ 729.41	13%		\$ 747.38	\$ 17.97	2.46%
Total Bill (including HST)			\$ 6,340.26			\$ 6,496.48	\$ 156.22	2.46%
Ontario Clean Energy Benefit ¹	n/a			n/a			\$ -	
Total Bill on spot (excluding OCEB)			\$ 6,340.26			\$ 6,496.48	\$ 156.22	2.46%

* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)

1) Ontario Clean Energy Benefit is not applicable

Consumption	500	kWh	kW
RPP Tier One	750	kWh	Load Factor

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

UNMETERED SCATTERED LOAD (RPP TIER)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.68	1	\$ 9.68	\$ 9.81	1	\$ 9.81	\$ 0.13	1.34%
Distribution Volumetric Rate	\$ 0.0315	500	\$ 15.75	\$ 0.0319	500	\$ 15.95	\$ 0.20	1.27%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	\$ -	500	\$ -	-\$ 0.0025	500	-\$ 1.25	-\$ 1.25	
Volumetric Rate Riders		500	\$ -		500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 25.43			\$ 24.51	-\$ 0.92	-3.62%
Line Losses on Cost of Power	\$ 0.0940	23	\$ 2.13	\$ 0.0940	23	\$ 2.13	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0010	500	-\$ 0.50	-\$ 0.0007	500	-\$ 0.35	\$ 0.15	-30.00%
Low Voltage Service Charge		500	\$ -		500	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.06			\$ 26.29	-\$ 0.77	-2.85%
RTSR - Network	\$ 0.0076	523	\$ 3.97	\$ 0.0074	523	\$ 3.87	-\$ 0.10	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	523	\$ 3.03	\$ 0.0058	523	\$ 3.03	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 34.07			\$ 33.19	-\$ 0.87	-2.57%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	523	\$ 2.30	\$ 0.0044	523	\$ 2.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	523	\$ 0.68	\$ 0.0013	523	\$ 0.68	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 3.23			\$ 3.23	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	500	\$ 3.50	\$ 0.0070	500	\$ 3.50	\$ -	0.00%
RPP Tier 1	\$ 0.0940	500	\$ 47.00	\$ 0.0940	500	\$ 47.00	\$ -	0.00%
RPP Tier 2	\$ 0.1100	-	\$ -	\$ 0.1100	-	\$ -	\$ -	
Sub-Total Energy			\$ 47.00			\$ 47.00	\$ -	0.00%
Total Bill on RPP Tier (before Taxes)			\$ 87.80			\$ 86.92	-\$ 0.87	-1.00%
HST	13%		\$ 11.41	13%		\$ 11.30	-\$ 0.11	-1.00%
Total Bill (including HST)			\$ 99.21			\$ 98.22	-\$ 0.99	-1.00%
Ontario Clean Energy Benefit			-\$ 9.92				\$ 9.92	
Total Bill on RPP Tier (including OCEB)			\$ 89.29			\$ 98.22	\$ 8.93	10.00%

Consumption	150	kWh	1	kW
RPP Tier One	n/a	kWh	Load Factor	21%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

SENTINEL LIGHTING (RPP TIER)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.51	1	\$ 5.51	\$ 5.58	1	\$ 5.58	\$ 0.07	1.27%
Distribution Volumetric Rate	\$ 14.8943	1	\$ 14.89	\$ 15.0879	1	\$ 15.09	\$ 0.19	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Adder (1576)	\$ -	1	\$ -	\$ -0.9033	1	\$ -0.90	\$ -0.90	
Volumetric Rate Riders		1	\$ -		1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 20.40			\$ 19.76	\$ -0.64	-3.14%
Line Losses on Cost of Power	\$ 0.0940	7	\$ 0.64	\$ 0.0940	7	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.3436	1	-\$ 0.34	\$ 0.0639	1	\$ 0.06	\$ 0.41	-118.60%
Low Voltage Service Charge		1	\$ -		1	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20.70			\$ 20.47	\$ -0.23	-1.12%
RTSR - Network	\$ 2.3078	1	\$ 2.31	\$ 2.2442	1	\$ 2.24	-\$ 0.06	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7410	1	\$ 1.74	\$ 1.7319	1	\$ 1.73	-\$ 0.01	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 24.75			\$ 24.44	\$ -0.30	-1.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	157	\$ 0.69	\$ 0.0044	157	\$ 0.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	157	\$ 0.20	\$ 0.0013	157	\$ 0.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Sub-Total Regulatory			\$ 1.14			\$ 1.14	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	150	\$ 1.05	\$ 0.0070	150	\$ 1.05	\$ -	0.00%
RPP Tier 1	\$ 0.0940	150	\$ 14.10	\$ 0.0940	150	\$ 14.10	\$ -	0.00%
RPP Tier 2	\$ 0.1100	-	\$ -	\$ 0.1100	-	\$ -	\$ -	
Sub-Total Energy			\$ 14.10			\$ 14.10	\$ -	0.00%
Total Bill on RPP Tier (before Taxes)			\$ 41.04			\$ 40.74	-\$ 0.30	-0.74%
HST	13%		\$ 5.34	13%		\$ 5.30	-\$ 0.04	-0.74%
Total Bill (including HST)			\$ 46.38			\$ 46.03	-\$ 0.34	-0.74%
Ontario Clean Energy Benefit			-\$ 4.64	n/a			\$ 4.64	
Total Bill on RPP Tier (including OCEB)			\$ 41.74			\$ 46.03	\$ 4.30	10.29%

Consumption	674,600	kWh	2,043	kW
RPP Tier One	n/a	kWh	Load Factor	45%

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

INCLUDES PROPOSED 1576 RATE ADDER

STREET LIGHTING (Non-RPP)	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.73	11,700	\$ 20,241.00	\$ 1.75	11700	\$ 20,475.00	\$ 234.00	1.16%
Distribution Volumetric Rate	\$ 6.8972	2,043	\$ 14,090.98	\$ 6.9869	2,043	\$ 14,274.24	\$ 183.26	1.30%
Fixed Rate Riders	\$ -	11,700	\$ -	\$ -	11700	\$ -	\$ -	
Volumetric Rate Adder (1576)	\$ -	2,043	\$ -	-\$ 0.9343	2,043	-\$ 1,908.77	-\$ 1,908.77	
Volumetric Rate Riders		2,043	\$ -		2,043	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34,331.98			\$ 32,840.46	-\$1,491.52	-4.34%
Line Losses on Cost of Power	\$ 0.0954	30,627	\$ 2,921.80	\$ 0.0954	30,627	\$ 2,921.80	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2695	2,043	-\$ 550.59	\$ 1.7317	2,043	\$ 3,537.86	\$4,088.45	-742.56%
Low Voltage Service Charge		2,043	\$ -		2,043	\$ -	\$ -	
Smart Meter Entity Charge	\$ -	11,700	\$ -	\$ -	11,700	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36,703.19			\$ 39,300.13	\$2,596.93	7.08%
RTSR - Network	\$ 2.2961	2,043	\$ 4,690.93	\$ 2.2328	2,043	\$ 4,561.61	-\$ 129.32	-2.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7053	2,043	\$ 3,483.93	\$ 1.6964	2,043	\$ 3,465.75	-\$ 18.18	-0.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44,878.05			\$ 47,327.48	\$2,449.43	5.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	705,227	\$ 3,103.00	\$ 0.0044	705,227	\$ 3,103.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	705,227	\$ 916.79	\$ 0.0013	705,227	\$ 916.79	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	11,700	\$ 2,925.00	\$ 0.2500	11,700	\$ 2,925.00	\$ -	0.00%
Sub-Total Regulatory			\$ 6,944.79			\$ 6,944.79	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	674,600	\$ 4,722.20	\$ 0.0070	674,600	\$ 4,722.20	\$ -	0.00%
Commodity including Global Adjustment*	\$ 0.0954	674,600	\$ 64,356.84	\$ 0.0954	674,600	\$ 64,356.84	\$ -	0.00%
Sub-Total Energy			\$ 64,356.84			\$ 64,356.84	\$ -	0.00%
Total Bill on Spot (before Taxes)			\$120,901.88			\$123,351.31	\$2,449.43	2.03%
HST	13%		\$ 15,717.25	13%		\$ 16,035.67	\$ 318.43	2.03%
Total Bill (including HST)			\$136,619.13			\$139,386.99	\$2,767.85	2.03%
Ontario Clean Energy Benefit ¹	n/a			n/a		\$ -	\$ -	
Total Bill on spot (excluding OCEB)			\$136,619.13			\$139,386.99	\$2,767.85	2.03%

* Weighted average price including Class B Global Adjustment through end of May 2015 (IESO's Monthly Market Report for May 2015, page 20)

1) Ontario Clean Energy Benefit is not applicable