

COOPERATIVE HYDRO EMBRUN INC.
2016 IRM APPLICATION

EB-2015-0063

Submitted on: August 17, 2015

Cooperative Hydro Emburn Inc.
821, Rue Notre Dame, Suite 200.
Embrun, ON
K0A 1W1



August 17, 2015
Ontario Energy Board P.O.
Box 2319 27th Floor
2300 Yonge Street Toronto,
Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2012-0066 2016 IRM Rate Application

Dear Ms. Walli,

Cooperative Hydro Embrun Inc. is pleased to submit to the Ontario Energy Board its 2016 IRM Distribution Rate Application, in compliance with the OEB letter dated July 26, 2015.

Please find accompanying this letter, a PDF version of the Application and Excel versions of the OEB's model used in this application.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

A handwritten signature in grey ink, appearing to be 'B. Lamarche', is positioned above the printed name of the General Manager.

Benoit Lamarche, General Manager,
Cooperative Hydro Embrun Inc.
821 rue Notre-Dame
Suite 200
Embrun, ON
K0A 1W1
Tel: 613-443-5110

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MANAGER'S SUMMARY

1. INTRODUCTION

Cooperative Hydro Embrun Inc. hereby applies to the Ontario Energy Board (the "Board") for approval of its 2016 Distribution Rate Adjustments effective January 1, 2016. Cooperative Hydro Embrun applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Cooperative Hydro Embrun has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 16, 2015 along with the Key References listed at section 3.1.1 of the Chapter 3 Incentive Rate-Setting Applications

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2016, Cooperative Hydro Embrun requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2016 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2016 distribution rates and charges, Cooperative Hydro Embrun requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

Cooperative Hydro Embrun requests that this application be disposed of by way of a written hearing.

Cooperative Hydro Embrun confirms that the billing determinants used in the model are from most recent reported RRR filings. The utility reviewed both the existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and confirms that they were accurate. Cooperative Hydro Embrun would also like to take the opportunity to commend the OEB for its efforts in simplifying the IRM process. The utility found the application process to be less cumbersome and time-consuming than the previous years.

1 The utility attests that the utility, its shareholder and all its customer classes will be
2 affected by the outcome of the herein application.

3 In the preparation of this application, Cooperative Hydro Embrun used the 2016 IRM Rate
4 Generator issued on July 30, 2015. The rate and other adjustments being applied for and
5 as calculated through the use of the above models include a Price Cap Incentive Rate-
6 Setting ("Price Cap IR") option to adjust its 2016 rates. (The Price Cap IR methodology
7 provides for a mechanistic and formulaic adjustment to distribution rates and charges in
8 the period between Cost of Service applications). The model also adjusts Retail
9 Transmission Service Rates in accordance with Board Guideline G-2008-0001 -
10 Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

11 Cooperative Hydro Embrun also applies for the following matter;

- 12 • Request to dispose of the distributor's Group 1 audited account balances as of
13 December 31, 2014.
- 14 • Continuance of Rate Riders and Adders for which the sunset date has not yet
15 been reached.
- 16 • Continuance of the Specific Services charges and Loss Factors.
- 17 • Continuance of the MicroFit monthly charge.
- 18 • Continuance of the Smart Meter Entity charge.
- 19 • In compliance of the OEB's new rate design policy for residential customers,
20 Cooperative Hydro Embrun requests approval of a revised Minimum Fixed
21 Charge of \$0 up from previously Board Approved \$0 and Volumetric Charge of
22 \$0 down from previously Board Approved \$0.

23

2. DISTRIBUTOR'S PROFILE

Cooperative Hydro Embrun is a Cooperative that is owned by the people who use its services and carries on the business of distributing electricity within the Town of Embrun. Cooperative Hydro Embrun's customers totals approximately 2049 and is comprised of over 90.48% residential customers while 8.59% are small business or industrial based. The balance of the utility's customer base is comprised of Street Lights and Unmetered Scattered Load

Cooperative Hydro Embrun relies on approximately 27 km of circuits and 288 deliver energy and power to approximately 2,049 customers. Cooperative Hydro Embrun's circuits include approximately 16 km of overhead lines and 17 km of underground line, all carrying a voltage of less than or equal to 4.8 kV circuits.

Cooperative Hydro Embrun's last Cost of Service application was for rates effective January 1, 2014.

3. PUBLICATION NOTICE

Cooperative Hydro Embrun Inc. is proposing that its notice related to this Application appears in the following publications;

The News/Le Reflet", a bilingual unpaid local publication with an average circulation of approximately 13,000.

1 The primary contact for the herein application is;

2

3 Benoit Lamarche, General Manager,

4 Coopérative Hydro Embrun Inc.

5 821 rue Notre-Dame

6 Suite 200

7 Embrun, ON

8 K0A 1W1

9 Tel: 613-443-5110

10

11 The alternate contact for the application is;

12

13 Manuela Ris-Schofield

14 Tandem Energy Services Inc.

15 Tel: 519-856-0080

16 Mobile: 416-562-9295

4. PRICE CAP ADJUSTMENT (Ch3 3.2.1)

As per Board policy (Chapter 3), distribution rates are to be adjusted according to the Price Cap model presented through the Board's Rate Generator model. The calculation would be based on the annual percentage change in the GDP-IPI index.

In accordance with the Report of the Board: *Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors*, Cooperative Hydro Embrun has used its assigned Stretch Factor Group II to calculate its Price Cap. The following table shows the Cooperative Hydro Embrun's factor for its Price Cap Adjustment.

Table 1 – Price Cap Parameters

Stretch Factor Group	II
Price Escalator	1.60%
Stretch Factor Value	0.15%
Productivity Factor	0.00%
Price Cap Index	1.45%

While the price factor adjustment under this application would apply to the fixed and volumetric distribution rates for Cooperative Hydro Embrun, it would not affect the following:

- Rate adders and riders
- Low voltage service charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- MicroFIT Service Charge
- Specific Service Charges

5. REVENUE TO COST RATIO ADJUSTMENTS (Ch3 3.2.2)

Cooperative Hydro Embrun is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were recently adjusted and set as part of the 2014 Cost of Service Application.

6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY (Ch3 3.2.3)

In accordance with the new Rate Design for Residential Electricity policy issued on April 2, 2015, Cooperative Hydro Embrun followed the approach set out in sheet 15 of the rate generator model to implement the first of four yearly adjustment to its Monthly Fixed Charge.

The utility's bill impacts under the new fixed and variable rates shows a rate increase of \$0.15 in Distribution Rates and \$11.18 in overall impacts for the Residential Class. The table below show the existing rates compared to the proposed rates.

Table 2 – Current VS Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge	2014 Board Approved Fixed Ratio	2014 Board Approved Fixed Ratio	Proposed MFC	Proposed Volumetric Charge
Residential	14.77	0.0138	54.13%	45.87%	18.16	0.0106
GS<50 kW	17.23	0.0142	32.56%	67.44%	17.48	0.0144
GS>50 kW	191.99	3.5574	36.06%	63.94%	194.77	3.6090
USL	20.37	0.0053	90.99%	9.01%	20.67	0.0054
Streetlights	1.91	7.7841	55.06%	44.94%	1.94	7.8970
MicroFit	5.40				5.40	

7. RTSR ADJUSTMENTS (Ch3 3.2.4)

Cooperative Hydro Embrun is applying for an adjustment of its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

Cooperative Hydro Embrun used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates approved in 2015 IRM application (file number EB-2014-0066).

The Loss Factor applied to the metered kWh is the actual Board-approved 2014 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2016 IRM Model filed in conjunction with this application.

Table 3 – Proposed RTSR

Retail Transmission Rate - Network Service Rate			
Rate Description	Unit	Current RTSR- Network	Proposed RTSR- Network
Residential Service Classification	\$/kWh	0.0071	0.0068
General Service Less Than 50 kW Service Classification	\$/kWh	0.0066	0.0063
General Service 50 To 4,999 kW Service Classification	\$/kW	2.6487	2.5213
Unmetered Scattered Load Service Classification	\$/kWh	0.0066	0.0063
Street Lighting Service Classification	\$/kW	1.9977	1.9016

Retail Transmission Rate - Line and Transformation Connection Service Rate			
Rate Description	Unit	Current RTSR- Connection	Proposed RTSR- Connection
Residential Service Classification	\$/kWh	0.0051	0.0053
General Service Less Than 50 kW Service Classification	\$/kWh	0.0045	0.0046
General Service 50 To 4,999 kW Service Classification	\$/kW	1.8094	1.8644
Unmetered Scattered Load Service Classification	\$/kWh	0.0045	0.0046
Street Lighting Service Classification	\$/kW	1.3988	1.4413

8. DEFERRAL AND VARIANCE ACCOUNTS (Ch3 3.2.5)

Cooperative Hydro Embrun has completed the Board Staff's 2016 IRM Rate Generator – Tab 5 2015 Continuity Schedule and the threshold test shows a claim per kWh of \$0.0040. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Since the claim exceed this threshold test amount, Cooperative Hydro Embrun is therefore seeking disposal of its deferral and variance account in this proceeding. The Cooperative Hydro Embrun Group 1 total claim balance is \$114,469 and is comprised of the following account balances. Details of these balances can be found in the 2016 IRM Model.

Table 4: Deferral and Variance Account balances

Group 1 Accounts		
LV Variance Account	1550	\$56,344
Smart Meter Entity Charge Variance	1551	\$1,567
RSVA - Wholesale Market Service Charge	1580	-\$81,459
RSVA - Retail Transmission Network Charge	1584	\$2,606
RSVA - Retail Transmission Connection Charge	1586	-\$907
RSVA - Power (excluding Global Adjustment)	1588	-\$1,744
RSVA - Power - Sub-account - Global Adjustment	1589	\$29,715
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	\$2,054
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	\$102,804
Group 1 Sub-Total		\$114,469

1 9. SPECIFIC SERVICE CHARGE AND LOSS FACTORS

2

3 Cooperative Hydro Embrun is applying to continue the current Specific Service Charges,
4 and Loss Factors as approved by the Board (EB-2013-0122).

5 10. DISPOSITION OF LRAM (Ch3 3.2.6)

6

7 In accordance with the Board's Guidelines for Electricity Distributor Conservation and
8 Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum,
9 distributors must apply for disposition of the balance in the LRAMVA at the time of their
10 Cost of Service rate applications. Distributors may apply for the disposition of the balance
11 in the LRAMVA on IR rate applications if the balance is deemed significant by the
12 applicant. All requests for disposition of the LRAMVA must be made together with carrying
13 charges, after the completion of the annual independent third party review.

14 Cooperative Hydro Embrun disposed of its balances in its 2014 Cost of Service (EB-2013-
15 0122). Cooperative Hydro Embrun has yet to receive its final evaluation report from the
16 OPA of its 2014 CDM therefore Cooperative Hydro Embrun is not applying to dispose of
17 its balances in this application.

18 Cooperative Hydro Embrun expects to again review the 1568 LRAMVA account for
19 possible disposition in its next IRM application for 2017 rates.

20 11. TAX CHANGE (Ch3 3.2.7)

21

22 Cooperative Hydro Embrun has not been subject to any tax changes tax changes from
23 the tax rates embedded in its OEB 2014 Board Approved base rate. Therefore, this
24 section of the application is non-applicable to the utility and as such, the utility has not
25 completed worksheets 8 of the IRM model.

12. ICM / Z-FACTOR (Ch3 3.2.8)

Cooperative Hydro Embrun is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

13. CURRENT TARIFF SHEETS

Cooperative Hydro Embrun current tariff sheets are provided in Appendix 1.

14. PROPOSED TARIFF SHEETS

The proposed tariff sheets generated by the 2016 IRM Rate Generator are provided in the Appendix 2.

15. BILL IMPACTS

As shown in the table, the impact of the Rate Design on the Residential class is marginal. The reason for the considerable overall increase in rates is due to the inclusion of the Ontario Clean Energy Benefit (OCEB) in the bill impact calculations. The total bill impact excluding the OCEB is a decrease of -\$0.65. Detailed bill impacts for each rate class are provided in the Appendix 3.

Table 5: Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total								Total			
		A		B		C		A + B + C					
		\$	%	\$	%	\$	%	\$	%				
RESIDENTIAL SERVICE CLASSIFICATION - RPP	KWh	-\$	0.15	-0.5%	-\$	0.12	-0.3%	-\$	0.38	-0.7%	\$	11.18	6.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	KWh	\$	0.64	1.5%	\$	0.59	1.0%	\$	0.12	0.1%	\$	18.96	6.3%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	6.91	1.5%	\$	108.57	21.5%	\$	102.77	11.9%	\$	116.13	11.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	KWh	\$	0.33	1.5%	\$	4.60	18.0%	\$	4.50	14.8%	\$	8.10	10.6%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$	9.46	1.4%	\$	168.60	25.1%	\$	164.13	17.2%	\$	185.45	17.2%

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INDEX TO APPENDICES

The following are appended to and form part of this Application;

Appendix 1: Current Tariff Sheet

Appendix 2: Proposed Tariff Sheet

Appendix 3: Bill Impacts

Appendix 4: 2014 RRWF

Appendix 1: Current Tariff Sheet

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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

EB-2014-0066

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.79
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0138
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Account 1576 - effective until December 31, 2015	\$/kWh	(0.0007)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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EB-2014-0066

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.24
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0142
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Account 1576 - effective until December 31, 2015	\$/kWh	(0.0007)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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EB-2014-0066

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	192.18
Distribution Volumetric Rate	\$/kW	3.5610
Low Voltage Service Rate	\$/kW	0.5928
Rate Rider for Disposition of Account 1576 - effective until December 31, 2015	\$/kW	(0.2319)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8609
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9245

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

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EB-2014-0066

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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	\$	20.39
Distribution Volumetric Rate	\$/kWh	0.0053
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Account 1576 - effective until December 31, 2015	\$/kWh	(0.0007)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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EB-2014-0066

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a 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	\$	1.91
Distribution Volumetric Rate	\$/kW	7.7917
Low Voltage Service Rate	\$/kW	0.4583
Rate Rider for Disposition of Account 1576 - effective until December 31, 2015	\$/kW	(0.2390)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1577
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4877

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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

EB-2014-0066

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
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income Tax Letter	\$	15.00
Account History	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	20.00
Collection of account charge – no disconnection – after regular hours	\$	50.00
Disconnect/Reconnect Charge – At Meter – During Regular Hours	\$	25.00
Disconnect/Reconnect Charge – At Meter – After Hours	\$	50.00
Disconnect/Reconnect Charge – At Meter – During Regular Hours	\$	185.00
Disconnect/Reconnect Charge – At Pole – After Hours	\$	415.00
Install/Remove load control device – during regular hours	\$	25.00
Install/Remove load control device – after regular hours	\$	50.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service installation and removal – overhead – no transformer	\$	500.00
Temporary service installation and removal – underground – no transformer	\$	300.00
Temporary service installation and removal – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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

EB-2014-0066

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	1.0663
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0555

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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EB-2014-0066

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
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income Tax Letter	\$	15.00
Account History	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment – per month	%	1.5000
Late Payment – per annum	%	19.5600
Collection of account charge – no disconnection	\$	20.00
Collection of account charge – no disconnection – after regular hours	\$	50.00
Disconnect/Reconnect Charge – At Meter – During Regular Hours	\$	25.00
Disconnect/Reconnect Charge – At Meter – After Hours	\$	50.00
Disconnect/Reconnect Charge – At Meter – During Regular Hours	\$	185.00
Disconnect/Reconnect Charge – At Pole – After Hours	\$	415.00
Install/Remove load control device – during regular hours	\$	25.00
Install/Remove load control device – after regular hours	\$	50.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service installation and removal – overhead – no transformer	\$	500.00
Temporary service installation and removal – underground – no transformer	\$	300.00
Temporary service installation and removal – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 01, 2015

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

EB-2014-0066

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	1.0663
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0555

Appendix 2: Proposed Tariff Sheet

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2014-0066

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	18.16
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0106
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until Jan 01, 2017	\$/kWh	(0.0007)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until Jan 01, 2017	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016
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EB-2014-0066

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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	\$	17.48
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0144
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until Jan 01, 2017	\$/kWh	(0.0007)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until Jan 01, 2017	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016
This schedule supersedes and replaces all previously
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EB-2014-0066

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	194.77
Distribution Volumetric Rate	\$/kW	3.6090
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until Jan 01, 2017	\$/kW	(0.1682)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until Jan 01, 2017	\$/kW	1.2070
Low Voltage Service Rate	\$/kW	0.5928
Retail Transmission Rate - Network Service Rate	\$/kW	2.5213
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8644

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016
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EB-2014-0066

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	20.67
Distribution Volumetric Rate	\$/kWh	0.0054
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until Jan 01, 2017	\$/kWh	(0.0008)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until Jan 01, 2017	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB-2014-0066

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.94
Distribution Volumetric Rate	\$/kW	7.8970
Rate Rider for Disposition of Deferral/Variance Accounts (2016) - effective until Jan 01, 2017	\$/kW	(0.2695)
Rate Rider for Disposition of Global Adjustment Account (2016) - effective until Jan 01, 2017	\$/kW	1.9342
Low Voltage Service Rate	\$/kW	0.4583
Retail Transmission Rate - Network Service Rate	\$/kW	1.9016
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4413

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
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EB-2014-0066

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. 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	\$	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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2016
**This schedule supersedes and replaces all previously
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EB-2014-0066

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
Duplicate Invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income Tax Letter	\$	15.00
Account History	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	20.00
Collection of account charge - no disconnection - after regular hours	\$	50.00
Disconnect/Reconnect Charge - At Meter - During Regular Hours	\$	25.00
Disconnect/Reconnect Charge - At Meter - After Hours	\$	50.00
Disconnect/Reconnect Charge - At Meter - During Regular Hours	\$	185.00
Disconnect/Reconnect Charge - At Pole - After Hours	\$	415.00
Install/Remove load control device - during regular hours	\$	25.00
Install/Remove load control device - after regular hours	\$	50.00

Other

Special meter reads	\$	20.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - Installation and Removal - Overhead - No Transformer	\$	500.00
Temporary service - Installation and Removal - Underground - No Transformer	\$	300.00
Temporary service - Installation and Removal - Overhead - With Transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2016
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EB-2014-0066

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	1.0663
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0555

Appendix 3: Bill Impacts



Incentive Regulation Model for 2016 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 800 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for non-rpp (retailer) as well.

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note: For those classes that are not eligible for the RPP price, the *weighted average price including Class B GA through end of May 2015* of \$0.0954/kWh (*IESO's Monthly Market Report for May 2015, page 20*) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact chart for the specific class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	OCEB Applicable? Prior to Jan 1/16	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	Yes	1.0663	1.0663	1,088		N/A
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	Yes	1.0663	1.0663	1,878		N/A
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	No	1.0663	1.0663		80	DEMAND
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Other)	Yes	1.0663	1.0663	410	-	N/A
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Retailer)	No	1.0663	1.0663		84	DEMAND
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
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Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								
Add additional scenarios if required								

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)		Units	Sub-Total						Total					
			A		B		C		A + B + C					
			\$	%	\$	%	\$	%	\$	%				
1	RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	-\$	0.15	-0.5%	-\$	0.12	-0.3%	-\$	0.38	-0.7%	\$	11.18	6.1%
2	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$	0.64	1.5%	\$	0.59	1.0%	\$	0.12	0.1%	\$	18.96	6.3%
3	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	6.91	1.5%	\$	108.57	21.5%	\$	102.77	11.9%	\$	116.13	11.9%
4	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$	0.33	1.5%	\$	4.60	18.0%	\$	4.50	14.8%	\$	8.10	10.6%
5	STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$	9.46	1.4%	\$	168.60	25.1%	\$	164.13	17.2%	\$	185.46	17.2%
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	1,088	kWh	
Demand	-	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		
Ontario Clean Energy Benefit Applied?	Yes		

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.77	1	\$ 14.77	\$ 18.16	1	\$ 18.16	\$ 3.39	22.95%
Distribution Volumetric Rate	\$ 0.0138	1088	\$ 15.01	\$ 0.0106	1088	\$ 11.48	\$ 3.54	-23.54%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1088	\$ -	\$ -	1088	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 29.78			\$ 29.64	\$ 0.15	-0.49%
Line Losses on Cost of Power	\$ 0.1021	72	\$ 7.37	\$ 0.1021	72	\$ 7.37	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0007	1,088	\$ 0.76	\$ 0.0007	1,088	\$ 0.74	\$ 0.02	-3.04%
Riders								
Low Voltage Service Charge	\$ 0.0018	1,088	\$ 1.96	\$ 0.0018	1,088	\$ 1.96	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 39.14			\$ 39.02	\$ 0.12	-0.31%
RTSR - Network	\$ 0.0071	1,160	\$ 8.25	\$ 0.0068	1,160	\$ 7.84	\$ 0.41	-5.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	1,160	\$ 5.94	\$ 0.0053	1,160	\$ 6.10	\$ 0.15	2.59%
Sub-Total C - Delivery (including Sub-Total B)			\$ 53.33			\$ 52.95	\$ 0.38	-0.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1,160	\$ 5.10	\$ 0.0044	1,160	\$ 5.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1,160	\$ 1.51	\$ 0.0013	1,160	\$ 1.51	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,088	\$ 7.62					
Ontario Electricity Support Program (OESP)				\$ -	1,160	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	696	\$ 55.71	\$ 0.0800	696	\$ 55.71	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	196	\$ 23.89	\$ 0.1220	196	\$ 23.89	\$ -	0.00%
TOU - On Peak	\$ 0.1610	196	\$ 31.53	\$ 0.1610	196	\$ 31.53	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 178.94			\$ 170.94	\$ 8.00	-4.47%
HST	13%		\$ 23.26	13%		\$ 22.22	\$ 1.04	-4.47%
Total Bill (including HST)			\$ 202.20			\$ 193.17	\$ 9.04	-4.47%
Ontario Clean Energy Benefit ¹			\$ 20.22					
Total Bill on TOU			\$ 181.98			\$ 193.17	\$ 11.18	6.15%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	1,878	kWh	
Demand	-	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		
Ontario Clean Energy Benefit Applied?	Yes		

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.23	1	\$ 17.23	\$ 17.48	1	\$ 17.48	\$ 0.25	1.45%
Distribution Volumetric Rate	\$ 0.0142	1878	\$ 26.67	\$ 0.0144	1878	\$ 27.05	\$ 0.39	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1878	\$ -	\$ -	1878	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 43.90			\$ 44.53	\$ 0.64	1.45%
Line Losses on Cost of Power	\$ 0.1021	125	\$ 12.72	\$ 0.1021	125	\$ 12.72	\$ -	0.00%
Total Deferral/Variance Account Rate	-\$ 0.0007	1,878	-\$ 1.31	-\$ 0.0007	1,878	-\$ 1.36	-\$ 0.04	3.19%
Riders								
Low Voltage Service Charge	\$ 0.0016	1,878	\$ 3.00	\$ 0.0016	1,878	\$ 3.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 59.10			\$ 59.69	\$ 0.59	1.01%
RTSR - Network	\$ 0.0066	2,003	\$ 13.27	\$ 0.0063	2,003	\$ 12.58	\$ 0.69	-5.20%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	2,003	\$ 9.07	\$ 0.0046	2,003	\$ 9.29	\$ 0.21	2.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 81.44			\$ 81.56	\$ 0.12	0.14%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,003	\$ 8.81	\$ 0.0044	2,003	\$ 8.81	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,003	\$ 2.60	\$ 0.0013	2,003	\$ 2.60	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,878	\$ 13.15					
Ontario Electricity Support Program (OESP)				\$ -	2,003	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	1,202	\$ 96.15	\$ 0.0800	1,202	\$ 96.15	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	338	\$ 41.24	\$ 0.1220	338	\$ 41.24	\$ -	0.00%
TOU - On Peak	\$ 0.1610	338	\$ 54.42	\$ 0.1610	338	\$ 54.42	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 298.07			\$ 285.04	\$ 13.03	-4.37%
HST	13%		\$ 38.75	13%		\$ 37.06	\$ 1.69	-4.37%
Total Bill (including HST)			\$ 336.82			\$ 322.09	\$ 14.72	-4.37%
Ontario Clean Energy Benefit ¹			-\$ 33.68					
Total Bill on TOU			\$ 303.14			\$ 322.09	\$ 18.96	6.25%

Customer Class:	GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	-	kWh
Demand	80	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	
Ontario Clean Energy Benefit Applied?	No	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 191.99	1	\$ 191.99	\$ 194.77	1	\$ 194.77	\$ 2.78	1.45%
Distribution Volumetric Rate	\$ 3.5574	80	\$ 284.59	\$ 3.6090	80	\$ 288.72	\$ 4.13	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 476.58			\$ 483.49	\$ 6.91	1.45%
Line Losses on Cost of Power	\$ 0.0954	-	\$ -	\$ 0.0906	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2319	80	\$ 18.55	\$ 1.0388	80	\$ 83.10	\$ 101.66	-547.95%
Low Voltage Service Charge	\$ 0.5928	80	\$ 47.42	\$ 0.5928	80	\$ 47.42	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 505.45			\$ 614.02	\$ 108.57	21.48%
RTSR - Network	\$ 2.6487	80	\$ 211.89	\$ 2.5213	80	\$ 201.70	\$ 10.19	-4.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8094	80	\$ 144.75	\$ 1.8644	80	\$ 149.15	\$ 4.40	3.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 862.10			\$ 964.87	\$ 102.77	11.92%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	-	\$ -	\$ 0.0044	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	-	\$ -	\$ 0.0013	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	-	\$ -					
Ontario Electricity Support Program (OESP)				\$ -	-	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.0954	-	\$ -	\$ 0.0906	-	\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 862.35			\$ 965.12	\$ 102.77	11.92%
HST	13%		\$ 112.11	13%		\$ 125.47	\$ 13.36	11.92%
Total Bill (including HST)			\$ 974.46			\$ 1,090.59	\$ 116.13	11.92%
Ontario Clean Energy Benefit ¹			\$ -					
Total Bill on Average IESO Wholesale Market Price			\$ 974.46			\$ 1,090.59	\$ 116.13	11.92%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	410	kWh
Demand	-	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	
Ontario Clean Energy Benefit Applied?	Yes	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.37	1	\$ 20.37	\$ 20.67	1	\$ 20.67	\$ 0.30	1.45%
Distribution Volumetric Rate	\$ 0.0053	410	\$ 2.17	\$ 0.0054	410	\$ 2.20	\$ 0.03	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	410	\$ -	\$ -	410	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.54			\$ 22.87	\$ 0.33	1.45%
Line Losses on Cost of Power	\$ 0.0954	27	\$ 2.59	\$ 0.0906	27	\$ 2.46	\$ 0.13	-5.03%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	410	\$ 0.29	\$ 0.0100	410	\$ 4.12	\$ 4.40	-1534.57%
Low Voltage Service Charge	\$ 0.0016	410	\$ 0.66	\$ 0.0016	410	\$ 0.66	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.51			\$ 30.11	\$ 4.60	18.04%
RTSR - Network	\$ 0.0066	437	\$ 2.90	\$ 0.0063	437	\$ 2.75	\$ 0.15	-5.20%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	437	\$ 1.98	\$ 0.0046	437	\$ 2.03	\$ 0.05	2.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 30.38			\$ 34.88	\$ 4.50	14.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	437	\$ 1.92	\$ 0.0044	437	\$ 1.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	437	\$ 0.57	\$ 0.0013	437	\$ 0.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	410	\$ 2.87					
Ontario Electricity Support Program (OESP)				\$ -	437	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.0954	410	\$ 39.11	\$ 0.0906	410	\$ 37.15	\$ 1.97	-5.03%
Total Bill on Average IESO Wholesale Market Price			\$ 75.11			\$ 74.77	\$ 0.34	-0.46%
HST	13%		\$ 9.76	13%		\$ 9.72	\$ 0.04	-0.46%
Total Bill (including HST)			\$ 84.87			\$ 84.49	\$ 0.39	-0.46%
Ontario Clean Energy Benefit ¹			\$ 8.49					
Total Bill on Average IESO Wholesale Market Price			\$ 76.38			\$ 84.49	\$ 8.10	10.61%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	-	kWh
Demand	84	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	
Ontario Clean Energy Benefit Applied?	No	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.91	1	\$ 1.91	\$ 1.94	1	\$ 1.94	\$ 0.03	1.45%
Distribution Volumetric Rate	\$ 7.7841	83.59	\$ 650.67	\$ 7.8970	83.59	\$ 660.11	\$ 9.43	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	83.59	\$ -	\$ -	83.59	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 652.58			\$ 662.05	\$ 9.46	1.45%
Line Losses on Cost of Power	\$ 0.0954	-	\$ -	\$ 0.0860	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 0.2391	84	\$ 19.99	\$ 1.6647	84	\$ 139.15	\$ 159.14	-796.24%
Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Low Voltage Service Charge	\$ 0.4583	84	\$ 38.31	\$ 0.4583	84	\$ 38.31	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 670.91			\$ 839.51	\$ 168.60	25.13%
RTSR - Network	\$ 1.9977	84	\$ 166.99	\$ 1.9016	84	\$ 158.95	\$ 8.03	-4.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3988	84	\$ 116.92	\$ 1.4413	84	\$ 120.48	\$ 3.56	3.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 954.81			\$ 1,118.94	\$ 164.13	17.19%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	-	\$ -	\$ 0.0044	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	-	\$ -	\$ 0.0013	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	-	\$ -	\$ -	-	\$ -	\$ -	
Ontario Electricity Support Program (OESP)				\$ -	-	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0954	-	\$ -	\$ 0.0860	-	\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 955.06			\$ 1,119.19	\$ 164.13	17.18%
HST	13%		\$ 124.16	13%		\$ 145.49	\$ 21.34	17.18%
Total Bill (including HST)			\$ 1,079.22			\$ 1,264.69	\$ 185.46	17.18%
Ontario Clean Energy Benefit ¹			\$ -			\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 1,079.22			\$ 1,264.69	\$ 185.46	17.18%

Appendix 4 - 2014 RRWF



Version 3.00

Utility Name	Cooperative Hydro Embrun Inc.
Service Territory	
Assigned EB Number	EB-2013-0122
Name and Title	Benoit Lamarche
Phone Number	613-443-5110
Email Address	

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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.



Revenue Requirement Workform

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[2. Table of Contents](#)

[3. Data_Input_Sheet](#)

[4. Rate_Base](#)

[5. Utility Income](#)

[6. Taxes_PILs](#)

[7. Cost_of_Capital](#)

[8. Rev_Def_Suff](#)

[9. Rev_Reqt](#)

Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel***



Revenue Requirement Workform

Data Input ⁽¹⁾

	Initial Application	(2)	(6)	Per Board Decision
1 Rate Base				
Gross Fixed Assets (average)	\$3,733,350		\$ 3,733,350	\$3,733,350
Accumulated Depreciation (average)	(\$1,360,666)	(5)	(\$1,360,666)	(\$1,360,666)
Allowance for Working Capital:				
Controllable Expenses	\$556,279		\$ 556,279	\$556,279
Cost of Power	\$3,364,829		\$ 3,364,829	\$3,560,978
Working Capital Rate (%)	13.00%	(9)	13.00%	13.00% (9)
2 Utility Income				
Operating Revenues:				
Distribution Revenue at Current Rates	\$839,063			\$863,140
Distribution Revenue at Proposed Rates	\$838,798			\$858,144
Other Revenue:				
Specific Service Charges	\$14,200			\$14,200
Late Payment Charges	\$6,000			\$6,000
Other Distribution Revenue	\$10,081			\$10,081
Other Income and Deductions				
Total Revenue Offsets	\$30,281	(7)		\$30,281
Operating Expenses:				
OM+A Expenses	\$556,279		\$ 556,279	\$556,279
Depreciation/Amortization	\$132,429	(10)	\$ 132,429	\$132,429
Property taxes				
Other expenses				
3 Taxes/PILs				
Taxable Income:				
Adjustments required to arrive at taxable income	(\$60,231)	(3)		(\$60,231)
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$6,712			\$7,540
Income taxes (grossed up)	\$7,943			\$8,922
Federal tax (%)	11.00%			11.00%
Provincial tax (%)	4.50%			4.50%
Income Tax Credits				
4 Capitalization/Cost of Capital				
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)	(8)	4.0% (8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%
Preferred Shares Capitalization Ratio (%)				
	100.0%			100.0%
Cost of Capital				
Long-term debt Cost Rate (%)	4.12%			4.88%
Short-term debt Cost Rate (%)	2.07%			2.11%
Common Equity Cost Rate (%)	8.98%			9.36%
Preferred Shares Cost Rate (%)				
Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS (\$)		(11)	(11)	(11)

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
- (2) Net of addbacks and deductions to arrive at taxable income.
- (3) Average of Gross Fixed Assets at beginning and end of the Test Year
- (4) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (5) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
- (6) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (7) 4.0% unless an Applicant has proposed or been approved for another amount.
- (8) Starting with 2013, default Working Capital Allowance factor is 13% (of Cost of Power plus controllable expenses). Alternatively, WCA factor based on lead-lag study or approved WCA factor for another distributor, with supporting rationale.
- (9) Depreciation Expense should include the adjustment resulting from the amortization of the deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (10) Adjustment should include the adjustment to the return on rate base associated with deferred PP&E balance as shown on Appendix 2-EA or Appendix 2-EB of the Chapter 2 Appendices to the Filing Requirements.
- (11)



Revenue Requirement Workform

Rate Base and Working Capital

Rate Base										
Line No.	Particulars		Initial Application						Per Board Decision	
1	Gross Fixed Assets (average)	(3)	\$3,733,350		\$ -		\$3,733,350		\$ -	\$3,733,350
2	Accumulated Depreciation (average)	(3)	(\$1,360,666)		\$ -		(\$1,360,666)		\$ -	(\$1,360,666)
3	Net Fixed Assets (average)	(3)	\$2,372,683		\$ -		\$2,372,683		\$ -	\$2,372,683
4	Allowance for Working Capital	(1)	\$509,744		\$ -		\$509,744		\$25,499	\$535,243
5	Total Rate Base		\$2,882,427		\$ -		\$2,882,427		\$25,499	\$2,907,927

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$556,279	\$ -	\$556,279	\$ -	\$556,279
7	Cost of Power	\$3,364,829	\$ -	\$3,364,829	\$196,149	\$3,560,978
8	Working Capital Base	\$3,921,108	\$ -	\$3,921,108	\$196,149	\$4,117,257
9	Working Capital Rate % (2)	13.00%	0.00%	13.00%	0.00%	13.00%
10	Working Capital Allowance	\$509,744	\$ -	\$509,744	\$25,499	\$535,243

Notes

(2)

Some Applicants may have a unique rate as a result of a lead-lag study. Default rate for 2013 cost of service applications is 13%.

(3)

Average of opening and closing balances for the year.



Revenue Requirement Workform

Utility Income

Line No.	Particulars	Initial Application				Per Board Decision	
1	<u>Operating Revenues:</u> Distribution Revenue (at Proposed Rates)	\$838,798	(\$838,798)	\$ -	\$858,144	\$858,144	
2	Other Revenue (1)	\$30,281	(\$30,281)	\$ -	\$30,281	\$30,281	
3	Total Operating Revenues	\$869,079	(\$869,079)	\$ -	\$888,425	\$888,425	
4	<u>Operating Expenses:</u> OM+A Expenses	\$556,279	\$ -	\$556,279	\$ -	\$556,279	
5	Depreciation/Amortization	\$132,429	\$ -	\$132,429	\$ -	\$132,429	
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Subtotal (lines 4 to 8)	\$688,708	\$ -	\$688,708	\$ -	\$688,708	
10	Deemed Interest Expense	\$68,890	(\$68,890)	\$ -	\$81,922	\$81,922	
11	Total Expenses (lines 9 to 10)	\$757,598	(\$68,890)	\$688,708	\$81,922	\$770,630	
12	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -	\$ -	\$ -	\$ -	\$ -	
13	<u>Utility income before income taxes</u>	\$111,481	(\$800,189)	(\$688,708)	\$806,503	\$117,795	
14	Income taxes (grossed-up)	\$7,943	\$ -	\$7,943	\$979	\$8,922	
15	<u>Utility net income</u>	\$103,538	(\$800,189)	(\$696,651)	\$805,524	\$108,872	

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$14,200		\$ -	\$14,200
	Late Payment Charges	\$6,000		\$ -	\$6,000
	Other Distribution Revenue	\$10,081		\$ -	\$10,081
	Other Income and Deductions	\$ -		\$ -	\$ -
	Total Revenue Offsets	\$30,281	\$ -	\$ -	\$30,281



Revenue Requirement Workform

Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$103,537		\$ -	\$108,873
2	Adjustments required to arrive at taxable utility income	(\$60,231)		\$ -	(\$60,231)
3	Taxable income	\$43,306		\$ -	\$48,642
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$6,712		\$6,712	\$7,540
6	Total taxes	\$6,712		\$6,712	\$7,540
7	Gross-up of Income Taxes	\$1,231		\$1,231	\$1,383
8	Grossed-up Income Taxes	\$7,943		\$7,943	\$8,922
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$7,943		\$7,943	\$8,922
10	Other tax Credits	\$ -		\$ -	\$ -
<u>Tax Rates</u>					
11	Federal tax (%)	11.00%		11.00%	11.00%
12	Provincial tax (%)	4.50%		4.50%	4.50%
13	Total tax rate (%)	15.50%		15.50%	15.50%

Notes



Revenue Requirement Workform

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Initial Application				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$1,614,159	4.12%		\$66,503
2	Short-term Debt	4.00%	\$115,297	2.07%		\$2,387
3	Total Debt	60.00%	\$1,729,456	3.98%		\$68,890
	Equity					
4	Common Equity	40.00%	\$1,152,971	8.98%		\$103,537
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.00%	\$1,152,971	8.98%		\$103,537
7	Total	100.00%	\$2,882,427	5.98%		\$172,427
		Per Board Decision				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	0.00%	\$ -	0.00%		\$ -
2	Short-term Debt	0.00%	\$ -	0.00%		\$ -
3	Total Debt	0.00%	\$ -	0.00%		\$ -
	Equity					
4	Common Equity	0.00%	\$ -	0.00%		\$ -
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	0.00%	\$ -	0.00%		\$ -
7	Total	0.00%	\$2,882,427	0.00%		\$ -
		Per Board Decision				
		(%)	(\$)	(%)		(\$)
	Debt					
8	Long-term Debt	56.00%	\$1,628,439	4.88%		\$79,468
9	Short-term Debt	4.00%	\$116,317	2.11%		\$2,454
10	Total Debt	60.00%	\$1,744,756	4.70%		\$81,922
	Equity					
11	Common Equity	40.00%	\$1,163,171	9.36%		\$108,873
12	Preferred Shares	0.00%	\$ -	0.00%		\$ -
13	Total Equity	40.00%	\$1,163,171	9.36%		\$108,873
14	Total	100.00%	\$2,907,927	6.56%		\$190,795

Notes

(1) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I



Revenue Requirement Workform

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		(\$266)		(\$161,403)
2	Distribution Revenue	\$839,063	\$839,064	\$839,063	\$1,000,201
3	Other Operating Revenue	\$30,281	\$30,281	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$869,344	\$869,079	\$839,063	\$838,798
5	Operating Expenses	\$688,708	\$688,708	\$688,708	\$688,708
6	Deemed Interest Expense	\$68,890	\$68,890	\$ -	\$ -
7		\$ - (2)	\$ -	\$ - (2)	\$ -
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS				
8	Total Cost and Expenses	\$757,598	\$757,598	\$688,708	\$688,708
9	Utility Income Before Income Taxes	\$111,746	\$111,481	\$150,355	\$150,090
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$60,231)	(\$60,231)	(\$60,231)	(\$60,231)
11	Taxable Income	\$51,515	\$51,250	\$90,124	\$89,859
12	Income Tax Rate	15.50%	15.50%	15.50%	15.50%
13		\$7,985	\$7,944	\$13,969	\$13,928
	Income Tax on Taxable Income				
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	\$103,761	\$103,538	\$136,386	(\$696,651)
16	Utility Rate Base	\$2,882,427	\$2,882,427	\$2,882,427	\$2,882,427
17	Deemed Equity Portion of Rate Base	\$1,152,971	\$1,152,971	\$ -	\$ -
18	Income/(Equity Portion of Rate Base)	9.00%	8.98%	0.00%	0.00%
19	Target Return - Equity on Rate Base	8.98%	8.98%	0.00%	0.00%
20	Deficiency/Sufficiency in Return on Equity	0.02%	0.00%	0.00%	0.00%
21	Indicated Rate of Return	5.99%	5.98%	4.73%	0.00%
22	Requested Rate of Return on Rate Base	5.98%	5.98%	0.00%	0.00%
23	Deficiency/Sufficiency in Rate of Return	0.01%	0.00%	4.73%	0.00%
24	Target Return on Equity	\$103,537	\$103,537	\$ -	\$ -
25	Revenue Deficiency/(Sufficiency)	(\$224)	\$1	(\$136,386)	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	(\$266) (1)		(\$161,403) (1)	

Notes:

- (1) Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)
 (2) Treated as an adjustment pre-tax to avoid an impact on taxes/PILs and hence on revenue sufficiency deficiency



Revenue Requirement Workform

Revenue Requirement

Line No.	Particulars	Application				Per Board Decision	
1	OM&A Expenses	\$556,279		\$556,279		\$556,279	
2	Amortization/Depreciation	\$132,429		\$132,429		\$132,429	
3	Property Taxes	\$ -					
5	Income Taxes (Grossed up)	\$7,943		\$7,943		\$8,922	
6	Other Expenses	\$ -					
7	Return						
	Deemed Interest Expense	\$68,890		\$ -		\$81,922	
	Return on Deemed Equity	\$103,537		\$ -		\$108,873	
	Adjustment to Return on Rate Base associated with Deferred PP&E balance as a result of transition from CGAAP to MIFRS	\$ -		\$ -		\$ -	
8	Service Revenue Requirement (before Revenues)	<u>\$869,078</u>		<u>\$696,651</u>		<u>\$888,425</u>	
9	Revenue Offsets	<u>\$30,281</u>		<u>\$ -</u>		<u>\$30,281</u>	
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$838,797</u>		<u>\$696,651</u>		<u>\$858,144</u>	
11	Distribution revenue	\$838,798		\$ -		\$858,144	
12	Other revenue	<u>\$30,281</u>		<u>\$ -</u>		<u>\$30,281</u>	
13	Total revenue	<u>\$869,079</u>		<u>\$ -</u>		<u>\$888,425</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$1</u>	(1)	<u>(\$696,651)</u>	(1)	<u>(\$0)</u>	(1)

Notes

(1) Line 11 - Line 8