

September 28, 2015

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
PO Box 2319  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

**RE: 2016 IRM Rate Application EB-2015-0090**

Dear Ms. Walli:

Niagara Peninsula Energy Inc. ("NPEI") hereby submits its 2016 Incentive Rate Mechanism ("IRM") Rate Application.

An electronic copy of the application and NPEI's 2016 IRM Rate Generator Model have been submitted to the Board through the RESS system. Two hard copies will be delivered to the OEB office by courier.

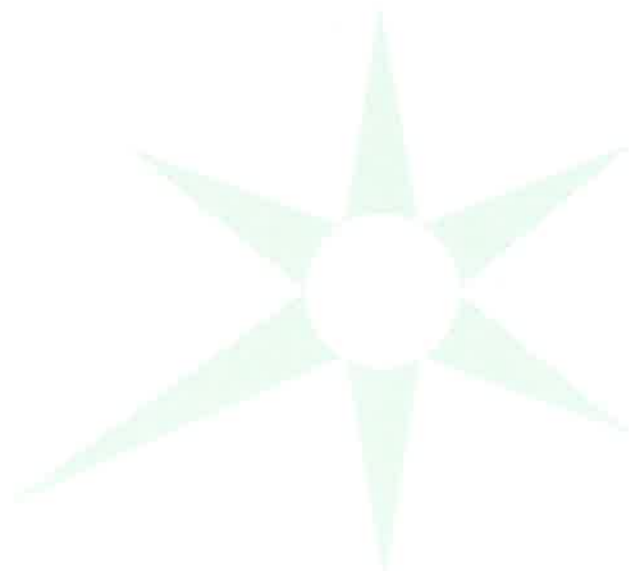
This document is being filed pursuant to the Board's e-filing service.

Please contact myself should anything further be required, I can be reached at 905-353-6004.

Yours truly,  
NIAGARA PENINSULA ENERGY INC.



Suzanne Wilson, CPA, CA  
Vice-President, Finance  
Niagara Peninsula Energy Inc.  
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**NIAGARA PENINSULA ENERGY INC.**  
**APPLICATION FOR APPROVAL OF ELECTRICITY DISTRIBUTION RATES**  
**EFFECTIVE MAY 1, 2016**  
**EB-2015-0090**

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B: Current Rate Tariff – Interim Rates effective June 1, 2015

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G: 2015 RRWF updated for the Lead/Lag Study

H: 2015 PILs Model updated for the Lead/Lag Study change in WCA

I: Cost Allocation 2015 sheet O.1 updated for Lead/Lag Study change in WCA

J: Bill Impacts updated for Lead/Lag study change in WCA compared to current interim  
tariff

**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 Niagara Peninsula Energy Inc. 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 May 1, 2016.

Title of Proceeding: An application by Niagara Peninsula Energy Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective May 1, 2016.

Applicant's Name: Niagara Peninsula Energy Inc.

Applicant's Address for Service: 7447 Pin Oak Drive  
Box 120  
Niagara Falls, Ontario L2E 6S9

Attention: Suzanne Wilson, VP Finance  
Telephone: (905) 353-6004

## Application

### Introduction

The Applicant is Niagara Peninsula Energy Inc. (referred to in this Application as the “Applicant” or “NPEI”). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the City of Niagara Falls. The Applicant carries on the business of distributing electricity within the City of Niagara Falls, the Town of Lincoln, the Township of West Lincoln and the Town of Pelham. NPEI hereby applies to the Ontario Energy Board (the “OEB” or “Board”) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed adjustments to its distribution rates and other charges, effective May 1, 2016. NPEI followed Chapter 3 of the OEB’s Filing Requirements for Electricity Transmission and Distribution Applications updated July 16, 2015 (the “Filing Requirements”) in order to prepare this application.

NPEI filed a Cost of Service (“COS”) Rate Application with the Board (EB-2014-0096) on September 23, 2014 for rates effective May 1, 2015. The Group 1 Deferral and Variance Account balances were last cleared in the 2015 rate year based on this Application.

NPEI received the Board’s Decision and Order dated May 14, 2015. The following findings resulted:

- a) The Board accepted the Amended Settlement Proposal, as filed on March 25, 2015.
- b) The Board found that NPEI is to maintain the current Fixed-Variable split of 58%-42% for the Residential Class.
- c) With respect to Working Capital Allowance (“WCA”), the Board directed NPEI to conduct a lead/lag study and file the study with the OEB with its next incentive rates application. The Board found that *“NPEI’s 2015 final rates should be based*

*on its actual, approved working capital needs.”*<sup>1</sup> As a result, NPEI’s rates were approved on an interim basis effective June 1, 2015.

As per Section 3.1.3 Components of the Application Filing, a pdf copy of the current tariff sheet is to be included in the application. NPEI’s current rate tariff is included in Appendix B. A completed rate generator and supplementary work forms for the 2016 IRM Model in both Excel and pdf format have been filed with the OEB. See Appendix F for the pdf format.

NPEI engaged Elenchus Research Associates Inc. (“Elenchus”) to prepare the lead/lag study, which is included as Appendix A to this Application. As per the Board’s Decision and Order dated May 14, 2015, page 7, *“The Board directs NPEI to establish a new deferral account to capture all incremental costs associated with the study, both internal and external costs to ensure NPEI is not financially affected by the Board’s directive. NPEI is also directed to file a draft accounting order with the draft Rate Order.”* The Rate Order was approved by the Board on June 11, 2015. The costs associated with the study have been recorded in a deferral sub-account of 1508. This account will be cleared for disposition during NPEI’s next cost of service rate application and have not been included in the 2016 IRM deferral and variance continuity schedule.

Based on the results of the study, NPEI requests that the Board approve a value of 13.22% as its WCA percentage in the 2015 COS Rate Application. NPEI also requests the Board allow NPEI to update its revenue requirement and current interim Tariff of Rates and Charges, to be effective November 1, 2015 on a final basis. The impact after PILs is an increase of \$25,945 to NPEI’s 2015 Revenue Requirement.

NPEI has updated the 2015 Revenue Requirement Work Form (“RRWF”) to reflect the WCA of 13.22 % which is included as Appendix G. The updated 2015 PILs Model is included as Appendix H. NPEI has also updated the 2015 Cost Allocation Model to

<sup>1</sup> EB-2014-0096, Decision and Order, May 14, 2015, page 7

reflect the WCA of 13.22%, and Sheet O.1 "Revenue to Cost Summary Worksheet" is included as Appendix I. The 2015 Bill Impacts which result from updating the WCA to 13.22% are included as Appendix J.

NPEI requests that the Board allow the current 2016 IRM Application to be updated with the final 2015 tariff rates once approved.

### **Proposed Distribution Rates and Other Charges**

The Schedules of Proposed Rates and Charges proposed in this Application are included as Appendix C.

### **Proposed Effective Date of Rate Order**

NPEI requests that the OEB make its Rate Order, other than in respect of the WCA change requested above, effective May 1, 2016.

### **Relief Sought**

NPEI applies for an Order or Orders approving the proposed distribution rates and other charges set out in Appendix C in this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective May 1, 2016, or as soon as possible thereafter; and NPEI requests that the existing rates be made interim commencing May 1, 2016 in the event that there is insufficient time for NPEI to prepare a draft rate order and the Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of May 1, 2016.

### **Form of Hearing Requested**

NPEI requests that this Application be disposed of by way of a written hearing.

DATED at Niagara Falls, Ontario, this 28th day of September 2015.

**All of which is respectfully submitted,  
NIAGARA PENINSULA ENERGY INC.**

Suzanne Wilson, CPA, CA  
Vice-President, Finance

**Contact Information:**

**NIAGARA PENINSULA ENERGY INC.**

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## Manager's Summary

NPEI has adhered to Chapter 3 of the OEB's Filing Requirements for Electricity Transmission and Distribution Applications updated July 16, 2015 (the "Filing Requirements") in order to prepare this application. This Manager's Summary will address the following items:

- Price Cap Adjustment
- Deferral and Variance Account Balances
- Rate Design for Residential Electricity Customers
- Electricity Distribution Retail Transmission Service Rates

NPEI is not requesting a new Lost Revenue Adjustment Mechanism (LRAM)/Shared Savings Mechanism (SSM) rate rider, or an LRAM Variance Account (LRAMVA) rate rider in this Application. Issue 4.2 in the Approved Amended Settlement Proposal in NPEI's 2015 COS Application states: *"The Parties agree that the Board should not make a determination on the clearance of the LRAMVA in this proceeding. NPEI agrees to file a separate application to clear the LRAMVA, covering the period from 2011 to 2014, in 2015 once the 2014 OPA Final Verified results are received."*<sup>2</sup> NPEI has engaged a consultant to prepare an LRAMVA report for the 2011-2014 CDM results. NPEI plans to file a stand-alone application to clear the LRAMVA by the end of 2015.

NPEI is not requesting a Renewable Generation Connection Funding Adder or a Smart Grid Funding Adder in this application.

NPEI is not requesting approval for an Incremental Capital Module (ICM) or an Advanced Capital Module (ACM) claim in this application.

<sup>2</sup> EB-2014-0096, Partial Settlement Agreement – Amended, March 24, 2015, page 33 of 36

NPEI is not requesting a Z-factor claim in this application.

NPEI is not proposing any revenue-to-cost ratio adjustments in this application.

NPEI is not requesting Shared Tax Savings Rate Riders in this application. Section 3.2.7 of the Filing Requirements indicates that *“OEB policy, as described in the OEB’s 2008 report entitled Supplemental Report of the Board on 3<sup>rd</sup> Generation Incentive Regulation for Ontario’s Distributors (the “Supplemental Report”), prescribes a 50/50 sharing of impacts of legislated tax changes from distributors’ tax rates embedded in its OEB approved base rate known at the time of application.”* At the time of application, NPEI is not aware of any impacts of legislated tax changes from NPEI’s current base rate, as approved in the 2015 COS Application (EB-2014-0096).

The application, as submitted, will affect all of NPEI’s customers. NPEI will be publishing the Notice in both the Niagara Falls Review, a paid publication, and Niagara This Week, an unpaid publication. The Niagara Falls Review is, to the best of NPEI’s knowledge, the paper having the highest circulation in our service area.

## **Proposed Adjustments**

The changes proposed in this application will result in a total monthly bill increase of \$9.82 or 6.91% for a TOU Residential customer who uses 800 kWh per month and a total monthly bill increase of \$5.11 or 3.64% for a Non-TOU Residential customer who uses 800 kWh per month.

The changes proposed in this application will result in a total monthly bill increase of \$39.30 or 11.96% for a TOU General Service Less Than 50 kW customer who uses 2,000 kWh per month, and a total monthly bill increase of \$27.53 or 8.49% for a Non-TOU General Service Less Than 50 kW customer who uses 2,000 kWh per month.

For Residential customers with a monthly usage of less than 1,500 kWh, the bill impacts have accounted for the removal of the DRC (Debt Retirement Charge) effective January 1, 2016 as per O. Reg. 493/01 section 5.1 which provides that residential rate customers will be exempt from the DRC after December 31, 2015. Please see Appendix D. Also included in Appendix D is a bill impact related to a customer using above 1,500 kWh per month.

A summary of total bill impacts by Rate Class are given in Table 1 below. Detailed bill impacts before the update of Working Capital Allowance (WCA) of 13.22% from the Lead/Lag study are included in Appendix D.

**Table 1 – Total Bill Impacts Summary**

Rate Class	Typical Monthly Usage	Total Monthly Bill Impact - RPP Customer		Total Monthly Bill Impact - Non - RPP Customer	
		\$	%	\$	%
<b>Residential</b>	800 kWh/month				
Comparison to 2015		\$ 9.82	6.91%	\$ 5.11	3.64%
<b>GS&lt;50 kw</b>	2,000 kWh/month				
Comparison to 2015		\$ 39.30	11.96%	\$ 27.53	8.49%
<b>GS&gt;50 kW</b>	65,000 kWh/month 180 kW/month				
Comparison to 2015		\$ 90.84	0.88%	\$ (106.52)	-1.07%
<b>Sentinel</b>	44 kWh/month 0.12 kW/month				
Comparison to 2015		\$ (0.08)	-0.27%	\$ (0.21)	-0.72%
<b>Streetlighting</b>	50 kWh/month 0.13 kW/month				
Comparison to 2015		\$ 0.09	0.93%	\$ (0.04)	-0.48%
<b>USL</b>	250 kWh/month				
Comparison to 2015		\$ 0.62	0.99%	\$ 0.62	1.02%

NPEI notes that the Total Bill Impact for a typical RPP GS<50 kW customer is greater than 10%. The primary driver for this increase is the elimination of the Ontario Clean Energy Benefit (“OCEB”) in 2016. Table 2 below shows typical Monthly Bill Impacts excluding the impact of OCEB.

**Table 2 – Bill Impacts Summary Excluding Impact of OCEB**

Rate Class	Typical Monthly Usage	Monthly Bill Impact Excluding OCEB- RPP Customer		Monthly Bill Impact Excluding OCEB- Non - RPP Customer	
		\$	%	\$	%
<b>Residential</b>	800 kWh/month				
Comparison to 2015		\$ (5.96)	-3.78%	\$ (10.48)	-6.72%
<b>GS&lt;50 kw</b>	2,000 kWh/month				
Comparison to 2015		\$ 2.79	0.76%	\$ (8.51)	-2.36%
<b>GS&gt;50 kW</b>	65,000 kWh/month 180 kW/month				
Comparison to 2015		\$ 90.84	0.88%	\$ (106.52)	-1.07%
<b>Sentinel</b>	44 kWh/month 0.12 kW/month				
Comparison to 2015		\$ (0.08)	-0.27%	\$ (0.21)	-0.72%
<b>Streetlighting</b>	50 kWh/month 0.13 kW/month				
Comparison to 2015		\$ 0.09	0.93%	\$ (0.04)	-0.48%
<b>USL</b>	250 kWh/month				
Comparison to 2015		\$ 0.62	0.99%	\$ 0.62	1.02%

In NPEI's view, bill impact mitigation considerations should be based on the monthly bill impact *excluding* the impact of the OCEB elimination. Currently, the OCEB provides a 10% reduction to the monthly bill of a typical Residential and GS<50 kW customer. NPEI understands that the Ontario government is eliminating the OCEB effective January 1, 2016, which is completely outside of NPEI's control. The elimination of the OCEB immediately results in a 10% bill increase even if all other rates remain unchanged. Therefore, in NPEI's view, it is not appropriate to require bill impact mitigation for a total bill increase of 10% when the elimination of the OCEB itself represents a 10% bill increase.

Based on the monthly bill impacts excluding OCEB, as provided in Table 2, NPEI submits that no bill impact mitigation plan is required.

### **Price Cap Index**

In accordance with Section 3.2.1 of the Filing Requirements, NPEI has calculated a proxy price cap adjustment of 1.3%. This is based on a price escalator of 1.60%, a Productivity Factor of 0.00% and a stretch factor of 0.3%, based on Stretch Factor Group III. NPEI acknowledges that OEB staff will adjust NPEI's Rate Generator Model with the final 2016 price cap parameters as published by the Board on September 17, 2015. The Board has calculated the value of the inflation factor for incentive rate setting under the Price Cap IR, for rates effective in 2016, to be 2.1%.

### **Group 1 Deferral and Variance Account Balances**

#### Approved Deferral and Variance Account Rate Riders

In the Interim Rate Order for NPEI's 2015 COS Rate Application (EB-2014-0096) dated June 11, 2015, the Board approved Rate Riders for Deferral/Variance Account Disposition (2015) and Global Adjustment Sub-Account Disposition (2015) (Applicable

only to non-RPP customers) over an 11 month period from June 1, 2015 to April 30, 2016.

## Disposition of the Balances of Deferral and Variance Accounts

The *Report of the Board on Electricity Distributor's Deferral and Variance Account Review Report* (the "EDDVAR Report") provides that under the price cap IR or the Annual IR Index, the distributors Group 1 audited account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded.

NPEI used its actual 2014 consumption data, as reported in the 2014 Annual RRR Filing, to calculate the disposition threshold. NPEI has confirmed the accuracy of the RRR data on Sheet '4.Billing Det. For Def-Var' of the 2016 IRM Rate Generator Model.

NPEI's Group 1 balances as of December 31, 2014, adjusted for Board-approved disposition during 2015, plus projected interest to April 30, 2016, amounts to a debit of \$105,677. Upon completion of Sheets 3 and 4 of the 2016 IRM Rate Generator Model, NPEI has determined that the threshold of \$0.001 per kWh has not been met. Accordingly, NPEI does not seek approval for disposition of the Group 1 total amount of \$105,677 in this rate application.

## Threshold Test from 2016 IRM Rate Generator Model

### Threshold Test

Total Claim (including Account 1568)	\$105,677
Total Claim for Threshold Test (All Group 1 Accounts)	\$105,677
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0001 <b>Claim does not meet the threshold test.</b>

The following Table 3 shows the account balances that are used in the Threshold Test calculation, based on audited balances as at December 31, 2014, adjusted for Board-

approved Disposition in 2015, plus projected carrying charges to April 30, 2016. Carrying charges were calculated using the most recent Board-approved prescribed interest rate of 1.1%.

**Table 3 – Group 1 Variance Account Balances for Threshold Test**

Account Description	Account No.	2014 Principal Balance (Adjusted for Disposition in 2015)	2014 Carrying Charge Balance (Adjusted for Disposition in 2015)	2014 Total Balance (Adjusted for Disposition in 2015)	Projected Carrying Charges Jan 1/15 to Apr 30/16	Total for Threshold Test
<b>Group 1 Accounts</b>						
LV Variance Account	1550	99,352	221	99,573	1,457	101,030
Smart Metering Entity Charge Variance	1551	(10,120)	(231)	(10,352)	(148)	(10,500)
RSVA - Wholesale Market Service Charge	1580	(380,379)	(7,514)	(387,893)	(5,579)	(393,472)
RSVA - Retail Transmission Network Charge	1584	376,405	5,269	381,675	5,521	387,195
RSVA - Retail Transmission Connection Charge	1586	326,752	4,785	331,537	4,792	336,330
RSVA - Power (excluding Global Adjustment)	1588	(3,109,170)	(44,310)	(3,153,480)	(45,601)	(3,199,081)
RSVA - Power - Sub-Account - Global Adjustment	1589	2,828,517	14,173	2,842,690	41,485	2,884,174
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595					-
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595					-
<b>Total Group 1 Account Balances</b>		<b>131,357</b>	<b>(27,608)</b>	<b>103,750</b>	<b>1,927</b>	<b>105,677</b>

Note: the balances of Account 1595 Sub-Account Disposition and Recovery/Refund of Regulatory Balances approved in 2014 have not been included in the Threshold Test, as these rate riders were in effect until April 30, 2015, and would therefore not be considered for disposition at this time.

The Continuity Schedule on Sheet 3 of the 2016 IRM4 Rate Generator Model provides a comparison of the balances of the accounts used in the Threshold Test in this application compared to the amounts filed in the 2014 RRR Trial Balance. This comparison is reproduced in Table 4 below.

**Table 4 – Comparison of Account Balances to RRR Trial Balance**

Account Description	Account No.	2014 Total Balance per Continuity Schedule	2014 Balances reported in RRR Trial Balance	Difference
<b>Group 1 Accounts</b>				
LV Variance Account	1550	174,128	174,128	-
Smart Metering Entity Charge Variance	1551	27,319	27,319	-
RSVA - Wholesale Market Service Charge	1580	(1,300,557)	(1,300,556)	(1)
RSVA - Retail Transmission Network Charge	1584	992,791	992,791	-
RSVA - Retail Transmission Connection Charge	1586	727,845	727,845	-
RSVA - Power (excluding Global Adjustment)	1588	(4,741,791)	(4,741,792)	1
RSVA - Power - Sub-Account - Global Adjustment	1589	4,425,151	4,425,151	(1)
Disposition and Recovery/Refund of Regulatory Balances (2008)	1595	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2009)	1595	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2010)	1595	(0)	-	-
Disposition and Recovery/Refund of Regulatory Balances (2011)	1595	0	-	-
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	-	(39,079)	39,079
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	-	-	-
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	(1,185,057)	(1,185,057)	-
<b>Total Group 1 Account Balances</b>		<b>(880,170)</b>	<b>(919,250)</b>	<b>(1)</b>

The difference of \$39,079 for Account 1595 Sub-Account Disposition and Recovery/Refund of Regulatory Balances (2012) relates to the final recovery/refund entry for this sub-account. NPEI should have booked this entry in 2014, but it was not recorded until 2015.

### **Rate Design for Residential Electricity Customers**

On April 2, 2015, the OEB released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*, which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers. This will be implemented over a period of four years, beginning in 2016.

Section 3.2.3 of the Filing Requirements states:

*“Starting in 2016, distributors will begin to shift rate design for residential customers toward fully fixed rates. This change introduces some new considerations for the issue of mitigation.*

*In the event that the monthly service charge would have to rise by more than \$4 per year in order to effect this change, distributors shall apply to extend the transition period.”*

On Sheet '15.Rev2Cost\_GDPIPI' of the 2016 IRM Rate Generator, NPEI has entered 4 as the number of Rate Design Transition Years left. NPEI's current Fixed-Variable split for the Residential class is 58%-42%, as approved in NPEI's 2015 COS Application (EB-2014-0096). Therefore, NPEI proposes to increase the fixed portion of the Residential revenue by  $(100\% - 58\%) / 4 = 10.5\%$ . Therefore, NPEI's 2016 proposed Fixed-Variable split for the Residential class is 68.5%-31.5%. The resulting Incremental Fixed Charge, as calculated by the 2016 IRM Rate Generator Model, is \$3.33 per month. NPEI notes that this is below the \$4 impact threshold quoted above.

The Rate Design Transition table from the 2016 Rate Generator Model is reproduced below as Table 5.

**Table 5 – Residential Rate Design Transition**

		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
<b><u>Rate Design Transition</u></b>								
Current Residential Fixed Rate	18.43	10,409,337.72	58.0%	10.5%	3.33	68.5%	21.76	12,290,135.04
Current Residential Variable Rate	0.0185	7,531,216.65	42.0%			31.5%	0.0139	5,658,589.81
		17,940,554						17,948,725

The resulting 2016 Residential rates proposed by NPEI are a Monthly Service Charge of \$21.76 and a volumetric charge of \$0.0139 per kWh.

Section 3.2.3 of the Filing Requirements requires that *“a utility shall evaluate the total bill impact for a residential customer at the distributor’s 10<sup>th</sup> consumption percentile. In other words, 10% of a distributor’s residential customers consume at or less than this level of consumption on a monthly basis.”*

In order to determine the 10<sup>th</sup> consumption percentile for the Residential class, NPEI queried its billing system to obtain the average monthly consumption from January to December 2014 for all Residential customers. The results were then sorted by average monthly consumption in order to determine the 10<sup>th</sup> percentile. As shown in Table 6 below, the resulting 10<sup>th</sup> consumption percentile is 285.5 kWh per month.

**Table 6 – 10<sup>th</sup> Consumption Percentile for the Residential Class**

2014 Average Monthly Consumption	# of Residential Customers	% of Total			
0-100	690	1.47%			
100-250	2,800	5.95%			
250-285.5	1,211	2.57%	10%	285.5 kWh per month	
285.6-500	11,506	24.46%			
500-800	15,943	33.89%			
800-1000	6,221	13.22%			
1000-1500	6,007	12.77%			
1500-2000	1,641	3.49%			
> 2000	1,026	2.18%			
	47,045	100.00%			

Table 7 below shows the Total Bill Impact Summary (RPP and Non-RPP) for a Residential customer with consumption of 285.5 kWh per month. See Appendix E for detailed bill impacts for a Residential customer with consumption of 285.5 kWh per month.

**Table 7 – 10<sup>th</sup> Consumption Percentile Total Bill Impacts Summary**

Rate Class	10th Consumption Percentile	Total Monthly Bill Impact - RPP Customer		Total Monthly Bill Impact - Non - RPP Customer	
		\$	%	\$	%
<b>Residential</b>	285.5 kWh/month				
Comparison to 2015		\$ 7.61	11.88%	\$ 5.93	9.35%

Section 3.2.3 of the Filing Requirements indicates that: *“If the total bill impact for these customers is 10% or greater, a distributor must file a plan to mitigate the impact for the whole residential class or indicate why such a plan is not required.”*

NPEI notes that the Total Bill Impact for an RPP Residential customer at the 10<sup>th</sup> consumption percentile is greater than 10%. The primary driver for this increase is the elimination of the OCEB in 2016. Table 8 below shows the Monthly Bill Impacts excluding the impact of OCEB.

**Table 8 –10<sup>th</sup> Consumption Percentile Bill Impacts Summary Excluding Impact of OCEB**

Rate Class	10th Consumption Percentile	Monthly Bill Impact Excluding OCEB- RPP Customer		Monthly Bill Impact Excluding OCEB- Non - RPP Customer	
		\$	%	\$	%
<b>Residential</b>	285.5 kWh/month				
Comparison to 2015		\$ 0.50	0.70%	\$ (1.12)	-1.59%

As shown in Table 8 above, the monthly bill impact for a Residential customer at the 10<sup>th</sup> consumption percentile is an increase of \$0.50 or 0.70% for an RPP customer and a decrease of \$1.12 or 1.59% for a Non-RPP customer, when the impact of the OCEB elimination is excluded.

In NPEI's view, bill impact mitigation considerations should be based on the monthly bill impact *excluding* the impact of the OCEB elimination. Currently, the OCEB provides a 10% reduction to a residential customer's monthly bill. NPEI understands that the Ontario government is eliminating the OCEB effective January 1, 2016, which is completely outside of NPEI's control. The elimination of the OCEB immediately results in a 10% bill increase even if all other rates remain unchanged. Therefore, in NPEI's view, it is not appropriate to require bill impact mitigation for a total bill increase of 10% when the elimination of the OCEB itself represents a 10% bill increase.

Based on the monthly bill impacts excluding OCEB, as provided in Table 8, NPEI submits that no mitigation plan is required for the Residential class.

### **Electricity Distribution Retail Transmission Service Rates**

Revision 3.0 of *Guideline (G-2008-0001) on Retail Transmission Service Rates*, (June 28, 2012), instructs electricity distributors to adjust their retail transmission service rates ("RTSR's") based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates ("UTR") levels, and revenues generated from existing RTSRs.

NPEI has calculated the adjustment to the current RTSRs using Sheets 9 – 14 of the 2016 IRM Rate Generator Model. NPEI acknowledges that the Board will adjust each distributor's 2016 IRM Rate Generator Model to incorporate the 2016 Board-approved UTRs and Hydro One Sub-Transmission rates.

A summary of the updated RTSRs is provided in the following Table 9:

**Table 9 – Proposed RTSRs**

Class	Unit	Existing RTSR Network	Proposed RTSR Network	Variance	Variance %	Existing RTSR Connection	Proposed RTSR Connection	Variance	Variance %
Residential	kWh	0.0076	0.0074	(0.0002)	-3.2%	0.0053	0.0053	0.0000	0.4%
General Service Less Than 50 kW	kWh	0.0068	0.0066	(0.0002)	-3.2%	0.0046	0.0046	0.0000	0.4%
General Service 50 to 4,999 kW	kW	2.8172	2.7281	(0.0891)	-3.2%	1.8413	1.8478	0.0065	0.4%
Unmetered Scattered Load	kWh	0.0068	0.0066	(0.0002)	-3.2%	0.0046	0.0046	0.0000	0.4%
Sentinel Lighting	kW	2.0858	2.0198	(0.0660)	-3.2%	1.5386	1.5440	0.0054	0.4%
Street Lighting	kW	2.1297	2.0624	(0.0673)	-3.2%	1.4147	1.4197	0.0050	0.4%

As indicated in Table 9 above, NPEI's proposed 2016 RTSRs represent a decrease of 3.2% in Network rates and an increase of 0.4% in Connection rates.

## Appendix A – Lead/Lag Study



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# Working Capital Requirement

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A Report Prepared by  
Elenchus Research Associates Inc.

On Behalf of  
Niagara  
Peninsula  
Energy Inc.

2/09/2015

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# 1 INTRODUCTION

Niagara Peninsula Energy Inc. (“NPEI”) has been ordered by the Ontario Energy Board (“Board” or “OEB”) to conduct a lead-lag study.

NPEI retained Elenchus Research Associates in order to assist with conducting a Working Capital Allowance (“WCA”) study.

This report documents the data inputs and results of the WCA conducted on behalf of NPEI.

In this WCA study the 12 months period May 2014 to April 2015 has been used as this represents a typical 12 month period of operation for NPEI and the last full year of available data. Prior to May 2014, NPEI performed water billing and collection activities on behalf of the City of Niagara Falls. NPEI ceased these activities April 30, 2014. Therefore, the period May 1, 2014 to April 30, 2015 was used as it is more representative of the 2015 Test Year.

Working capital is the amount of funds required to finance the day-to-day operations of a regulated utility which is determined by a lead/lag study and are included as part of the rate base for determining distribution rates.

A lead/lag study analyzes two time periods:

1. Lag is the time between one event and another. In this lead/lag study, lag is the number of days between the date that a service is rendered and the date that payment is received and generally refers to revenue.
2. Lead refers to the number of days between the date NPEI receives goods and services and the date that NPEI pays for them and generally refers to an expense. A pre-paid expense would be a negative lead or an expense lag.

Both the overall revenue lag and expense lead, in number of days, are developed by weighting the lag or lead from individual sources based on relative dollar magnitude. A net lag is then calculated using the lag minus the lead. The working capital requirements is then determined by using the net lag divided by 365, and multiplied by the annual budgeted costs as seen in the formula below.

$$\text{Working Capital Requirement} = 2015 \text{ Budgeted Costs} * \frac{\text{Net (Lead)/Lag}}{365}$$

\* Budgeted Costs include: Cost of Power, OM&A, Interest Expense, PILs, HST and Debt Retirement Charge

The working capital requirement is expressed as a percent of the total Operations, Maintenance and Administration (OM&A) costs plus the cost of power to determine the WCA for 2015. The final working capital requirement to be included in rate base for 2015 is derived by multiplying the proposed WCA by the 2015 forecast OM&A and cost of power.

When a service is provided to a company or is provided by the company over a period of time, the service is deemed to have been provided or received evenly over the midpoint of the period,

unless specific information regarding the provision or receipt of the service is available. If both the service start (“A”) and end date (“B”) are known, the midpoint of a service period can be calculated as follows:

$$\text{Mid-Point} = [(B)-(A) + 1]/2$$

If the start and end date are unknown and the service is evenly distributed over the period, the formula uses the number of days (C) in the period:

$$\text{Mid-Point} = (C)/2$$

## **2 REVENUE LAG**

Revenue lag refers to the number of days between the date NPEI provides service to its customers and the date that payment is received and funds are available to the company. Revenue lag consists of the following four components:

1. Service Lag – The time between when the service is provided and meters are read;
2. Billing Lag – The time between when the meters are read and invoices are sent;
3. Collection Lag – The time between when the invoices are sent and payment is received; and
4. Payment Processing Lag – The time between when the payment is received and processed.

NPEI’s revenues are from customers and from other sources:

- Revenues from customers. This includes revenues from residential, General Service below 50 kW, General Service above 50 kW, unmetered scattered load, sentinel lighting and street lighting
- Revenues for other sources. This includes mainly Pole Rentals; Non-payment of account, i.e. Late payment charges; Account setup charge/Change of Occupancy charges; Apprenticeship tax credit; and miscellaneous billable services.

### **2.1 SERVICE LAG**

Meters for all customers are read monthly.

Based on the meter reading information and the average number of customers for the study period in each customer class, the weighted average service lag is 15.21 days. Table 1 shows the details.

**Table 1 2014-2015 Service Lag**

Service Lag - All Classes -By Customer Count					
Customer Type	Avg # Cust	Customer Weight	Frequency of Meter Read	Mid point of service period (Days)	Service Lag
	a)		b)	c)	
Residential	46,716.0	89.45	Monthly	15.21	13.60
GS<50	4,319.0	8.27	Monthly	15.21	1.26
GS>50	815.0	1.56	Monthly	15.21	0.24
Unmetered Scattered Load	17.0	0.03	Monthly	15.21	0.00
Streetlighting	5.0	0.01	Monthly	15.21	0.00
Sentinel Lights	351.0	0.67	Monthly	15.21	0.10
<b>Total</b>	<b>52,223</b>	<b>100.00</b>			<b>15.21</b>

## 2.2 BILLING LAG

The time between when the meters are read and the bills are delivered is dependent on the availability of the pricing information provided by the Retailers and by the Independent Electricity System Operator (IESO). Typically the pricing information is available by the Independent Electricity System Operator on the 10th business day after the read date. To determine the billing lag, NPEI queried the billing system from May 1, 2014 to April 30, 2015 to obtain by rate class the Bill From Date; Bill To Date; Bill Date; Due Date; Cycle #; and total dollars billed. The difference between the Bill Date and the Bill to Date was calculated to obtain the number of bill days. These bill days were then weighted over all billing journals queried to obtain a weighted number of bill days.

The weighted average billing lag is 17.98 days. Table 2 shows the details.

**Table 2 2014-2015 Billing Lag**

Billing Lag					
Customer Type	Avg # Cust	Sales (\$)	Weight By Sales	Number of Days between Billing Date and End of Service Period	Weighted Lag
	a)	b)		c)	
Residential	46,716.0	65,519,480	39.82%	17.34	6.90
GS<50	4,319.0	19,509,321	11.86%	18.80	2.23
GS>50	815.0	78,227,698	47.55%	18.32	8.71
Unmetered Scattered Load	17.0	182,051	0.11%	18.22	0.02
Streetlighting	5.0	1,009,735	0.61%	16.65	0.10
Sentinel Lights	351.0	84,571	0.05%	17.64	0.01
<b>Total</b>	<b>52,223.0</b>	<b>164,532,857</b>	<b>100.00%</b>		<b>17.98</b>

## 2.3 COLLECTION LAG

The average collection lag was derived from accounts receivable aging summary for the period May 2014 to April 2015. The weighted average collection lag is 30 days. Table 3 shows the details.

**Table 3 2014 -2015 Collection Lag**

Aging Categories	Mid Point	Average A/R \$	Weight	Collection Lag
Current 0-30	16	\$ 9,712,733	91.07%	14.57
Overdue 31-60	45	\$ 220,467	2.07%	0.93
Overdue 61-90	75	\$ 93,250	0.87%	0.66
Overdue > 91	135	\$ 184,090	1.73%	2.33
Overdue > 180	270	\$ 454,631	4.26%	11.51
		10,665,170.68	100.00%	30.00

## 2.4 PAYMENT PROCESSING LAG

Payments from customers are mainly in the following forms: PAP (Preauthorized Payment Plan) sales, EDI (Electronic Data Interchange-Electronic payments (internet banking)), and Brinks deposit. The weighted average for all these form of payments is a processing lag of 1.8 days. Table 4 below shows the details.

**Table 4 2014 -2015 Payment Processing Lag**

	Total Cash \$	% of Total	# of Processing Days	Weighted # of Processing Days
Preauthorized Payment Plan	43,723,096	23.00%	0.50	0.11
Payments made at Banks	3,097,034	1.63%	2.00	0.03
EDI (Internet banking)	85,128,032	44.78%	1.00	0.45
Telephone Banking	688,667	0.36%	1.00	0.00
Brinks Deposit	55,668,091	29.28%	4.07	1.19
Debit Card	1,718,016	0.90%	1.00	0.01
Paymentech (Credit Card)	94,833	0.05%	1.00	0.00
	<b>190,117,768</b>	<b>100.00%</b>		<b>1.800</b>

## **2.5 REVENUE LAG FROM CUSTOMERS**

The sum of the Service lag, Billing Lag, Collection lag, and Payment and Processing lag related to revenue from customers is 64.98 days. Table 5 shows the details.

**Table 5 2014 - 2015 Revenue Lag Customer Classes**

Revenue Lag For All Classes	
Month	Days
Service Lag	15.21
Billing Lag	17.98
Collection Lag	30.00
Payment Processing and Bank Float Lag	1.80
<b>TOTAL</b>	<b>64.98</b>

## **2.6 REVENUE LAG OTHER SOURCES**

The revenue from other sources is estimated to be 114.67 days. Revenue from other sources includes Late payment charges on hydro sales; Account setup/Change of occupancy charges; Pole rental revenues; Collection and Reconnection charges; and Apprenticeship tax credits. Revenue lag days for Other Sources reflects a longer service lag and longer collection lag especially related to pole rental revenues and the apprenticeship tax credits. This revenue from Other Sources is only 1% of the total revenue. See Table 6 below for the details.

**Table 6 2014 - 2015 Revenue Lag Other Sources**

Other Revenue	Revenue \$ May 1 2014 to April 30, 2015	Service Lag	Billing Lag	Collection Lag	Payment Processing	Total Lag	Weighting	Revenue Lag for Other Revenue
SSS Admin Charge	144,762	15.21	17.98	30.00	1.80	64.98	8.29%	5.39
Retailer Revenue	42,629	15.21	17.98	30.00	1.80	64.98	2.44%	1.59
Microfit Charges	21,404	15.21	17.98	30.00	1.80	64.98	1.23%	0.80
Interest Charges Hydro Sales	419,706	15.21	17.98	30.00	1.80	64.98	24.03%	15.61
Collection & Reconnection Charges	213,012	15.21	17.98	30.00	1.80	64.98	12.19%	7.92
Connection During Hours	19,565	15.21	17.98	30.00	1.80	64.98	1.12%	0.73
Connection After Hours	7,695	15.21	17.98	30.00	1.80	64.98	0.44%	0.29
Connection at Pole	7,630	15.21	17.98	30.00	1.80	64.98	0.44%	0.28
Occupancy Change Charge	188,340	15.21	17.98	30.00	1.80	64.98	10.78%	7.01
Interest Revenue	109,586	15.21	1.51	0.00	0.00	16.72	6.27%	1.05
Pole Rental Revenue	268,719	182.54	16.32	55.01	1.80	255.67	15.38%	39.33
Sale of Scrap Materials	49,641	182.54	0.00	55.01	1.80	239.35	2.84%	6.80
Transformer Rental Revenue	9,625	32.66	5.19	55.01	1.80	94.66	0.55%	0.52
NSF Returned Cheque Charge	7,105	15.21	17.98	30.00	1.80	64.98	0.41%	0.26
Customer Admin Fees (Lawyer's Letters)	4,901	15.21	0.00	55.01	1.80	72.02	0.28%	0.20
Miscellaneous Service Revenues (Project Billing)	86,115	0.00	0.00	55.01	1.80	56.81	4.93%	2.80
Miscellaneous Service Revenues (Other)	32,435	15.21	0.00	0.00	0.00	15.21	1.86%	0.28
Miscellaneous Non-Operating Income (Apprenticeship tax credit)	113,937	182.50	0.00	182.50	0.00	365.00	6.52%	23.81
	1,746,807						100.00%	114.67

## 2.7 TOTAL REVENUE LAG

The total weighted average revenue lag from customers and other sources is 65.50 days. Table 7 shows the details.

**Table 7 2014 - 2015 Total Revenue Lag**

Revenue Lag Total				
Sources of Revenue	Revenue Lag	Amount \$	Weighting Factor	Weighted Revenue Lag
Sources of Rev from All Customers	64.98	164,532,857.29	0.99	64.30
Revenue from Other Sources	114.67	1,746,806.98	0.0105	1.20
<b>Total</b>	<b>179.65</b>	<b>166,279,664.27</b>	<b>1.00</b>	<b>65.50</b>

### **3 EXPENSE LEAD**

The major categories of expenses considered in this study are:

- Cost of Power
- Retailer Payments
- Long term debt
- PILs
- Debt Retirement Charge
- Payroll and Benefit
- OM&A
- HST

#### **3.1 COST OF POWER**

NPEI receives cost of power invoices from the IESO, Hydro One Networks and Niagara West Transformation Corporation ("NWTC"). Based on actual May 2014 to April 2015 invoices and payment dates, the average expense lead time for the cost of power from the IESO, Hydro One Networks and NWTS is 30.39 days, 51.23 days and 66.82 days respectively. In June 2015, the IESO reduced NPEI's trading limit by \$1.7 million. NPEI obtained its daily exposure data from the IESO for the period of May 2014 to April 2015 and re-ran the study period data against the current updated trading limit to determine if there would have been an exposure to additional margin call warnings, which occur when the daily market exposure reaches 70% of the trading limit. This new trading limit is more reflective of the 2015 Test year and results in a weighted average expense lead time for the IESO of 28.99 days. Weighting the amounts paid to the providers, the weighted average expense lead time is 29.59 days. Table 8 shows the details.

**Table 8 2014 - 2015 Cost of Power Expense Lead**

Cost of Power Expense Lead				
Month	Amount (\$) Per Rate App	Weight Factor	Expense Lead (Days)	Weighted Lead Time
IESO	140,521,891.33	97.48%	28.99	28.26
Hydro One	3,305,311.98	2.29%	51.23	1.17
NWTC	322,465.69	0.22%	66.82	0.15
	<b>144,149,669.00</b>	<b>100%</b>	<b>147.04</b>	<b>29.59</b>

### 3.2 RETAILER PAYMENTS

Retailer payments represent the difference between the Retailer's contract price and NPEI's monthly WAP (Weighted Average Price).

Based on actual payments to Retailers in the study period the weighted average lead is 37.94 days. Table 9 shows the details.

**Table 9 2014 - 2015 Payment to Retailers Lead**

Payments to Retailers							
	Service start date	Service end date	payment date	Expense Lead (Days)	Amount (\$)	Weighting Factor (%)	Weighted Lead
May-14	01/05/2014	31/05/2014	06/17/2014	32.50	161,985.28	6.70%	2.18
Jun-14	01/06/2014	30/06/2014	07/28/2014	43.00	147,467.62	6.10%	2.62
Jul-14	01/07/2014	31/07/2014	08/28/2014	43.50	133,943.89	5.54%	2.41
Aug-14	01/08/2014	31/08/2014	09/24/2014	39.50	285,384.07	11.81%	4.66
Sep-14	01/09/2014	30/09/2014	10/24/2014	39.00	227,267.51	9.40%	3.67
Oct-14	01/10/2014	31/10/2014	11/21/2014	36.50	243,056.44	10.06%	3.67
Nov-14	01/11/2014	30/11/2014	12/22/2014	37.00	269,368.16	11.14%	4.12
Dec-14	01/12/2014	31/12/2014	01/23/2015	38.50	39,882.99	1.65%	0.64
Dec-14	01/12/2014	31/12/2014	01/26/2015	41.50	174,272.15	7.21%	2.99
Jan-15	01/01/2015	31/01/2015	02/24/2015	39.50	230,823.13	9.55%	3.77
Feb-15	01/02/2015	28/02/2015	03/19/2015	33.00	213,176.80	8.82%	2.91
Mar-15	01/03/2015	31/03/2015	04/22/2015	37.50	82,347.90	3.41%	1.28
Apr-15	01/04/2015	30/04/2015	05/20/2015	35.00	208,029.14	8.61%	3.01
<b>Total</b>				<b>496</b>	<b>\$2,417,005</b>	<b>100.00%</b>	<b>37.94</b>

### 3.3 INTEREST ON LONG TERM DEBT

NPEI has a combined total of \$25.6 million in promissory notes payable to its shareholder and the City of Niagara Falls. NPEI has a term loan with TD Bank in the amount of \$4.2 million average outstanding balance for 2015, on which principal and interest are repaid monthly. NPEI has \$30 million of interest-only loans with TD Bank where interest only is paid on a monthly basis. NPEI has a loan related to smart meters with Scotiabank in the amount of \$2.4 million average outstanding balance for 2015, where principal and interest are repaid monthly. All interest payments are made at the end of each month or during the last 10 days of the months.

Based on actual payments for the study period the weighted average lead is 4.38 days.

### 3.4 PILs

As of June 30, 2013, NPEI has a credit balance with the Ministry of Finance related to its PILs (Payment-in-Lieu of Taxes). The credit arose from NPEI making tax installments in 2013 based on its 2012 tax return. The change in lives related to capital assets effective January 1, 2013 in

accordance with directions from the OEB decreased NPEI's 2013 depreciation expense. Capital Cost Allowance ("CCA") calculated in 2013 exceeded the 2013 depreciation amount. Thereby the PILs for 2013 were substantially lower than 2012.

This credit is being used to offset any PILs payments that NPEI would need to make to the Ministry of Finance during the study period. This is expected to continue for a few more years. As a result of this credit the PILs expense lead for the study period is -562.75 days.

### **3.5 DEBT RETIREMENT CHARGE**

NPEI collects a debt retirement charge from its customers and remits this revenue to the OEFC monthly. These payments are cleared between 10 and 15 days after month end. Based on the study period data, the weighted expense lead time is 28.26 days. The 2015 Test Year DRC amount is based on \$0.007/kWh of NPEI's 2015 weather normalized load forecast, excluding losses.

### **3.6 PAYROLL AND BENEFITS**

All NPEI employees are paid weekly. NPEI's salaried employees are paid separately from NPEI's hourly employees. Salaried payroll is transmitted to the bank on the Friday of the current pay week. Hourly payroll is transmitted to the bank on the Monday following the pay week. Both payrolls are deposited into NPEI employee's bank accounts on the Tuesday following the pay week. The payroll has a service period of 3.51 days and an average payment lead of 1.72 days for a total lead of 5.23 days.

Benefits are split by total number of lead days from the service date to the payment date. The service lead is calculated using the mid-point of the service period.

- Payroll withholding taxes are paid subsequent to the pay period. The average payment lead days are 13.04 days in the study period for a total lead number of days of 16.55
- Pension benefits (OMERS) are paid monthly and generally up to a week following the service period. The service lead was 15.21 days and the average payment lead was 5.15 days during the study period for a total of 20.36 lead days
- Dental, drug and extended health care benefits are paid to Mearie prior to the beginning of the month to which the service period relates. The average payment lag was -29.91 days in the study period. The total lead days were -14.70.
- Other benefits include EHT, WSIB and Union Dues. The average payment lead days for these other benefits was 10.7 in the study period, resulting in a total lead days of 25.91.

The weighted average expense lead for the study period is 9.64 days for Operations, Maintenance and Administration (OM&A) payroll and benefits. See Table 10 below for the details.

**Table 10 2014 - 2015 OM&A Payroll and Benefits Expenses**

OM&A Payroll and Benefits Expenses May 1, 2014 - April 30, 2015						
	Service Lead (days)	Payment Lead (days)	Total Lead (days)	Expenses (\$)	Weighting Factor (%)	Weighted Lead
Net Payroll	3.51	1.72	5.23	4,972,510	50.60%	2.65
Withholdings	3.51	13.04	16.55	2,289,376	23.30%	3.86
Benefits- OMERS	15.21	5.15	20.36	1,617,148	16.46%	3.35
Benefits- Other	15.21	10.70	25.91	292,807	2.98%	0.77
Benefits- Mearie	15.21	-29.91	-14.70	655,632	6.67%	-0.98
<b>Total</b>	<b>52.64</b>	<b>0.71</b>	<b>53.35</b>	<b>9,827,474</b>	<b>100.00%</b>	<b>9.64</b>

### **3.7 OM&A**

The OM&A total lead days are calculated based on expenses split by Vendor Terms. The nature of the expenses in these groupings is detailed below.

#### **Annual prepaid expenses**

Annual prepaid expenses include software maintenance, insurance and memberships. Also included are regulatory expenses relating to NPEI's 2015 COS Rate Application. For these expenses, the service period is the 2015 Test Year and the subsequent 4 year IRM period (i.e. June 1, 2015 to April 30, 2020).

Expenses that are prepaid annually include Kinectrics, legal expenses related to the rate application, ESA, software and hardware maintenance fees, property insurance and general insurance.

#### **Quarterly Prepaid expenses**

Expenses that are prepaid quarterly include Property tax fees for office, yard and substation properties, and OEB cost assessments.

#### **Monthly Prepaid expenses**

Monthly prepaid expenses include property maintenance and other miscellaneous prepaid expenses.

#### **Bi-Weekly Prepaid expenses**

Bi-weekly prepaid expenses consist of postage expense.

### Miscellaneous OM&A (All Vendor Terms)

The miscellaneous OM&A is split by grouping of vendor terms. The major costs included are Subcontract (tree trimming, pole inspection, locates), fuel and fleet maintenance, meter reading, consulting, legal, audit, office supplies, telecommunications, and facilities maintenance.

Table 11 shows the details for OM&A expenses.

**Table 11 2014 - 2015 OM&A Expense Lead**

OM&A Expense Lead Based on the period May 2014-April 2015				
	Expense Lead (days)	Amount (\$)	Weighting Factor	Weighted Lead
Payroll & Benefits	9.64	9,827,474	58.69%	5.66
Annual Prepays	-292.67	1,147,164	6.85%	-20.05
Quarterly Prepays	-31.44	458,258	2.74%	-0.86
Monthly Prepays	-13.00	78,934	0.47%	-0.06
Bi-weekly Prepays	-6.76	503,000	3.00%	-0.20
OM&A Expense Lead	45.18	4,730,108	28.25%	12.76
<b>TOTAL</b>	<b>-94.30</b>	<b>16,744,938</b>	<b>100.00%</b>	<b>-2.75</b>

Combining the Payroll and Benefits and OM&A expenses, the weighted average expense lead for the study period is -2.75 days.

### **3.8 HST**

The following categories are subject to HST:

- Customer revenues including cost of power and other revenues
- Cost of power, and
- OM&A expenses excluding Property taxes, insurance, OEB cost assessment fees and low energy assistance program (LEAP) expenditures

HST for Revenue - HST return is remitted on the last business day of the month following the service month therefore remittance is approximately 30 days after the service period end. Other revenues excluded from HST revenue are Non-payment of Account-Late payment charges on hydro sales; bank interest revenue and apprenticeship tax credit revenue.

HST for Expenses - HST for IESO invoice for the service month is paid before the HST remittance credit is received. The IESO invoice is paid in the middle of month following the service period. The HST input tax credit for the IESO invoice is not claimed until the end of the month following the service period. This resulted in total lead days of -16.74 during the study

period. For NWTC and Hydro One, NPEI typically receives the invoice at the end of the month following the service period, which is paid the month after. Therefore, the ITC for Hydro One and NWTC are not claimed until 2 months after the service period.

Tables 12 and 13 show the details of the calculations for HST for the three categories.

**Table 12 2014 - 2015 HST for Revenues**

HST Expense Lead - Revenues					
Revenue	Amount (\$)	HST (13%)	Lead (Lag) Days	Weighting Factor	Weighted Lead (Days)
From All Customers	172,814,863	22,465,932	-19.98	99.39%	-19.86
From Other Sources	1,060,522	137,868	-69.67	0.61%	-0.42
<b>Total</b>	<b>173,875,385</b>	<b>22,603,800</b>	<b>-89.6477</b>	<b>100.00%</b>	<b>-20.28</b>

**Table 13 2014 - 2015 HST for Cost of Power and OM&A**

HST Expense Lead					
Vendor	Amount (\$)	HST (13%)	Lead (Days)	Weighting Factor	Weighted Lead (Days)
IESO	140,521,891	18,267,846	-16.74	93.69%	-15.68
Hydro One	3,305,312	429,691	-43.83	2.20%	-0.97
NWTC	322,466	41,921	-44.85	0.21%	-0.10
OM&A	5,844,020	759,723	-47.75	3.90%	-1.86
<b>Total</b>	<b>149,993,689</b>	<b>19,499,180</b>	<b>- 108</b>	<b>100.00%</b>	<b>-18.60</b>

## 4 WORKING CAPITAL REQUIREMENT

Based on the revenue lag and expense lead information described above using May 2014 to April 2015 data, the 2015 working capital allowance for NPEI based on forecast 2015 expenses is \$21.2 million or 13.22% of forecast cost of power and OM&A expenses. Table 14 shows the details.

**Table 14 – Working Capital Requirement**

Working Capital Allowance - HST Adjusted							
Budget Item Description	Revenue Lag Days	Expense Lead Days	Net Lag (Lead) Days	WCA Factor	Test Year Expenses (\$)	WCA (\$)	WCA (%)
Cost of Power	65.50	29.59	35.91	10%	144,149,669	14,183,768	
Retailer Expenses	65.50	37.94	27.56	8%	2,417,005	182,531	
OM&A Expenses	65.50	-2.75	68.26	19%	16,424,995	3,071,535	
Interest on Long Term Debt	65.50	4.38	61.12	17%	2,345,596	392,790	
PILs	65.50	-562.75	628.25	172%	163,430	281,302	
Debt Retirement Charges	65.50	28.26	37.24	10%	8,456,444	862,777	
Sub-Total					173,957,139	18,974,703	11.82%
HST (Receivables)		-20.28	20.28	6%	22,603,800	1,256,116	
HST (Expenses)		-18.60	18.60	5%	19,499,180	993,775	
<b>Total (inc. HST)</b>					<b>216,060,119</b>	<b>21,224,594</b>	<b>13.22%</b>

## 5 ELENCHUS' OPINION

Elenchus reviewed the methodology and data used by NPEI in calculating the working capital allowance and in Elenchus' views the methodology covers the revenue and expense items usually covered in this type of analysis and is consistent with other studies presented to the Ontario Energy Board by other distributors.

The 13.22% working capital allowance for NPEI is based on NPEI's May 2014 to April 2015 data adjusted for the lower trading limit established by the IESO for NPEI in 2015. The test year expenses are consistent with NPEI's 2015 rate submission to the Ontario Energy Board.

## Appendix B – Current Rate Tariff – Interim Rates effective June 1, 2015

## RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. 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	\$	18.43
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2017	\$	0.93
Distribution Volumetric Rate	\$/kWh	0.0185
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kWh	(0.0005)
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0076
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

## GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	37.76
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets – effective until April 30, 2017	\$	2.73
Distribution Volumetric Rate	\$/kWh	0.0138
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kWh	(0.0010)
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
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

## GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or 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	\$	102.31
Distribution Volumetric Rate	\$/kW	3.3629
Low Voltage Service Rate	\$/kW	0.1612
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.9703
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kW	(0.4781)
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kW	(1.1427)
Retail Transmission Rate – Network Service Rate	\$/kW	2.8172
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8413

### 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

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak 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 customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. 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 customer)	\$	19.53
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kWh	(0.0012)
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
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

## 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.

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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	\$	16.95
Distribution Volumetric Rate	\$/kW	21.1488
Low Voltage Service Rate	\$/kW	0.1347
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.9444
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kW	2.6266
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kW	(1.1122)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0858
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5386

### 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

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. 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)	\$	1.21
Distribution Volumetric Rate	\$/kW	4.6966
Low Voltage Service Rate	\$/kW	0.1239
Rate Rider for Disposition of Global Adjustment Account (2015) – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	0.8988
Rate Rider for Disposition of Deferral/Variance Accounts (2015) – effective until April 30, 2016	\$/kW	(0.4471)
Rate Rider for Disposition of Account 1576 – effective until April 30, 2017	\$/kW	(1.0585)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1297
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4147

### 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

## **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.

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

### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	5.40
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## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

### APPLICATION

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

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

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#### Customer Administration

Returned cheque charge (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	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

Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service install & remove – overhead – no transformer	\$	500.00
Temporary Service install & remove – underground – no transformer	\$	300.00
Temporary Service install & remove – overhead – with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

## RETAIL SERVICE CHARGES (if applicable)

### 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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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	1.0479
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0374

## Appendix C – Proposed Rate Tariff before update of WCA from Lead/Lag Study

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date Sunday, May 01, 2016**

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

**EB-2014-0096**

### RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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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	\$	22.04
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	0.93
Distribution Volumetric Rate	\$/kWh	0.0141
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date Sunday, May 01, 2016**

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

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.25
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	2.73
Distribution Volumetric Rate	\$/kWh	0.0140
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date Sunday, May 01, 2016**

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

### GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or 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	\$	103.64
Distribution Volumetric Rate	\$/kW	3.4066
Low Voltage Service Rate	\$/kW	0.1612
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1427)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7281
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8478

#### 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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

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### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak 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 customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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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)	\$	19.78
Distribution Volumetric Rate	\$/kWh	0.0139
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
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

# Niagara Peninsula Energy Inc.

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### 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	\$	17.17
Distribution Volumetric Rate	\$/kW	21.4237
Low Voltage Service Rate	\$/kW	0.1347
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1122)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0198
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5440

#### 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

# Niagara Peninsula Energy Inc.

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### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. 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)	\$	1.23
Distribution Volumetric Rate	\$/kW	4.7577
Low Voltage Service Rate	\$/kW	0.1239
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.0585)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0624
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4197

### 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

# Niagara Peninsula Energy Inc.

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### MICROFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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### 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%

# Niagara Peninsula Energy Inc.

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### SPECIFIC SERVICE CHARGES

#### APPLICATION

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

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

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

#### Customer Administration

Returned cheque charge (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50%
Late Payment - per annum	%	19.56%
Collection of account charge - no disconnection	\$	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

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary Service install & remove - overhead - no transformer	\$	500.00
Temporary Service install & remove - underground - no transformer	\$	300.00
Temporary Service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles	\$	22.35

# Niagara Peninsula Energy Inc.

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### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

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

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	\$	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(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	1.0479
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0374

## Appendix D – Bill Impacts 2016 IRM rate application before update of WCA from Lead/Lag Study

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **800** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	800	\$ 14.80	\$ 0.0141	800	\$ 11.28	-\$ 3.52	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 34.16			\$ 34.25	\$ 0.09	0.26%
Line Losses on Cost of Power	\$ 0.1021	38	\$ 3.91	\$ 0.1021	38	\$ 3.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	800	-\$ 2.80	-\$ 0.0030	800	-\$ 2.40	\$ 0.40	-14.29%
Low Voltage Service Charge	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.46			\$ 36.95	\$ 0.49	1.34%
RTSR - Network	\$ 0.0076	838	\$ 6.37	\$ 0.0074	838	\$ 6.20	-\$ 0.17	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 47.28			\$ 47.60	\$ 0.32	0.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	-\$ 5.60	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	838	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.0954	800	\$ 76.32	\$ 0.0954	800	\$ 76.32	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	800	\$ 76.32	\$ 0.0954	800	\$ 76.32	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 139.62			\$ 134.34	-\$ 5.28	-3.78%
HST	13%		\$ 18.15	13%		\$ 17.46	-\$ 0.69	-3.78%
<b>Total Bill (including HST)</b>			\$ 157.77			\$ 151.81	-\$ 5.96	-3.78%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 15.78					
<b>Total Bill on TOU</b>			\$ 141.99			\$ 151.81	\$ 9.82	6.91%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 134.23			\$ 128.95	-\$ 5.28	-3.93%
HST	13%		\$ 17.45	13%		\$ 16.76	-\$ 0.69	-3.93%
<b>Total Bill (including HST)</b>			\$ 151.68			\$ 145.71	-\$ 5.96	-3.93%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 15.17					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 136.51			\$ 145.71	\$ 9.21	6.74%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 134.23			\$ 128.95	-\$ 5.28	-3.93%
HST	13%		\$ 17.45	13%		\$ 16.76	-\$ 0.69	-3.93%
<b>Total Bill (including HST)</b>			\$ 151.68			\$ 145.71	-\$ 5.96	-3.93%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 15.17					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 136.51			\$ 145.71	\$ 9.21	6.74%

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **2,000** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 37.76	1	\$ 37.76	\$ 38.25	1	\$ 38.25	\$ 0.49	1.30%
Distribution Volumetric Rate	\$ 0.0138	2000	\$ 27.60	\$ 0.0140	2000	\$ 28.00	\$ 0.40	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 65.36			\$ 66.25	\$ 0.89	1.36%
Line Losses on Cost of Power	\$ 0.1021	96	\$ 9.79	\$ 0.1021	96	\$ 9.79	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0040	2,000	-\$ 8.00	-\$ 0.0030	2,000	-\$ 6.00	\$ 2.00	-25.00%
Low Voltage Service Charge	\$ 0.0004	2,000	\$ 0.80	\$ 0.0004	2,000	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 68.74			\$ 71.63	\$ 2.89	4.20%
RTSR - Network	\$ 0.0068	2,096	\$ 14.25	\$ 0.0066	2,096	\$ 13.83	-\$ 0.42	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,096	\$ 9.64	\$ 0.0046	2,096	\$ 9.64	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 92.63			\$ 95.10	\$ 2.47	2.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,096	\$ 9.22	\$ 0.0044	2,096	\$ 9.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,096	\$ 2.72	\$ 0.0013	2,096	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	2,096	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.0954	2,000	\$ 190.80	\$ 0.0954	2,000	\$ 190.80	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	2,000	\$ 190.80	\$ 0.0954	2,000	\$ 190.80	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 323.10			\$ 325.57	\$ 2.47	0.76%
HST	13%		\$ 42.00	13%		\$ 42.32	\$ 0.32	0.76%
<b>Total Bill (including HST)</b>			\$ 365.11			\$ 367.90	\$ 2.79	0.76%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 36.51					
<b>Total Bill on TOU</b>			\$ 328.60			\$ 367.90	\$ 39.30	11.96%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 309.62			\$ 312.09	\$ 2.47	0.80%
HST	13%		\$ 40.25	13%		\$ 40.57	\$ 0.32	0.80%
<b>Total Bill (including HST)</b>			\$ 349.87			\$ 352.67	\$ 2.79	0.80%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 34.99					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 314.88			\$ 352.67	\$ 37.78	12.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 309.62			\$ 312.09	\$ 2.47	0.80%
HST	13%		\$ 40.25	13%		\$ 40.57	\$ 0.32	0.80%
<b>Total Bill (including HST)</b>			\$ 349.87			\$ 352.67	\$ 2.79	0.80%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 34.99					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 314.88			\$ 352.67	\$ 37.78	12.00%

Customer Class: **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **65,000** kWhDemand **180** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 102.31	1	\$ 102.31	\$ 103.64	1	\$ 103.64	\$ 1.33	1.30%
Distribution Volumetric Rate	\$ 3.3629	180	\$ 605.32	\$ 3.4066	180	\$ 613.19	\$ 7.87	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 707.63			\$ 716.83	\$ 9.20	1.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.6208	180	-\$ 291.74	-\$ 1.1427	180	-\$ 205.69	\$ 86.06	-29.50%
Low Voltage Service Charge	\$ 0.1612	180	\$ 29.02	\$ 0.1612	180	\$ 29.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 444.90			\$ 540.16	\$ 95.25	21.41%
RTSR - Network	\$ 2.8172	180	\$ 507.10	\$ 2.7281	180	\$ 491.06	-\$ 16.04	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8413	180	\$ 331.43	\$ 1.8478	180	\$ 332.60	\$ 1.17	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,283.43			\$ 1,363.82	\$ 80.39	6.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	68,114	\$ 299.70	\$ 0.0044	68,114	\$ 299.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	68,114	\$ 88.55	\$ 0.0013	68,114	\$ 88.55	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	65,000	\$ 455.00	\$ 0.0070	65,000	\$ 455.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	68,114	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	43,593	\$ 3,487.41	\$ 0.0800	43,593	\$ 3,487.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	12,260	\$ 1,495.77	\$ 0.1220	12,260	\$ 1,495.77	\$ -	0.00%
TOU - On Peak	\$ 0.1610	12,260	\$ 1,973.93	\$ 0.1610	12,260	\$ 1,973.93	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	68,114	\$ 6,498.03	\$ 0.0954	68,114	\$ 6,498.03	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	68,114	\$ 6,498.03	\$ 0.0954	68,114	\$ 6,498.03	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 9,084.04			\$ 9,164.43	\$ 80.39	0.88%
HST	13%		\$ 1,180.93	13%		\$ 1,191.38	\$ 10.45	0.88%
<b>Total Bill (including HST)</b>			\$ 10,264.97			\$ 10,355.81	\$ 90.84	0.88%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 10,264.97			\$ 10,355.81	\$ 90.84	0.88%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8,624.96			\$ 8,705.34	\$ 80.39	0.93%
HST	13%		\$ 1,121.24	13%		\$ 1,131.69	\$ 10.45	0.93%
<b>Total Bill (including HST)</b>			\$ 9,746.20			\$ 9,837.04	\$ 90.84	0.93%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9,746.20			\$ 9,837.04	\$ 90.84	0.93%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 8,624.96			\$ 8,705.34	\$ 80.39	0.93%
HST	13%		\$ 1,121.24	13%		\$ 1,131.69	\$ 10.45	0.93%
<b>Total Bill (including HST)</b>			\$ 9,746.20			\$ 9,837.04	\$ 90.84	0.93%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 9,746.20			\$ 9,837.04	\$ 90.84	0.93%

Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **250** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.53	1	\$ 19.53	\$ 19.78	1	\$ 19.78	\$ 0.25	1.28%
Distribution Volumetric Rate	\$ 0.0137	250	\$ 3.43	\$ 0.0139	250	\$ 3.48	\$ 0.05	1.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.96			\$ 23.26	\$ 0.30	1.31%
Line Losses on Cost of Power	\$ 0.1021	12	\$ 1.22	\$ 0.1021	12	\$ 1.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0042	250	-\$ 1.05	-\$ 0.0030	250	-\$ 0.75	\$ 0.30	-28.57%
Low Voltage Service Charge	\$ 0.0004	250	\$ 0.10	\$ 0.0004	250	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.23			\$ 23.83	\$ 0.60	2.58%
RTSR - Network	\$ 0.0068	262	\$ 1.78	\$ 0.0066	262	\$ 1.73	-\$ 0.05	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	262	\$ 1.21	\$ 0.0046	262	\$ 1.21	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26.21			\$ 26.76	\$ 0.55	2.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	262	\$ 1.15	\$ 0.0044	262	\$ 1.15	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	262	\$ 0.34	\$ 0.0013	262	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	262	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	160	\$ 12.80	\$ 0.0800	160	\$ 12.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45	\$ 5.49	\$ 0.1220	45	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1610	45	\$ 7.25	\$ 0.1610	45	\$ 7.25	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	250	\$ 23.85	\$ 0.0954	250	\$ 23.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	250	\$ 23.85	\$ 0.0954	250	\$ 23.85	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 55.24			\$ 55.79	\$ 0.55	0.99%
HST	13%		\$ 7.18	13%		\$ 7.25	\$ 0.07	0.99%
<b>Total Bill (including HST)</b>			\$ 62.42			\$ 63.04	\$ 0.62	0.99%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 62.42			\$ 63.04	\$ 0.62	0.99%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 53.56			\$ 54.11	\$ 0.55	1.02%
HST	13%		\$ 6.96	13%		\$ 7.03	\$ 0.07	1.02%
<b>Total Bill (including HST)</b>			\$ 60.52			\$ 61.14	\$ 0.62	1.02%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 60.52			\$ 61.14	\$ 0.62	1.02%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 53.56			\$ 54.11	\$ 0.55	1.02%
HST	13%		\$ 6.96	13%		\$ 7.03	\$ 0.07	1.02%
<b>Total Bill (including HST)</b>			\$ 60.52			\$ 61.14	\$ 0.62	1.02%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 60.52			\$ 61.14	\$ 0.62	1.02%

Customer Class: **SENTINEL LIGHTING SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **44** kWhDemand **0** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.95	1	\$ 16.95	\$ 17.17	1	\$ 17.17	\$ 0.22	1.30%
Distribution Volumetric Rate	\$ 21.1488	0.12	\$ 2.54	\$ 21.4237	0.12	\$ 2.57	\$ 0.03	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 19.49			\$ 19.74	\$ 0.25	1.30%
Line Losses on Cost of Power	\$ 0.1021	2	\$ 0.22	\$ 0.1021	2	\$ 0.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5144	0	\$ 0.18	\$ 1.1122	0	\$ 0.13	\$ 0.32	-173.44%
Low Voltage Service Charge	\$ 0.1347	0	\$ 0.02	\$ 0.1347	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 19.90			\$ 19.84	\$ 0.06	-0.31%
RTSR - Network	\$ 2.0858	0	\$ 0.25	\$ 2.0198	0	\$ 0.24	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5386	0	\$ 0.18	\$ 1.5440	0	\$ 0.19	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.34			\$ 20.27	\$ 0.07	-0.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	46	\$ 0.20	\$ 0.0044	46	\$ 0.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	46	\$ 0.06	\$ 0.0013	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	44	\$ 0.31	\$ 0.0070	44	\$ 0.31	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	46	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	28	\$ 2.25	\$ 0.0800	28	\$ 2.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	8	\$ 0.97	\$ 0.1220	8	\$ 0.97	\$ -	0.00%
TOU - On Peak	\$ 0.1610	8	\$ 1.28	\$ 0.1610	8	\$ 1.28	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	44	\$ 4.20	\$ 0.0954	44	\$ 4.20	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	44	\$ 4.20	\$ 0.0954	44	\$ 4.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 25.65			\$ 25.58	\$ 0.07	-0.27%
HST	13%		\$ 3.33	13%		\$ 3.33	\$ 0.01	-0.27%
<b>Total Bill (including HST)</b>			\$ 28.99			\$ 28.91	\$ 0.08	-0.27%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 28.99			\$ 28.91	\$ 0.08	-0.27%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 25.35			\$ 25.28	\$ 0.07	-0.27%
HST	13%		\$ 3.30	13%		\$ 3.29	\$ 0.01	-0.27%
<b>Total Bill (including HST)</b>			\$ 28.65			\$ 28.57	\$ 0.08	-0.27%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 28.65			\$ 28.57	\$ 0.08	-0.27%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 25.35			\$ 25.28	\$ 0.07	-0.27%
HST	13%		\$ 3.30	13%		\$ 3.29	\$ 0.01	-0.27%
<b>Total Bill (including HST)</b>			\$ 28.65			\$ 28.57	\$ 0.08	-0.27%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 28.65			\$ 28.57	\$ 0.08	-0.27%

Customer Class: **STREET LIGHTING SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **50** kWhDemand **0** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.21	1	\$ 1.21	\$ 1.23	1	\$ 1.23	\$ 0.02	1.65%
Distribution Volumetric Rate	\$ 4.6966	0.13	\$ 0.61	\$ 4.7577	0.13	\$ 0.62	\$ 0.01	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1.82			\$ 1.85	\$ 0.03	1.53%
Line Losses on Cost of Power	\$ 0.1021	2	\$ 0.24	\$ 0.1021	2	\$ 0.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 1.5056	0	-\$ 0.20	-\$ 1.0585	0	-\$ 0.14	\$ 0.06	-29.70%
Low Voltage Service Charge	\$ 0.1239	0	\$ 0.02	\$ 0.1239	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1.89			\$ 1.97	\$ 0.09	4.56%
RTSR - Network	\$ 2.1297	0	\$ 0.28	\$ 2.0624	0	\$ 0.27	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4147	0	\$ 0.18	\$ 1.4197	0	\$ 0.18	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 2.35			\$ 2.42	\$ 0.08	3.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52	\$ 0.23	\$ 0.0044	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52	\$ 0.07	\$ 0.0013	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	52	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	32	\$ 2.56	\$ 0.0800	32	\$ 2.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9	\$ 1.10	\$ 0.1220	9	\$ 1.10	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9	\$ 1.45	\$ 0.1610	9	\$ 1.45	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	50	\$ 4.77	\$ 0.0954	50	\$ 4.77	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	50	\$ 4.77	\$ 0.0954	50	\$ 4.77	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 8.35			\$ 8.43	\$ 0.08	0.93%
HST	13%		\$ 1.09	13%		\$ 1.10	\$ 0.01	0.93%
<b>Total Bill (including HST)</b>			\$ 9.44			\$ 9.53	\$ 0.09	0.93%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 9.44			\$ 9.53	\$ 0.09	0.93%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8.01			\$ 8.09	\$ 0.08	0.97%
HST	13%		\$ 1.04	13%		\$ 1.05	\$ 0.01	0.97%
<b>Total Bill (including HST)</b>			\$ 9.06			\$ 9.15	\$ 0.09	0.97%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9.06			\$ 9.15	\$ 0.09	0.97%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 8.01			\$ 8.09	\$ 0.08	0.97%
HST	13%		\$ 1.04	13%		\$ 1.05	\$ 0.01	0.97%
<b>Total Bill (including HST)</b>			\$ 9.06			\$ 9.15	\$ 0.09	0.97%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 9.06			\$ 9.15	\$ 0.09	0.97%

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **800** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	800	\$ 14.80	\$ 0.0141	800	\$ 11.28	-\$ 3.52	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 34.16			\$ 34.25	\$ 0.09	0.26%
Line Losses on Cost of Power	\$ 0.0954	38	\$ 3.66	\$ 0.0954	38	\$ 3.66	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	800	\$ 1.20	-\$ 0.0030	800	-\$ 2.40	-\$ 3.60	-300.00%
Low Voltage Service Charge	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 40.21			\$ 36.70	-\$ 3.51	-8.73%
RTSR - Network	\$ 0.0076	838	\$ 6.37	\$ 0.0074	838	\$ 6.20	-\$ 0.17	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 51.02			\$ 47.34	-\$ 3.68	-7.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	-\$ 5.60	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	838	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.0954	800	\$ 76.32	\$ 0.0954	800	\$ 76.32	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	800	\$ 76.32	\$ 0.0954	800	\$ 76.32	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 143.36			\$ 134.08	-\$ 9.28	-6.47%
HST	13%		\$ 18.64	13%		\$ 17.43	-\$ 1.21	-6.47%
<b>Total Bill (including HST)</b>			\$ 162.00			\$ 151.51	-\$ 10.48	-6.47%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 16.20					
<b>Total Bill on TOU</b>			\$ 145.80			\$ 151.51	\$ 5.72	3.92%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 137.97			\$ 128.69	-\$ 9.28	-6.72%
HST	13%		\$ 17.94	13%		\$ 16.73	-\$ 1.21	-6.72%
<b>Total Bill (including HST)</b>			\$ 155.90			\$ 145.42	-\$ 10.48	-6.72%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 15.59					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 140.31			\$ 145.42	\$ 5.11	3.64%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 137.97			\$ 128.69	-\$ 9.28	-6.72%
HST	13%		\$ 17.94	13%		\$ 16.73	-\$ 1.21	-6.72%
<b>Total Bill (including HST)</b>			\$ 155.90			\$ 145.42	-\$ 10.48	-6.72%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 15.59					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 140.31			\$ 145.42	\$ 5.11	3.64%

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **2,000** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 37.76	1	\$ 37.76	\$ 38.25	1	\$ 38.25	\$ 0.49	1.30%
Distribution Volumetric Rate	\$ 0.0138	2000	\$ 27.60	\$ 0.0140	2000	\$ 28.00	\$ 0.40	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 65.36			\$ 66.25	\$ 0.89	1.36%
Line Losses on Cost of Power	\$ 0.0954	96	\$ 9.14	\$ 0.0954	96	\$ 9.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0010	2,000	\$ 2.00	\$ 0.0030	2,000	\$ 6.00	\$ 8.00	-400.00%
Low Voltage Service Charge	\$ 0.0004	2,000	\$ 0.80	\$ 0.0004	2,000	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 78.09			\$ 70.98	\$ 7.11	-9.10%
RTSR - Network	\$ 0.0068	2,096	\$ 14.25	\$ 0.0066	2,096	\$ 13.83	\$ 0.42	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,096	\$ 9.64	\$ 0.0046	2,096	\$ 9.64	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 101.98			\$ 94.45	\$ 7.53	-7.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,096	\$ 9.22	\$ 0.0044	2,096	\$ 9.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,096	\$ 2.72	\$ 0.0013	2,096	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	2,096	\$ -	\$ -	
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%
Non-RPP Retailer Avg. Price	\$ 0.0954	2,000	\$ 190.80	\$ 0.0954	2,000	\$ 190.80	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	2,000	\$ 190.80	\$ 0.0954	2,000	\$ 190.80	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 332.46			\$ 324.93	\$ 7.53	-2.26%
HST	13%		\$ 43.22	13%		\$ 42.24	\$ 0.98	-2.26%
<b>Total Bill (including HST)</b>			\$ 375.68			\$ 367.17	\$ 8.51	-2.26%
<b>Ontario Clean Energy Benefit 1</b>			\$ 37.57					
<b>Total Bill on TOU</b>			\$ 338.11			\$ 367.17	\$ 29.06	8.60%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 318.98			\$ 311.45	\$ 7.53	-2.36%
HST	13%		\$ 41.47	13%		\$ 40.49	\$ 0.98	-2.36%
<b>Total Bill (including HST)</b>			\$ 360.44			\$ 351.94	\$ 8.51	-2.36%
<b>Ontario Clean Energy Benefit 1</b>			\$ 36.04					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 324.40			\$ 351.94	\$ 27.53	8.49%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 318.98			\$ 311.45	\$ 7.53	-2.36%
HST	13%		\$ 41.47	13%		\$ 40.49	\$ 0.98	-2.36%
<b>Total Bill (including HST)</b>			\$ 360.44			\$ 351.94	\$ 8.51	-2.36%
<b>Ontario Clean Energy Benefit 1</b>			\$ 36.04					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 324.40			\$ 351.94	\$ 27.53	8.49%

Customer Class: **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **65,000** kWhDemand **180** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 102.31	1	\$ 102.31	\$ 103.64	1	\$ 103.64	\$ 1.33	1.30%
Distribution Volumetric Rate	\$ 3.3629	180	\$ 605.32	\$ 3.4066	180	\$ 613.19	\$ 7.87	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 707.63			\$ 716.83	\$ 9.20	1.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.6505	180	-\$ 117.09	-\$ 1.1427	180	-\$ 205.69	-\$ 88.60	75.66%
Low Voltage Service Charge	\$ 0.1612	180	\$ 29.02	\$ 0.1612	180	\$ 29.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 619.56			\$ 540.16	-\$ 79.40	-12.82%
RTSR - Network	\$ 2.8172	180	\$ 507.10	\$ 2.7281	180	\$ 491.06	-\$ 16.04	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8413	180	\$ 331.43	\$ 1.8478	180	\$ 332.60	\$ 1.17	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,458.09			\$ 1,363.82	-\$ 94.27	-6.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	68,114	\$ 299.70	\$ 0.0044	68,114	\$ 299.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	68,114	\$ 88.55	\$ 0.0013	68,114	\$ 88.55	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	65,000	\$ 455.00	\$ 0.0070	65,000	\$ 455.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	68,114	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	43,593	\$ 3,487.41	\$ 0.0800	43,593	\$ 3,487.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	12,260	\$ 1,495.77	\$ 0.1220	12,260	\$ 1,495.77	\$ -	0.00%
TOU - On Peak	\$ 0.1610	12,260	\$ 1,973.93	\$ 0.1610	12,260	\$ 1,973.93	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	68,114	\$ 6,498.03	\$ 0.0954	68,114	\$ 6,498.03	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	68,114	\$ 6,498.03	\$ 0.0954	68,114	\$ 6,498.03	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 9,258.70			\$ 9,164.43	-\$ 94.27	-1.02%
HST	13%		\$ 1,203.63	13%		\$ 1,191.38	-\$ 12.25	-1.02%
<b>Total Bill (including HST)</b>			\$ 10,462.33			\$ 10,355.81	-\$ 106.52	-1.02%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 10,462.33			\$ 10,355.81	-\$ 106.52	-1.02%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8,799.61			\$ 8,705.34	-\$ 94.27	-1.07%
HST	13%		\$ 1,143.95	13%		\$ 1,131.69	-\$ 12.25	-1.07%
<b>Total Bill (including HST)</b>			\$ 9,943.56			\$ 9,837.04	-\$ 106.52	-1.07%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9,943.56			\$ 9,837.04	-\$ 106.52	-1.07%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 8,799.61			\$ 8,705.34	-\$ 94.27	-1.07%
HST	13%		\$ 1,143.95	13%		\$ 1,131.69	-\$ 12.25	-1.07%
<b>Total Bill (including HST)</b>			\$ 9,943.56			\$ 9,837.04	-\$ 106.52	-1.07%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 9,943.56			\$ 9,837.04	-\$ 106.52	-1.07%

Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **250** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.53	1	\$ 19.53	\$ 19.78	1	\$ 19.78	\$ 0.25	1.28%
Distribution Volumetric Rate	\$ 0.0137	250	\$ 3.43	\$ 0.0139	250	\$ 3.48	\$ 0.05	1.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.96			\$ 23.26	\$ 0.30	1.31%
Line Losses on Cost of Power	\$ 0.0954	12	\$ 1.14	\$ 0.0954	12	\$ 1.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0042	250	-\$ 1.05	-\$ 0.0030	250	-\$ 0.75	\$ 0.30	-28.57%
Low Voltage Service Charge	\$ 0.0004	250	\$ 0.10	\$ 0.0004	250	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.15			\$ 23.75	\$ 0.60	2.59%
RTSR - Network	\$ 0.0068	262	\$ 1.78	\$ 0.0066	262	\$ 1.73	-\$ 0.05	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	262	\$ 1.21	\$ 0.0046	262	\$ 1.21	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26.13			\$ 26.68	\$ 0.55	2.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	262	\$ 1.15	\$ 0.0044	262	\$ 1.15	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	262	\$ 0.34	\$ 0.0013	262	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	262	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	160	\$ 12.80	\$ 0.0800	160	\$ 12.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45	\$ 5.49	\$ 0.1220	45	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1610	45	\$ 7.25	\$ 0.1610	45	\$ 7.25	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	250	\$ 23.85	\$ 0.0954	250	\$ 23.85	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	250	\$ 23.85	\$ 0.0954	250	\$ 23.85	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 55.16			\$ 55.71	\$ 0.55	0.99%
HST	13%		\$ 7.17	13%		\$ 7.24	\$ 0.07	0.99%
<b>Total Bill (including HST)</b>			\$ 62.33			\$ 62.95	\$ 0.62	0.99%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 62.33			\$ 62.95	\$ 0.62	0.99%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 53.48			\$ 54.02	\$ 0.55	1.02%
HST	13%		\$ 6.95	13%		\$ 7.02	\$ 0.07	1.02%
<b>Total Bill (including HST)</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 53.48			\$ 54.02	\$ 0.55	1.02%
HST	13%		\$ 6.95	13%		\$ 7.02	\$ 0.07	1.02%
<b>Total Bill (including HST)</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%

Customer Class: **SENTINEL LIGHTING SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **44** kWhDemand **0** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.95	1	\$ 16.95	\$ 17.17	1	\$ 17.17	\$ 0.22	1.30%
Distribution Volumetric Rate	\$ 21.1488	0.12	\$ 2.54	\$ 21.4237	0.12	\$ 2.57	\$ 0.03	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 19.49			\$ 19.74	\$ 0.25	1.30%
Line Losses on Cost of Power	\$ 0.0954	2	\$ 0.20	\$ 0.0954	2	\$ 0.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 2.4588	0	\$ 0.30	\$ 1.1122	0	\$ 0.13	\$ 0.43	-145.23%
Low Voltage Service Charge	\$ 0.1347	0	\$ 0.02	\$ 0.1347	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 20.00			\$ 19.82	\$ 0.18	-0.88%
RTSR - Network	\$ 2.0858	0	\$ 0.25	\$ 2.0198	0	\$ 0.24	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5386	0	\$ 0.18	\$ 1.5440	0	\$ 0.19	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.44			\$ 20.25	\$ 0.18	-0.89%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	46	\$ 0.20	\$ 0.0044	46	\$ 0.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	46	\$ 0.06	\$ 0.0013	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	44	\$ 0.31	\$ 0.0070	44	\$ 0.31	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	46	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	28	\$ 2.25	\$ 0.0800	28	\$ 2.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	8	\$ 0.97	\$ 0.1220	8	\$ 0.97	\$ -	0.00%
TOU - On Peak	\$ 0.1610	8	\$ 1.28	\$ 0.1610	8	\$ 1.28	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	44	\$ 4.20	\$ 0.0954	44	\$ 4.20	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	44	\$ 4.20	\$ 0.0954	44	\$ 4.20	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 25.75			\$ 25.57	\$ 0.18	-0.71%
HST	13%		\$ 3.35	13%		\$ 3.32	\$ 0.02	-0.71%
<b>Total Bill (including HST)</b>			\$ 29.10			\$ 28.89	\$ 0.21	-0.71%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 29.10			\$ 28.89	\$ 0.21	-0.71%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 25.45			\$ 25.27	\$ 0.18	-0.72%
HST	13%		\$ 3.31	13%		\$ 3.29	\$ 0.02	-0.72%
<b>Total Bill (including HST)</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 25.45			\$ 25.27	\$ 0.18	-0.72%
HST	13%		\$ 3.31	13%		\$ 3.29	\$ 0.02	-0.72%
<b>Total Bill (including HST)</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%

Customer Class: **STREET LIGHTING SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **50** kWhDemand **0** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.21	1	\$ 1.21	\$ 1.23	1	\$ 1.23	\$ 0.02	1.65%
Distribution Volumetric Rate	\$ 4.6966	0.13	\$ 0.61	\$ 4.7577	0.13	\$ 0.62	\$ 0.01	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1.82			\$ 1.85	\$ 0.03	1.53%
Line Losses on Cost of Power	\$ 0.0954	2	\$ 0.23	\$ 0.0954	2	\$ 0.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.6068	0	-\$ 0.08	-\$ 1.0585	0	-\$ 0.14	-\$ 0.06	74.44%
Low Voltage Service Charge	\$ 0.1239	0	\$ 0.02	\$ 0.1239	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1.99			\$ 1.96	-\$ 0.03	-1.55%
RTSR - Network	\$ 2.1297	0	\$ 0.28	\$ 2.0624	0	\$ 0.27	-\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4147	0	\$ 0.18	\$ 1.4197	0	\$ 0.18	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 2.45			\$ 2.41	-\$ 0.04	-1.59%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52	\$ 0.23	\$ 0.0044	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52	\$ 0.07	\$ 0.0013	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	52	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	32	\$ 2.56	\$ 0.0800	32	\$ 2.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9	\$ 1.10	\$ 0.1220	9	\$ 1.10	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9	\$ 1.45	\$ 0.1610	9	\$ 1.45	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	50	\$ 4.77	\$ 0.0954	50	\$ 4.77	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	50	\$ 4.77	\$ 0.0954	50	\$ 4.77	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 8.45			\$ 8.41	-\$ 0.04	-0.46%
HST	13%		\$ 1.10	13%		\$ 1.09	-\$ 0.01	-0.46%
<b>Total Bill (including HST)</b>			\$ 9.55			\$ 9.51	-\$ 0.04	-0.46%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on TOU</b>			\$ 9.55			\$ 9.51	-\$ 0.04	-0.46%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8.12			\$ 8.08	-\$ 0.04	-0.48%
HST	13%		\$ 1.06	13%		\$ 1.05	-\$ 0.01	-0.48%
<b>Total Bill (including HST)</b>			\$ 9.17			\$ 9.13	-\$ 0.04	-0.48%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9.17			\$ 9.13	-\$ 0.04	-0.48%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 8.12			\$ 8.08	-\$ 0.04	-0.48%
HST	13%		\$ 1.06	13%		\$ 1.05	-\$ 0.01	-0.48%
<b>Total Bill (including HST)</b>			\$ 9.17			\$ 9.13	-\$ 0.04	-0.48%
<b>Ontario Clean Energy Benefit 1</b>			\$ -					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 9.17			\$ 9.13	-\$ 0.04	-0.48%

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **1,600** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	1600	\$ 29.60	\$ 0.0141	1600	\$ 22.56	-\$ 7.04	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	1600	\$ -	\$ -	1600	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 48.96			\$ 45.53	-\$ 3.43	-7.01%
Line Losses on Cost of Power	\$ 0.1021	77	\$ 7.83	\$ 0.1021	77	\$ 7.83	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	1,600	-\$ 5.60	-\$ 0.0030	1,600	-\$ 4.80	\$ 0.80	-14.29%
Low Voltage Service Charge	\$ 0.0005	1,600	\$ 0.80	\$ 0.0005	1,600	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 52.78			\$ 50.15	-\$ 2.63	-4.98%
RTSR - Network	\$ 0.0076	1,677	\$ 12.74	\$ 0.0074	1,677	\$ 12.41	-\$ 0.34	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	1,677	\$ 8.89	\$ 0.0053	1,677	\$ 8.89	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 74.41			\$ 71.44	-\$ 2.97	-3.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1,677	\$ 7.38	\$ 0.0044	1,677	\$ 7.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1,677	\$ 2.18	\$ 0.0013	1,677	\$ 2.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,600	\$ 11.20	\$ 0.0070	100	\$ 0.70	-\$ 10.50	-93.75%
Ontario Electricity Support Program (OESP)				\$ -	1,677	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	1,024	\$ 81.92	\$ 0.0800	1,024	\$ 81.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	288	\$ 35.14	\$ 0.1220	288	\$ 35.14	\$ -	0.00%
TOU - On Peak	\$ 0.1610	288	\$ 46.37	\$ 0.1610	288	\$ 46.37	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	1,600	\$ 152.64	\$ 0.0954	1,600	\$ 152.64	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	1,600	\$ 152.64	\$ 0.0954	1,600	\$ 152.64	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 258.84			\$ 245.37	-\$ 13.47	-5.20%
HST	13%		\$ 33.65	13%		\$ 31.90	-\$ 1.75	-5.20%
<b>Total Bill (including HST)</b>			\$ 292.49			\$ 277.27	-\$ 15.22	-5.20%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 29.25					
<b>Total Bill on TOU</b>			\$ 263.24			\$ 277.27	\$ 14.03	5.33%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 248.05			\$ 234.59	-\$ 13.47	-5.43%
HST	13%		\$ 32.25	13%		\$ 30.50	-\$ 1.75	-5.43%
<b>Total Bill (including HST)</b>			\$ 280.30			\$ 265.08	-\$ 15.22	-5.43%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 28.03					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 252.27			\$ 265.08	\$ 12.81	5.08%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 248.05			\$ 234.59	-\$ 13.47	-5.43%
HST	13%		\$ 32.25	13%		\$ 30.50	-\$ 1.75	-5.43%
<b>Total Bill (including HST)</b>			\$ 280.30			\$ 265.08	-\$ 15.22	-5.43%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 28.03					
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 252.27			\$ 265.08	\$ 12.81	5.08%

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **Non-RPP (Retailer)**Consumption **1,600** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	1600	\$ 29.60	\$ 0.0141	1600	\$ 22.56	-\$ 7.04	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	1600	\$ -	\$ -	1600	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 48.96			\$ 45.53	-\$ 3.43	-7.01%
Line Losses on Cost of Power	\$ 0.0954	77	\$ 7.31	\$ 0.0954	77	\$ 7.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	1,600	\$ 2.40	-\$ 0.0030	1,600	-\$ 4.80	-\$ 7.20	-300.00%
Low Voltage Service Charge	\$ 0.0005	1,600	\$ 0.80	\$ 0.0005	1,600	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 60.26			\$ 49.63	-\$ 10.63	-17.64%
RTSR - Network	\$ 0.0076	1,677	\$ 12.74	\$ 0.0074	1,677	\$ 12.41	-\$ 0.34	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	1,677	\$ 8.89	\$ 0.0053	1,677	\$ 8.89	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 81.89			\$ 70.92	-\$ 10.97	-13.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1,677	\$ 7.38	\$ 0.0044	1,677	\$ 7.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1,677	\$ 2.18	\$ 0.0013	1,677	\$ 2.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,600	\$ 11.20	\$ 0.0070	100	\$ 0.70	-\$ 10.50	-93.75%
Ontario Electricity Support Program (OESP)				\$ -	1,677	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	1,024	\$ 81.92	\$ 0.0800	1,024	\$ 81.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	288	\$ 35.14	\$ 0.1220	288	\$ 35.14	\$ -	0.00%
TOU - On Peak	\$ 0.1610	288	\$ 46.37	\$ 0.1610	288	\$ 46.37	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	1,600	\$ 152.64	\$ 0.0954	1,600	\$ 152.64	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	1,600	\$ 152.64	\$ 0.0954	1,600	\$ 152.64	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 266.32			\$ 244.86	-\$ 21.47	-8.06%
HST	13%		\$ 34.62	13%		\$ 31.83	-\$ 2.79	-8.06%
<b>Total Bill (including HST)</b>			\$ 300.94			\$ 276.69	-\$ 24.26	-8.06%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 30.09					
<b>Total Bill on TOU</b>			\$ 270.85			\$ 276.69	\$ 5.83	2.15%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 255.54			\$ 234.07	-\$ 21.47	-8.40%
HST	13%		\$ 33.22	13%		\$ 30.43	-\$ 2.79	-8.40%
<b>Total Bill (including HST)</b>			\$ 288.76			\$ 264.50	-\$ 24.26	-8.40%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 28.88					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 259.88			\$ 264.50	\$ 4.62	1.78%

## Appendix E – Bill Impacts for Customers in the 10<sup>th</sup> Percentile before update for WCA from Lead/Lag Study

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**RPP / Non-RPP: **RPP**Consumption **286** kWhDemand **-** kWCurrent Loss Factor **1.0479**Proposed/Approved Loss Factor **1.0479**Ontario Clean Energy Benefit Applied? **Yes**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	285.5	\$ 5.28	\$ 0.0141	285.5	\$ 4.03	-\$ 1.26	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	285.5	\$ -	\$ -	285.5	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 24.64			\$ 27.00	\$ 2.35	9.55%
Line Losses on Cost of Power	\$ 0.1021	14	\$ 1.40	\$ 0.1021	14	\$ 1.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	286	-\$ 1.00	-\$ 0.0030	286	-\$ 0.86	\$ 0.14	-14.29%
Low Voltage Service Charge	\$ 0.0005	286	\$ 0.14	\$ 0.0005	286	\$ 0.14	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 25.97			\$ 28.47	\$ 2.50	9.61%
RTSR - Network	\$ 0.0076	299	\$ 2.27	\$ 0.0074	299	\$ 2.21	-\$ 0.06	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	299	\$ 1.59	\$ 0.0053	299	\$ 1.59	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 29.83			\$ 32.27	\$ 2.44	8.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	299	\$ 1.32	\$ 0.0044	299	\$ 1.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	299	\$ 0.39	\$ 0.0013	299	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	286	\$ 2.00	\$ -	286	\$ -	-\$ 2.00	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	299	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	183	\$ 14.62	\$ 0.0800	183	\$ 14.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	51	\$ 6.27	\$ 0.1220	51	\$ 6.27	\$ -	0.00%
TOU - On Peak	\$ 0.1610	51	\$ 8.27	\$ 0.1610	51	\$ 8.27	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	286	\$ 27.24	\$ 0.0954	286	\$ 27.24	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	286	\$ 27.24	\$ 0.0954	286	\$ 27.24	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 62.95			\$ 63.38	\$ 0.44	0.70%
HST	13%		\$ 8.18	13%		\$ 8.24	\$ 0.06	0.70%
<b>Total Bill (including HST)</b>			\$ 71.13			\$ 71.62	\$ 0.50	0.70%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 7.11					
<b>Total Bill on TOU</b>			\$ 64.02			\$ 71.62	\$ 7.61	11.88%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 61.02			\$ 61.46	\$ 0.44	0.72%
HST	13%		\$ 7.93	13%		\$ 7.99	\$ 0.06	0.72%
<b>Total Bill (including HST)</b>			\$ 68.95			\$ 69.45	\$ 0.50	0.72%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 6.90					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 62.05			\$ 69.45	\$ 7.40	11.92%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 61.02			\$ 61.46	\$ 0.44	0.72%
HST	13%		\$ 7.93	13%		\$ 7.99	\$ 0.06	0.72%
<b>Total Bill (including HST)</b>			\$ 68.95			\$ 69.45	\$ 0.50	0.72%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 6.90					
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 62.05			\$ 69.45	\$ 7.40	11.92%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>	
Consumption	286	kWh
Demand	-	kW
Current Loss Factor	1.0479	
Proposed/Approved Loss Factor	1.0479	
Ontario Clean Energy Benefit Applied?	Yes	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	285.5	\$ 5.28	\$ 0.0141	285.5	\$ 4.03	-\$ 1.26	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	285.5	\$ -	\$ -	285.5	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 24.64			\$ 27.00	\$ 2.35	9.55%
Line Losses on Cost of Power	\$ 0.0954	14	\$ 1.30	\$ 0.0954	14	\$ 1.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	286	\$ 0.43	-\$ 0.0030	286	-\$ 0.86	-\$ 1.28	-300.00%
Low Voltage Service Charge	\$ 0.0005	286	\$ 0.14	\$ 0.0005	286	\$ 0.14	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 27.31			\$ 28.38	\$ 1.07	3.91%
RTSR - Network	\$ 0.0076	299	\$ 2.27	\$ 0.0074	299	\$ 2.21	-\$ 0.06	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	299	\$ 1.59	\$ 0.0053	299	\$ 1.59	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 31.17			\$ 32.18	\$ 1.01	3.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	299	\$ 1.32	\$ 0.0044	299	\$ 1.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	299	\$ 0.39	\$ 0.0013	299	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	286	\$ 2.00	\$ -	286	\$ -	-\$ 2.00	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	299	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	183	\$ 14.62	\$ 0.0800	183	\$ 14.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	51	\$ 6.27	\$ 0.1220	51	\$ 6.27	\$ -	0.00%
TOU - On Peak	\$ 0.1610	51	\$ 8.27	\$ 0.1610	51	\$ 8.27	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.0954	286	\$ 27.24	\$ 0.0954	286	\$ 27.24	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.0954	286	\$ 27.24	\$ 0.0954	286	\$ 27.24	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 64.28			\$ 63.29	-\$ 0.99	-1.54%
HST	13%		\$ 8.36	13%		\$ 8.23	-\$ 0.13	-1.54%
<b>Total Bill (including HST)</b>			\$ 72.64			\$ 71.52	-\$ 1.12	-1.54%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 7.26					
<b>Total Bill on TOU</b>			\$ 65.38			\$ 71.52	\$ 6.14	9.39%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 62.36			\$ 61.37	-\$ 0.99	-1.59%
HST	13%		\$ 8.11	13%		\$ 7.98	-\$ 0.13	-1.59%
<b>Total Bill (including HST)</b>			\$ 70.46			\$ 69.35	-\$ 1.12	-1.59%
<b>Ontario Clean Energy Benefit 1</b>			-\$ 7.05					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 63.41			\$ 69.35	\$ 5.93	9.35%

## Appendix F – 2016 IRM model

# Incentive Regulation Model for 2016 Filers

Quick

Ontario  
Distrib

Chapte  
Electric  
2016 ra

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

We are applying for rates effective

Rate-Setting Method

Please indicate in which Rate Year the Group 1  
accounts were last cleared<sup>1</sup>

Please indicate the last Cost of Service  
Re-Basing Year

## 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.*

# Ontario Energy Board

## Incentive Regulation Model for 2016 Filers

### Niagara Peninsula Energy Inc.

#### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date June 1, 2015**

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

EB-2014-0096

### RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. 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	\$	18.43
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	0.93
Distribution Volumetric Rate	\$/kWh	0.0185
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kWh	(0.0005)
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or 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	\$	37.76
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	2.73
Distribution Volumetric Rate	\$/kWh	0.0138
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kWh	(0.0010)
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or 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	\$	102.31
Distribution Volumetric Rate	\$/kW	3.3629
Low Voltage Service Rate	\$/kW	0.1612
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	0.9703
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kW	(0.4781)
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1427)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8172
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8413

### 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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak 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 customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. 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)	\$	19.53
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kWh	(0.0012)
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## 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	\$	16.95
Distribution Volumetric Rate	\$/kW	21.1488
Low Voltage Service Rate	\$/kW	0.1347
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	0.9444
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kW	2.6266
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1122)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0858
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5386

### 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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. 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)	\$	1.21
Distribution Volumetric Rate	\$/kW	4.6966
Low Voltage Service Rate	\$/kW	0.1239
Rate Rider for Disposition of Global Adjustment Account (2015) - effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	0.8988
Rate Rider for Disposition of Deferral/Variance Accounts (2015) - effective until April 30, 2016	\$/kW	(0.4471)
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.0585)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1297
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4147

### 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

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## 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%

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## SPECIFIC SERVICE CHARGES

### APPLICATION

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

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

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

### Customer Administration

Returned cheque charge (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late Payment - per month	%	1.50%
Late Payment - per annum	%	19.56%
Collection of account charge - no disconnection	\$	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

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary Service install & remove - overhead - no transformer	\$	500.00
Temporary Service install & remove - underground - no transformer	\$	300.00
Temporary Service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles	\$	22.35

## Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## RETAIL SERVICE CHARGES (if applicable)

### 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.

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	\$	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(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	1.0479
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0374



## 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.

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

# 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 <sup>2</sup>	Board-Approved Disposition during 2011	Adjustments during 2011 - other <sup>1</sup>	Closing Principal Balance as of Dec-31-11
<b>Group 1 Accounts</b>						
LV Variance Account	1550					
Smart Metering Entity Charge Variance	1551					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
RSVA - Power (excluding Global Adjustment)	1588					
RSVA - Global Adjustment	1589					
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)					
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)					
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)					
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)					
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)					
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)					
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)					
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595_(2014)					
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	0	
<b>Total Group 1 Balance</b>		0	0	0	0	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>					
<b>Total including Account 1568</b>		0	0	0	0	

## 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.

Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Board-Approved Disposition during 2011	Adjustments during 2011 - other <sup>2</sup>	Closing Interest Amounts as of Dec-31-11
<b>Group 1 Accounts</b>						
LV Variance Account	1550					0
Smart Metering Entity Charge Variance	1551					
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					0
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)					0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)					0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)					0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)					0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)					0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)					0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)					0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>						
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	0	0
<b>Total Group 1 Balance</b>		0	0	0	0	0
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>					0
<b>Total including Account 1568</b>		0	0	0	0	0

# 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.

		2012				
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments <sup>2</sup>	Board-Approved Disposition during 2012	Adjustments during 2012 - other <sup>1</sup>	Closing Principal Balance as of Dec-31-12
<b>Group 1 Accounts</b>						
LV Variance Account	1550	0			(123,432)	(123,432)
Smart Metering Entity Charge Variance	1551					
RSVA - Wholesale Market Service Charge	1580	0			(3,164,722)	(3,164,722)
RSVA - Retail Transmission Network Charge	1584	0			876,443	876,443
RSVA - Retail Transmission Connection Charge	1586	0			650,143	650,143
RSVA - Power (excluding Global Adjustment)	1588	0			(4,719,278)	(4,719,278)
RSVA - Global Adjustment	1589	0			3,681,340	3,681,340
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)	0			(1,776,570)	(1,776,570)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	0			(43,770)	(43,770)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>						
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595_(2014)	0				0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	3,681,340	3,681,340
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	(8,301,187)	(8,301,187)
<b>Total Group 1 Balance</b>		0	0	0	(4,619,847)	(4,619,847)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>					0
<b>Total including Account 1568</b>		0	0	0	(4,619,847)	(4,619,847)

# 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.

Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Board-Approved Disposition during 2012	Adjustments during 2012 - other <sup>2</sup>	Closing Interest Amounts as of Dec-31-12
<b>Group 1 Accounts</b>						
LV Variance Account	1550	0			1,664	1,664
Smart Metering Entity Charge Variance	1551					
RSVA - Wholesale Market Service Charge	1580	0			(29,963)	(29,963)
RSVA - Retail Transmission Network Charge	1584	0			10,477	10,477
RSVA - Retail Transmission Connection Charge	1586	0			(850)	(850)
RSVA - Power (excluding Global Adjustment)	1588	0			(104,524)	(104,524)
RSVA - Global Adjustment	1589	0			42,784	42,784
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)	0			1,695,251	1,695,251
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	0			(64,405)	(64,405)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)	0				0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>						
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	42,784	42,784
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	1,507,650	1,507,650
<b>Total Group 1 Balance</b>		0	0	0	1,550,434	1,550,434
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>					0
<b>Total including Account 1568</b>		0	0	0	1,550,434	1,550,434

# 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.

Account Descriptions		2013				
		Opening Principal Amounts as of Jan-1-13	Transactions Debit / (Credit) during 2013 excluding interest and adjustments <sup>2</sup>	Board-Approved Disposition during 2013	Adjustments during 2013 - other <sup>1</sup>	Closing Principal Balance as of Dec-31-13
<b>Group 1 Accounts</b>						
LV Variance Account	1550	(123,432)	67,739			(55,694)
Smart Metering Entity Charge Variance	1551	0	36,447			36,447
RSVA - Wholesale Market Service Charge	1580	(3,164,722)	(916,481)			(4,081,203)
RSVA - Retail Transmission Network Charge	1584	876,443	606,068			1,482,511
RSVA - Retail Transmission Connection Charge	1586	650,143	394,500			1,044,642
RSVA - Power (excluding Global Adjustment)	1588	(4,719,278)	(1,550,163)			(6,269,441)
RSVA - Global Adjustment	1589	3,681,340	1,610,241			5,291,581
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)	(1,776,570)	4,442			(1,772,128)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	(43,770)	(2,161)			(45,931)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	0				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	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	3,681,340	1,610,241	0	0	5,291,581
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(8,301,187)	(1,359,610)	0	0	(9,660,797)
<b>Total Group 1 Balance</b>		(4,619,847)	250,631	0	0	(4,369,216)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>						
	1568	0				0
<b>Total including Account 1568</b>		(4,619,847)	250,631	0	0	(4,369,216)

# 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.

Account Descriptions	Account Number	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other <sup>2</sup>	Closing Interest Amounts as of Dec-31-13	Opening Principal Amounts as of Jan-1-14
<b>Group 1 Accounts</b>							
LV Variance Account	1550	1,664	3,070			4,734	(55,694)
Smart Metering Entity Charge Variance	1551	0	509			509	36,447
RSVA - Wholesale Market Service Charge	1580	(29,963)	(40,248)			(70,211)	(4,081,203)
RSVA - Retail Transmission Network Charge	1584	10,477	10,347			20,823	1,482,511
RSVA - Retail Transmission Connection Charge	1586	(850)	6,819			5,969	1,044,642
RSVA - Power (excluding Global Adjustment)	1588	(104,524)	(100,263)			(204,787)	(6,269,441)
RSVA - Global Adjustment	1589	42,784	12,814			55,598	5,291,581
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)	1,695,251	(39,697)			1,655,554	(1,772,128)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	(64,405)	822			(63,583)	(45,931)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)	0				0	0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>							
<b>RSVA - Global Adjustment</b>	<b>1589</b>	42,784	12,814	0	0	55,598	5,291,581
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		1,507,650	(158,641)	0	0	1,349,010	(9,660,797)
<b>Total Group 1 Balance</b>		1,550,434	(145,826)	0	0	1,404,608	(4,369,216)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	0				0	0
<b>Total including Account 1568</b>		1,550,434	(145,826)	0	0	1,404,608	(4,369,216)

## 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.

		2014				
Account Descriptions	Account Number	Transactions Debit / (Credit) during 2014 excluding interest and adjustments <sup>2</sup>	Board-Approved Disposition during 2014	Adjustments during 2014 - other <sup>1</sup>	Closing Principal Balance as of Dec-31-14	Opening Interest Amounts as of Jan-1-14
<b>Group 1 Accounts</b>						
LV Variance Account	1550	99,352	(123,432)		167,090	4,734
Smart Metering Entity Charge Variance	1551	(10,120)	0		26,327	509
RSVA - Wholesale Market Service Charge	1580	(380,379)	(3,164,722)		(1,296,860)	(70,211)
RSVA - Retail Transmission Network Charge	1584	376,405	876,442		982,474	20,823
RSVA - Retail Transmission Connection Charge	1586	326,752	650,143		721,251	5,969
RSVA - Power (excluding Global Adjustment)	1588	(3,109,170)	(4,719,278)		(4,659,332)	(204,787)
RSVA - Global Adjustment	1589	2,828,517	3,681,341		4,438,757	55,598
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)				0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)				0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)		(1,772,128)		(0)	1,655,554
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)		(45,931)		0	(63,583)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)				0	0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)				0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)					
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>						
	1595_(2014)	1,993,400	4,619,847		(2,626,447)	0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	2,828,517	3,681,341	0	4,438,757	55,598
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(703,760)	(3,679,060)	0	(6,685,496)	1,349,010
<b>Total Group 1 Balance</b>		2,124,757	2,281	0	(2,246,739)	1,404,608
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>				0	0
<b>Total including Account 1568</b>		2,124,757	2,281	0	(2,246,739)	1,404,608

## 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.

Account Descriptions	Account Number	Interest Jan-1 to Dec-31-14	Board-Approved Disposition during 2014	Adjustments during 2014 - other <sup>2</sup>	Closing Interest Amounts as of Dec-31-14
<b>Group 1 Accounts</b>					
LV Variance Account	1550	1,548	(755)		7,037
Smart Metering Entity Charge Variance	1551	483	0		992
RSVA - Wholesale Market Service Charge	1580	(25,477)	(91,992)		(3,697)
RSVA - Retail Transmission Network Charge	1584	17,148	27,655		10,317
RSVA - Retail Transmission Connection Charge	1586	12,518	11,893		6,594
RSVA - Power (excluding Global Adjustment)	1588	(74,694)	(197,022)		(82,458)
RSVA - Global Adjustment	1589	45,733	114,939		(13,607)
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)				0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)				0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)		1,655,554		0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)		(63,583)		0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)				0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)				0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)				0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>	1595_(2014)	(31,875)	(1,473,265)		1,441,390
<b>RSVA - Global Adjustment</b>	<b>1589</b>	45,733	114,939	0	(13,607)
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(100,348)	(131,514)	0	1,380,176
<b>Total Group 1 Balance</b>		(54,615)	(16,576)	0	1,366,569
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>				0
<b>Total including Account 1568</b>		(54,615)	(16,576)	0	1,366,569

# 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.

Account Descriptions	Account Number	2015				Projected
		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 <sup>3</sup>
<b>Group 1 Accounts</b>						
LV Variance Account	1550	67,738	6,817	99,352	221	1,093
Smart Metering Entity Charge Variance	1551	36,447	1,223	(10,120)	(231)	(111)
RSVA - Wholesale Market Service Charge	1580	(916,482)	3,818	(380,379)	(7,514)	(4,184)
RSVA - Retail Transmission Network Charge	1584	606,069	5,047	376,405	5,269	4,140
RSVA - Retail Transmission Connection Charge	1586	394,500	1,808	326,752	4,785	3,594
RSVA - Power (excluding Global Adjustment)	1588	(1,550,163)	(38,148)	(3,109,170)	(44,310)	(34,201)
RSVA - Global Adjustment	1589	1,610,240	(27,779)	2,828,517	14,173	31,114
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)			0	0	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)			0	0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)			(0)	0	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)			0	0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)			0	0	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)			0	0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)			(2,626,447)	1,441,390	
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>						
<b>RSVA - Global Adjustment</b>	<b>1589</b>	1,610,240	(27,779)	2,828,517	14,173	31,114
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(1,361,890)	(19,434)	(5,323,606)	1,399,610	(29,669)
<b>Total Group 1 Balance</b>		248,350	(47,214)	(2,495,089)	1,413,783	1,445
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	0	0	0	0	
<b>Total including Account 1568</b>		248,350	(47,214)	(2,495,089)	1,413,783	1,445

# 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.

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

Interest on Dec-31-14 Balances			As of Dec 31, 2014 (RRR - 2.1.7) April 30, 2015
Account Descriptions	Account Number	Projected Interest from January 1, 2016 to April 30, 2016 on Dec 31, 2014 balance adjusted for disposition during 2014 <sup>3</sup>	
			Total Claim
<b>Group 1 Accounts</b>			
LV Variance Account	1550	364	101,030
Smart Metering Entity Charge Variance	1551	(37)	(10,500)
RSVA - Wholesale Market Service Charge	1580	(1,395)	(393,472)
RSVA - Retail Transmission Network Charge	1584	1,380	387,195
RSVA - Retail Transmission Connection Charge	1586	1,198	336,330
RSVA - Power (excluding Global Adjustment)	1588	(11,400)	(3,199,081)
RSVA - Global Adjustment	1589	10,371	2,884,174
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)		0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)		0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)		(0)
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	<input checked="" type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	<input checked="" type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	<input checked="" type="checkbox"/> Check to Dispose of Account	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)	<input type="checkbox"/> Check to Dispose of Account	0
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>			
RSVA - Global Adjustment	1589	10,371	2,884,174
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(9,890)	(2,778,498)
Total Group 1 Balance		482	105,677
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>			
	1568		0
<b>Total including Account 1568</b>			
		482	105,677

- ☒ Check to Dispose of Account
- ☒ Check to Dispose of Account
- ☒ Check to Dispose of Account
- ☐ Check to Dispose of Account

## 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.

Account Descriptions	Account Number	Variance RRR vs. 2014 Balance (Principal + Interest)
<b>Group 1 Accounts</b>		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance	1551	(0)
RSVA - Wholesale Market Service Charge	1580	1
RSVA - Retail Transmission Network Charge	1584	0
RSVA - Retail Transmission Connection Charge	1586	(0)
RSVA - Power (excluding Global Adjustment)	1588	(1)
RSVA - Global Adjustment	1589	1
Disposition and Recovery/Refund of Regulatory Balances (2008) <sup>4</sup>	1595_(2008)	0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>4</sup>	1595_(2009)	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>4</sup>	1595_(2010)	0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>4</sup>	1595_(2011)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>4</sup>	1595_(2012)	(39,079)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>4</sup>	1595_(2013)	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>4</sup>	1595_(2014)	(0)
<i>Not to be disposed of unless rate rider has expired and balance has been audited</i>		
<b>RSVA - Global Adjustment</b>	<b>1589</b>	1
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(39,080)
<b>Total Group 1 Balance</b>		(39,080)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	0
<b>Total including Account 1568</b>		(39,080)

 Ontario Energy Board

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](#).

** Auto Populated by Rate Generator from most recent RRR Filing **										** Applicant to Enter **			** Applicant to Enter **										** Auto Populated** (Q1-2015)
Rate Class	Unit	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)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	GA Allocator for Class A, Non-WMP Customers (if applicable) <sup>4</sup>	Billed kWh for Class A, Non-WMP Customers (if applicable)	Billed kW for Class A, Non-WMP Customers (if applicable)	Billed kWh for Non-RPP Customers LESS Class A Consumption	Billed kW for Non-RPP Customers LESS Class A Demand	1595 Recovery Share Proportion (2008) <sup>1</sup>	1595 Recovery Share Proportion (2009) <sup>1</sup>	1595 Recovery Share Proportion (2010) <sup>1</sup>	1595 Recovery Share Proportion (2011) <sup>1</sup>	1595 Recovery Share Proportion (2012) <sup>1</sup>	1595 Recovery Share Proportion (2013) <sup>1</sup>	1595 Recovery Share Proportion (2014) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	416,585,049	0	29,779,494	0	0	0	416,585,049	0				29,779,494	0									47,024
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	129,969,466	0	20,213,452	0	0	0	129,969,466	0				20,213,452	0									4,406
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	639,303,434	1,662,695	576,745,897	1,497,828	0	0	639,303,434	1,662,695				576,745,897	1,497,828									
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,851,221	0	0	0	0	0	1,851,221	0				0	0									
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	256,092	676	23,213	61	0	0	256,092	676				23,213	61									
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,429,625	20,750	7,366,034	20,552	0	0	7,429,625	20,750				7,366,034	20,552									
Total		1,195,394,887	1,684,121	634,128,090	1,518,441	0	0	1,195,394,887	1,684,121	0%	0	0	634,128,090	1,518,441	0%	0%	0%	0%	0%	0%	0%	\$0.00	51,430

Threshold Test

Total Claim (including Account 1568) \$105,677

Total Claim for Threshold Test (All Group 1 Accounts) \$105,677

Threshold Test (Total claim per kWh)<sup>2</sup> \$0.0001 **Claim does not meet the threshold test.**

As per Section 3.2.3 of the 2016 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

Account 1589 Memo Calculation \$0.0045 *Balance in Account 1589 divided by Non-RPP kWh less Class A kWh (column N)*

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

<sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>2</sup> The Threshold Test does not include the amount in 1568.

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

<sup>4</sup> 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.

 Ontario Energy Board

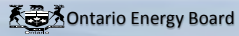
# Incentive Regulation Model for 2016 Filers

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		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP		allocated based on Total less WMP	
					1550	1551	1580	1584	1586	1588	1589	1595_(2008)	1595_(2009)	1595_(2010)	1595_(2011)	1595_(2012)	1595_(2013)	1595_(2014)	1568	
RESIDENTIAL SERVICE CLASSIFICATION	34.8%	4.7%	91.4%	34.8%																
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	10.9%	3.2%	8.6%	10.9%																
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	53.5%	91.0%	0.0%	53.5%																
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.0%	0.2%																
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0.0%																
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	1.2%	0.0%	0.6%																0
Total	100.0%	100.0%	100.0%	100.0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\* 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.



## Incentive Regulation Model for 2016 Filers

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

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

12
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)	Allocation of Balance in Account 1589	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 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
RESIDENTIAL SERVICE CLASSIFICATION	kWh	416,585,049	0	416,585,049	0	0		0.0000		0		0	29,779,494		0.0000		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	129,969,466	0	129,969,466	0	0		0.0000		0		0	20,213,452		0.0000		
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	639,303,434	1,662,695	639,303,434	1,662,695	0		0.0000		0		0	1,497,828		0.0000		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,851,221	0	1,851,221	0	0		0.0000		0		0	0		0.0000		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	256,092	676	256,092	676	0		0.0000		0		0	61		0.0000		
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,429,625	20,750	7,429,625	20,750	0		0.0000		0	0	0	20,552	0	0.0000	0.0000	0.0000



Ontario Energy Board

# Incentive Regulation Model for 2016 Filers

## Summary - Sharing of Tax Change Forecast Amounts

For the 2015 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

Taxable Capital (if you are not claiming capital tax, please enter your Board-Approved Rate Base)

Deduction from taxable capital up to \$15,000,000

Net Taxable Capital

Rate

Ontario Capital Tax (Deductible, not grossed-up)

### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

Regulatory Taxable Income

Corporate Tax Rate

Tax Impact

### Grossed-up Tax Amount

Tax Related Amounts Forecast from Capital Tax Rate Changes

Tax Related Amounts Forecast from Income Tax Rate Changes

Total Tax Related Amounts

Incremental Tax Savings

Sharing of Tax Amount (50%)

2015

2016

\$ -

\$ -

\$ - \$ -

0.00%

\$ - \$ -

\$ -

15.500%

\$ -

\$ -

\$ - \$ -

\$ - \$ -

\$ - \$ -

\$ -

\$ -

## 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-based 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							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW		0	0	0			0	0	0	0	0.0%	0.0%	0.0%	0.0%
<b>Total</b>			0	0	0			0	0	0	0				0.0%

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	416,585,049		0	0.00 S/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	129,969,466		0	0.0000 kWh
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	639,303,434	1,662,695	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,851,221		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	256,092	676	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	7,429,625	20,750	0	0.0000 kW
<b>Total</b>		1,195,394,887	1,684,121	\$0	



Ontario Energy Board

## 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	0.0076	416,585,049	0	1.0479	436,539,473
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	416,585,049	0	1.0479	436,539,473
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	129,969,466	0	1.0479	136,195,003
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	129,969,466	0	1.0479	136,195,003
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8172	639,303,434	1,662,695		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8413	639,303,434	1,662,695		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	1,851,221	0	1.0479	1,939,894
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	1,851,221	0	1.0479	1,939,894
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0858	256,092	676		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5386	256,092	676		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1297	7,429,625	20,750		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4147	7,429,625	20,750		

## 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	\$ 1.77	\$ 1.77	\$ 1.77
Both Line and Transformation Connection Service Rate		kW	\$ 1.77	\$ 1.77	\$ 1.77

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 Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	170,599	\$3.82	\$ 651,687	175,338	\$0.82	\$ 143,777	127,865	\$1.98	\$ 253,173	\$ 396,950
February	157,268	\$3.82	\$ 600,765	159,991	\$0.82	\$ 131,193	119,524	\$1.98	\$ 236,658	\$ 367,850
March	154,478	\$3.82	\$ 590,105	154,821	\$0.82	\$ 126,953	114,589	\$1.98	\$ 226,886	\$ 353,839
April	127,975	\$3.82	\$ 488,865	136,142	\$0.82	\$ 111,636	100,652	\$1.98	\$ 199,291	\$ 310,928
May	148,469	\$3.82	\$ 567,153	130,869	\$0.82	\$ 107,312	115,617	\$1.98	\$ 228,921	\$ 336,233
June	193,002	\$3.82	\$ 737,269	199,090	\$0.82	\$ 163,254	150,107	\$1.98	\$ 297,212	\$ 460,466
July	194,620	\$3.82	\$ 743,450	197,658	\$0.82	\$ 162,080	149,924	\$1.98	\$ 296,849	\$ 458,929
August	184,333	\$3.82	\$ 704,151	189,446	\$0.82	\$ 155,346	142,598	\$1.98	\$ 282,344	\$ 437,690
September	185,842	\$3.82	\$ 709,916	200,897	\$0.82	\$ 164,736	152,707	\$1.98	\$ 302,360	\$ 467,096
October	121,440	\$3.82	\$ 463,900	136,370	\$0.82	\$ 111,823	105,675	\$1.98	\$ 209,236	\$ 321,060
November	138,581	\$3.82	\$ 529,379	146,226	\$0.82	\$ 119,905	108,347	\$1.98	\$ 214,527	\$ 334,432
December	140,905	\$3.82	\$ 538,257	143,373	\$0.82	\$ 117,566	122,131	\$1.98	\$ 241,820	\$ 359,386
<b>Total</b>	<b>1,917,512</b>	<b>\$ 3.82</b>	<b>\$ 7,324,897</b>	<b>1,970,222</b>	<b>\$ 0.82</b>	<b>\$ 1,615,582</b>	<b>1,509,736</b>	<b>\$ 1.98</b>	<b>\$ 2,989,278</b>	<b>\$ 4,604,859</b>

Hydro One Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	44,896	\$3.23	\$ 145,014	44,098	\$0.65	\$ 28,664	40,348	\$1.62	\$ 65,364	\$ 94,027
February	36,190	\$3.23	\$ 116,895	36,097	\$0.65	\$ 23,463	41,719	\$1.62	\$ 67,584	\$ 91,047
March	33,048	\$3.23	\$ 106,746	33,015	\$0.65	\$ 21,460	43,527	\$1.62	\$ 70,513	\$ 91,973
April	28,809	\$3.23	\$ 93,053	28,945	\$0.65	\$ 18,814	38,843	\$1.62	\$ 62,926	\$ 81,740
May	29,410	\$3.23	\$ 94,995	29,311	\$0.65	\$ 19,052	39,499	\$1.62	\$ 63,989	\$ 83,042
June	34,819	\$3.23	\$ 112,466	34,729	\$0.65	\$ 22,574	15,086	\$1.62	\$ 24,439	\$ 47,013
July	36,361	\$3.23	\$ 117,447	36,289	\$0.65	\$ 23,588	17,041	\$1.62	\$ 27,607	\$ 51,195
August	36,781	\$3.23	\$ 118,803	36,711	\$0.65	\$ 23,862	22,963	\$1.62	\$ 37,201	\$ 61,063
September	26,600	\$3.23	\$ 85,918	26,506	\$0.65	\$ 17,229	8,733	\$1.62	\$ 14,147	\$ 31,376
October	34,271	\$3.23	\$ 110,696	34,715	\$0.65	\$ 22,565	39,492	\$1.62	\$ 63,977	\$ 86,542
November	41,412	\$3.23	\$ 133,760	41,268	\$0.65	\$ 26,824	50,237	\$1.62	\$ 81,383	\$ 108,208
December	43,653	\$3.23	\$ 141,000	43,338	\$0.65	\$ 28,170	47,082	\$1.62	\$ 76,272	\$ 104,442
<b>Total</b>	<b>426,251</b>	<b>\$ 3.23</b>	<b>\$ 1,376,792</b>	<b>425,023</b>	<b>\$ 0.65</b>	<b>\$ 276,265</b>	<b>404,570</b>	<b>\$ 1.62</b>	<b>\$ 655,404</b>	<b>\$ 931,668</b>

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00		17,067	\$1.77	\$ 30,208	\$ 30,208
February		\$0.00			\$0.00		15,291	\$1.77	\$ 27,066	\$ 27,066
March		\$0.00			\$0.00		14,988	\$1.77	\$ 26,528	\$ 26,528
April		\$0.00			\$0.00		12,670	\$1.77	\$ 22,426	\$ 22,426
May		\$0.00			\$0.00		13,080	\$1.77	\$ 23,151	\$ 23,151
June		\$0.00			\$0.00		14,416	\$1.77	\$ 25,516	\$ 25,516
July		\$0.00			\$0.00		15,162	\$1.77	\$ 26,836	\$ 26,836
August		\$0.00			\$0.00		13,563	\$1.77	\$ 24,007	\$ 24,007
September		\$0.00			\$0.00		12,475	\$1.77	\$ 22,081	\$ 22,081
October		\$0.00			\$0.00		11,106	\$1.77	\$ 19,658	\$ 19,658
November		\$0.00			\$0.00		9,605	\$1.77	\$ 17,000	\$ 17,000
December		\$0.00			\$0.00		11,299	\$1.77	\$ 20,000	\$ 20,000
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>160,721</b>	<b>\$ 1.77</b>	<b>\$ 284,476</b>	<b>\$ 284,476</b>



# 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		\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	215,494	\$3.70	\$ 796,700	219,436	\$0.79	\$ 172,441	185,280	\$1.88	\$ 348,745	\$ 521,185
February	193,459	\$3.71	\$ 717,660	196,088	\$0.79	\$ 154,656	176,534	\$1.88	\$ 331,308	\$ 485,963
March	187,526	\$3.72	\$ 696,851	187,836	\$0.79	\$ 148,413	173,103	\$1.87	\$ 323,928	\$ 472,341
April	156,784	\$3.71	\$ 581,918	165,087	\$0.79	\$ 130,451	152,165	\$1.87	\$ 284,643	\$ 415,094
May	177,880	\$3.72	\$ 662,148	160,180	\$0.79	\$ 126,365	168,196	\$1.88	\$ 316,061	\$ 442,426
June	227,822	\$3.73	\$ 849,735	233,818	\$0.79	\$ 185,827	179,609	\$1.93	\$ 347,167	\$ 532,995
July	230,982	\$3.73	\$ 860,897	233,947	\$0.79	\$ 185,668	182,127	\$1.93	\$ 351,293	\$ 536,960
August	221,114	\$3.72	\$ 822,954	226,157	\$0.79	\$ 179,208	179,125	\$1.92	\$ 343,552	\$ 522,760
September	212,442	\$3.75	\$ 795,834	227,403	\$0.80	\$ 181,965	173,915	\$1.95	\$ 338,588	\$ 520,553
October	155,711	\$3.69	\$ 574,596	171,085	\$0.79	\$ 134,388	156,273	\$1.87	\$ 292,871	\$ 427,259
November	179,993	\$3.68	\$ 663,140	187,494	\$0.78	\$ 146,730	168,188	\$1.86	\$ 312,910	\$ 459,640
December	184,558	\$3.68	\$ 679,257	186,712	\$0.78	\$ 145,736	180,512	\$1.87	\$ 338,092	\$ 483,828
<b>Total</b>	2,343,764	\$ 3.71	\$ 8,701,689	2,395,244	\$ 0.79	\$ 1,891,847	2,075,027	\$ 1.89	\$ 3,929,158	\$ 5,821,004



# 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 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	170,599	\$ 3.7800	\$ 644,863	175,338	\$ 0.8600	\$ 150,791	127,865	\$ 2.0000	\$ 255,730	\$ 406,521
February	157,268	\$ 3.7800	\$ 594,474	159,991	\$ 0.8600	\$ 137,592	119,524	\$ 2.0000	\$ 239,048	\$ 376,640
March	154,478	\$ 3.7800	\$ 583,925	154,821	\$ 0.8600	\$ 133,146	114,589	\$ 2.0000	\$ 229,178	\$ 362,324
April	127,975	\$ 3.7800	\$ 483,746	136,142	\$ 0.8600	\$ 117,082	100,652	\$ 2.0000	\$ 201,304	\$ 318,386
May	148,469	\$ 3.7800	\$ 561,214	130,869	\$ 0.8600	\$ 112,547	115,617	\$ 2.0000	\$ 231,234	\$ 343,781
June	193,002	\$ 3.7800	\$ 729,549	199,090	\$ 0.8600	\$ 171,217	150,107	\$ 2.0000	\$ 300,214	\$ 471,432
July	194,620	\$ 3.7800	\$ 735,665	197,658	\$ 0.8600	\$ 169,986	149,924	\$ 2.0000	\$ 299,848	\$ 469,834
August	184,333	\$ 3.7800	\$ 696,778	189,446	\$ 0.8600	\$ 162,924	142,598	\$ 2.0000	\$ 285,196	\$ 448,120
September	185,842	\$ 3.7800	\$ 702,482	200,897	\$ 0.8600	\$ 172,772	152,707	\$ 2.0000	\$ 305,414	\$ 478,186
October	121,440	\$ 3.7800	\$ 459,043	136,370	\$ 0.8600	\$ 117,278	105,675	\$ 2.0000	\$ 211,350	\$ 328,628
November	138,581	\$ 3.7800	\$ 523,836	146,226	\$ 0.8600	\$ 125,754	108,347	\$ 2.0000	\$ 216,694	\$ 342,448
December	140,905	\$ 3.7800	\$ 532,621	143,373	\$ 0.8600	\$ 123,301	122,131	\$ 2.0000	\$ 244,263	\$ 367,564
<b>Total</b>	<b>1,917,512</b>	<b>\$ 3.78</b>	<b>\$ 7,248,197</b>	<b>1,970,222</b>	<b>\$ 0.86</b>	<b>\$ 1,694,391</b>	<b>1,509,736</b>	<b>\$ 2.00</b>	<b>\$ 3,019,472</b>	<b>\$ 4,713,863</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	44,896	\$ 3.3765	\$ 151,591	44,098	\$ 0.7167	\$ 31,605	40,348	\$ 1.6200	\$ 65,364	\$ 96,969
February	36,190	\$ 3.3765	\$ 122,197	36,097	\$ 0.7167	\$ 25,871	41,719	\$ 1.6200	\$ 67,584	\$ 93,455
March	33,048	\$ 3.3765	\$ 111,588	33,015	\$ 0.7167	\$ 23,662	43,527	\$ 1.6200	\$ 70,513	\$ 94,175
April	28,809	\$ 3.3765	\$ 97,274	28,945	\$ 0.7167	\$ 20,745	38,843	\$ 1.6200	\$ 62,926	\$ 83,671
May	29,410	\$ 3.4121	\$ 100,351	29,311	\$ 0.7879	\$ 23,095	39,499	\$ 1.8018	\$ 71,170	\$ 94,265
June	34,819	\$ 3.4121	\$ 118,806	34,729	\$ 0.7879	\$ 27,363	15,086	\$ 1.8018	\$ 27,182	\$ 54,544
July	36,361	\$ 3.4121	\$ 124,068	36,289	\$ 0.7879	\$ 28,592	17,041	\$ 1.8018	\$ 30,705	\$ 59,297
August	36,781	\$ 3.4121	\$ 125,501	36,711	\$ 0.7879	\$ 28,925	22,963	\$ 1.8018	\$ 41,376	\$ 70,300
September	26,600	\$ 3.4121	\$ 90,762	26,506	\$ 0.7879	\$ 20,884	8,733	\$ 1.8018	\$ 15,735	\$ 36,619
October	34,271	\$ 3.4121	\$ 116,937	34,715	\$ 0.7879	\$ 27,352	39,492	\$ 1.8018	\$ 71,156	\$ 98,508
November	41,412	\$ 3.4121	\$ 141,301	41,268	\$ 0.7879	\$ 32,515	50,237	\$ 1.8018	\$ 90,516	\$ 123,031
December	43,653	\$ 3.4121	\$ 148,949	43,338	\$ 0.7879	\$ 34,146	47,082	\$ 1.8018	\$ 84,832	\$ 118,978
<b>Total</b>	<b>426,251</b>	<b>\$ 3.40</b>	<b>\$ 1,449,324</b>	<b>425,023</b>	<b>\$ 0.76</b>	<b>\$ 324,754</b>	<b>404,570</b>	<b>\$ 1.73</b>	<b>\$ 699,060</b>	<b>\$ 1,023,814</b>

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	-	\$ -	\$ -	-	\$ -	\$ -	17,067	\$ 1.7700	\$ 30,208	\$ 30,208
February	-	\$ -	\$ -	-	\$ -	\$ -	15,291	\$ 1.7700	\$ 27,066	\$ 27,066
March	-	\$ -	\$ -	-	\$ -	\$ -	14,988	\$ 1.7700	\$ 26,528	\$ 26,528
April	-	\$ -	\$ -	-	\$ -	\$ -	12,670	\$ 1.7700	\$ 22,426	\$ 22,426
May	-	\$ -	\$ -	-	\$ -	\$ -	13,080	\$ 1.7700	\$ 23,151	\$ 23,151
June	-	\$ -	\$ -	-	\$ -	\$ -	14,416	\$ 1.7700	\$ 25,516	\$ 25,516
July	-	\$ -	\$ -	-	\$ -	\$ -	15,162	\$ 1.7700	\$ 26,836	\$ 26,836
August	-	\$ -	\$ -	-	\$ -	\$ -	13,563	\$ 1.7700	\$ 24,007	\$ 24,007
September	-	\$ -	\$ -	-	\$ -	\$ -	12,475	\$ 1.7700	\$ 22,081	\$ 22,081
October	-	\$ -	\$ -	-	\$ -	\$ -	11,106	\$ 1.7700	\$ 19,658	\$ 19,658
November	-	\$ -	\$ -	-	\$ -	\$ -	9,605	\$ 1.7700	\$ 17,000	\$ 17,000
December	-	\$ -	\$ -	-	\$ -	\$ -	11,299	\$ 1.7700	\$ 20,000	\$ 20,000
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>160,721</b>	<b>\$ 1.77</b>	<b>\$ 284,476</b>	<b>\$ 284,476</b>

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
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Total		Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	215,494	\$3.70	\$ 796,453	219,436	\$0.83	\$ 182,396	185,280	\$1.90	\$ 351,302	\$ 533,698	
February	193,459	\$3.70	\$ 716,671	196,088	\$0.83	\$ 163,463	176,534	\$1.89	\$ 333,698	\$ 497,161	
March	187,526	\$3.71	\$ 695,513	187,836	\$0.83	\$ 156,808	173,103	\$1.88	\$ 326,220	\$ 483,027	
April	156,784	\$3.71	\$ 581,019	165,087	\$0.83	\$ 137,827	152,165	\$1.88	\$ 286,656	\$ 424,483	
May	177,880	\$3.72	\$ 661,565	160,180	\$0.85	\$ 135,641	168,196	\$1.94	\$ 325,554	\$ 461,196	
June	227,822	\$3.72	\$ 848,356	233,818	\$0.85	\$ 198,580	179,609	\$1.96	\$ 352,912	\$ 551,492	
July	230,982	\$3.72	\$ 859,733	233,947	\$0.85	\$ 198,578	182,127	\$1.96	\$ 357,389	\$ 555,967	
August	221,114	\$3.72	\$ 822,279	226,157	\$0.85	\$ 191,849	179,125	\$1.96	\$ 350,579	\$ 542,427	
September	212,442	\$3.73	\$ 793,244	227,403	\$0.85	\$ 193,656	173,915	\$1.97	\$ 343,230	\$ 536,886	
October	155,711	\$3.70	\$ 575,979	171,085	\$0.85	\$ 144,630	156,273	\$1.93	\$ 302,164	\$ 446,794	
November	179,993	\$3.70	\$ 665,138	187,494	\$0.84	\$ 158,269	168,188	\$1.93	\$ 324,210	\$ 482,480	
December	184,558	\$3.69	\$ 681,570	186,712	\$0.84	\$ 157,447	180,512	\$1.93	\$ 349,094	\$ 506,542	
Total	2,343,764	\$ 3.71	\$ 8,697,520	2,395,244	\$ 0.84	\$ 2,019,145	2,075,027	\$ 1.93	\$ 4,003,009	\$ 6,022,155	

§ -

\$ 6,022,153



# 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	Units Billed	Rate	Amount	Amount
January	170,599	\$ 3.7800	\$ 644,863	175,338	\$ 0.8600	\$ 150,791	127,865	\$ 2.0000	\$ 255,730				\$ 406,521
February	157,268	\$ 3.7800	\$ 594,474	159,991	\$ 0.8600	\$ 137,592	119,524	\$ 2.0000	\$ 239,048				\$ 376,640
March	154,478	\$ 3.7800	\$ 583,925	154,821	\$ 0.8600	\$ 133,146	114,589	\$ 2.0000	\$ 229,178				\$ 362,324
April	127,975	\$ 3.7800	\$ 483,746	136,142	\$ 0.8600	\$ 117,082	100,652	\$ 2.0000	\$ 201,304				\$ 318,386
May	148,469	\$ 3.7800	\$ 561,214	130,869	\$ 0.8600	\$ 112,547	115,617	\$ 2.0000	\$ 231,234				\$ 343,781
June	193,002	\$ 3.7800	\$ 729,549	199,090	\$ 0.8600	\$ 171,217	150,107	\$ 2.0000	\$ 300,214				\$ 471,432
July	194,620	\$ 3.7800	\$ 735,665	197,658	\$ 0.8600	\$ 169,986	149,924	\$ 2.0000	\$ 299,848				\$ 469,834
August	184,333	\$ 3.7800	\$ 696,778	189,446	\$ 0.8600	\$ 162,924	142,598	\$ 2.0000	\$ 285,196				\$ 448,120
September	185,842	\$ 3.7800	\$ 702,482	200,897	\$ 0.8600	\$ 172,772	152,707	\$ 2.0000	\$ 305,414				\$ 478,186
October	121,440	\$ 3.7800	\$ 459,043	136,370	\$ 0.8600	\$ 117,278	105,675	\$ 2.0000	\$ 211,350				\$ 328,628
November	138,581	\$ 3.7800	\$ 523,836	146,226	\$ 0.8600	\$ 125,754	108,347	\$ 2.0000	\$ 216,694				\$ 342,448
December	140,905	\$ 3.7800	\$ 532,621	143,373	\$ 0.8600	\$ 123,301	122,131	\$ 2.0000	\$ 244,263				\$ 367,564
<b>Total</b>	<b>1,917,512</b>	<b>\$ 3.78</b>	<b>\$ 7,248,197</b>	<b>1,970,222</b>	<b>\$ 0.86</b>	<b>\$ 1,694,391</b>	<b>1,509,736</b>	<b>\$ 2.00</b>	<b>\$ 3,019,472</b>				<b>\$ 4,713,863</b>

Hydro One				Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	44,896	\$ 3.4121	\$ 153,189	44,098	\$ 0.7879	\$ 34,745	40,348	\$ 1.8018	\$ 72,699				\$ 107,444
February	36,190	\$ 3.4121	\$ 123,485	36,097	\$ 0.7879	\$ 28,441	41,719	\$ 1.8018	\$ 75,169				\$ 103,610
March	33,048	\$ 3.4121	\$ 112,764	33,015	\$ 0.7879	\$ 26,013	43,527	\$ 1.8018	\$ 78,427				\$ 104,439
April	28,809	\$ 3.4121	\$ 98,299	28,945	\$ 0.7879	\$ 22,806	38,843	\$ 1.8018	\$ 69,988				\$ 92,794
May	29,410	\$ 3.4121	\$ 100,351	29,311	\$ 0.7879	\$ 23,095	39,499	\$ 1.8018	\$ 71,170				\$ 94,265
June	34,819	\$ 3.4121	\$ 118,806	34,729	\$ 0.7879	\$ 27,363	15,086	\$ 1.8018	\$ 27,182				\$ 54,544
July	36,361	\$ 3.4121	\$ 124,068	36,289	\$ 0.7879	\$ 28,592	17,041	\$ 1.8018	\$ 30,705				\$ 59,297
August	36,781	\$ 3.4121	\$ 125,501	36,711	\$ 0.7879	\$ 28,925	22,963	\$ 1.8018	\$ 41,376				\$ 70,300
September	26,600	\$ 3.4121	\$ 90,762	26,506	\$ 0.7879	\$ 20,884	8,733	\$ 1.8018	\$ 15,735				\$ 36,619
October	34,271	\$ 3.4121	\$ 116,937	34,715	\$ 0.7879	\$ 27,352	39,492	\$ 1.8018	\$ 71,156				\$ 98,508
November	41,412	\$ 3.4121	\$ 141,301	41,268	\$ 0.7879	\$ 32,515	50,237	\$ 1.8018	\$ 90,516				\$ 123,031
December	43,653	\$ 3.4121	\$ 148,949	43,338	\$ 0.7879	\$ 34,146	47,082	\$ 1.8018	\$ 84,832				\$ 118,978
<b>Total</b>	<b>426,251</b>	<b>\$ 3.41</b>	<b>\$ 1,454,413</b>	<b>425,023</b>	<b>\$ 0.79</b>	<b>\$ 334,875</b>	<b>404,570</b>	<b>\$ 1.80</b>	<b>\$ 728,954</b>				<b>\$ 1,063,830</b>

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	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	17,067	\$ 1.7700	\$ 30,208	\$ 30,208
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	15,291	\$ 1.7700	\$ 27,066	\$ 27,066
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	14,988	\$ 1.7700	\$ 26,528	\$ 26,528
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	12,670	\$ 1.7700	\$ 22,426	\$ 22,426
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	13,080	\$ 1.7700	\$ 23,151	\$ 23,151
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	14,416	\$ 1.7700	\$ 25,516	\$ 25,516
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	15,162	\$ 1.7700	\$ 26,836	\$ 26,836
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	13,563	\$ 1.7700	\$ 24,007	\$ 24,007
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	12,475	\$ 1.7700	\$ 22,081	\$ 22,081
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	11,106	\$ 1.7700	\$ 19,658	\$ 19,658
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	9,605	\$ 1.7700	\$ 17,000	\$ 17,000
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	11,299	\$ 1.7700	\$ 20,000	\$ 20,000



# 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.

Total	-	\$	-	\$	-	-	\$	-	\$	-	160,721	\$	1.77	\$	284,476	\$	284,476
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	215,494	\$	3.70	\$	798,052	219,436	\$	0.85	\$	185,535	185,280	\$	1.94	\$	358,637	\$	544,173
February	193,459	\$	3.71	\$	717,959	196,088	\$	0.85	\$	166,033	176,534	\$	1.93	\$	341,282	\$	507,316
March	187,526	\$	3.72	\$	696,690	187,836	\$	0.85	\$	159,158	173,103	\$	1.93	\$	334,133	\$	493,291
April	156,784	\$	3.71	\$	582,045	165,087	\$	0.85	\$	139,888	152,165	\$	1.93	\$	293,718	\$	433,606
May	177,880	\$	3.72	\$	661,565	160,180	\$	0.85	\$	135,641	168,196	\$	1.94	\$	325,554	\$	461,196
June	227,822	\$	3.72	\$	848,356	233,818	\$	0.85	\$	198,580	179,609	\$	1.96	\$	352,912	\$	551,492
July	230,982	\$	3.72	\$	859,733	233,947	\$	0.85	\$	198,578	182,127	\$	1.96	\$	357,389	\$	555,967
August	221,114	\$	3.72	\$	822,279	226,157	\$	0.85	\$	191,849	179,125	\$	1.96	\$	350,579	\$	542,427
September	212,442	\$	3.73	\$	793,244	227,403	\$	0.85	\$	193,656	173,915	\$	1.97	\$	343,230	\$	536,886
October	155,711	\$	3.70	\$	575,979	171,085	\$	0.85	\$	144,630	156,273	\$	1.93	\$	302,164	\$	446,794
November	179,993	\$	3.70	\$	665,138	187,494	\$	0.84	\$	158,269	168,188	\$	1.93	\$	324,210	\$	482,480
December	184,558	\$	3.69	\$	681,570	186,712	\$	0.84	\$	157,447	180,512	\$	1.93	\$	349,094	\$	506,542
Total	2,343,764	\$	3.71	\$	8,702,609	2,395,244	\$	0.85	\$	2,029,266	2,075,027	\$	1.94	\$	4,032,903	\$	6,062,169



Ontario Energy Board

## 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	0.0076	436,539,473	0	3,317,700	36.9%	3,210,918	0.0074
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	136,195,003	0	926,126	10.3%	896,318	0.0066
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8172		1,662,695	4,684,144	52.1%	4,533,383	2.7265
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	1,939,894	0	13,191	0.1%	12,767	0.0066
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0858		676	1,410	0.0%	1,365	2.0187
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1297		20,750	44,191	0.5%	42,769	2.0612

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	0.0053	436,539,473	0	2,313,659	38.3%	2,306,443	0.0053
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	136,195,003	0	626,497	10.4%	624,543	0.0046
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8413		1,662,695	3,061,520	50.7%	3,051,971	1.8356
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	1,939,894	0	8,924	0.1%	8,896	0.0046
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5386		676	1,040	0.0%	1,037	1.5338
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4147		20,750	29,355	0.5%	29,263	1.4103

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 %	Current Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	436,539,473	0	3,210,918	36.9%	3,212,797	0.0074
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	136,195,003	0	896,318	10.3%	896,843	0.0066
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7265		1,662,695	4,533,383	52.1%	4,536,036	2.7281
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	1,939,894	0	12,767	0.1%	12,774	0.0066
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0187		676	1,365	0.0%	1,365	2.0198
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0612		20,750	42,769	0.5%	42,794	2.0624

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 %	Current Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	436,539,473	0	2,306,443	38.3%	2,321,769	0.0053
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	136,195,003	0	624,543	10.4%	628,693	0.0046
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8356		1,662,695	3,051,971	50.7%	3,072,251	1.8478
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046	1,939,894	0	8,896	0.1%	8,955	0.0046
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5338		676	1,037	0.0%	1,044	1.5440
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4103		20,750	29,263	0.5%	29,458	1.4197



Ontario Energy Board

# 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	47,067	(Last CoS Approved Billing Determinants)
Choose Stretch Factor Group	III	Price Cap Index	1.30%	Billed kWh	407,092,792	
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	18.43		0.0185		1.30%	22.04	0.0141
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	37.76		0.0138		1.30%	38.25	0.0140
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	102.31		3.3629		1.30%	103.64	3.4066
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	19.53		0.0137		1.30%	19.78	0.0139
SENTINEL LIGHTING SERVICE CLASSIFICATION	16.95		21.1488		1.30%	17.17	21.4237
STREET LIGHTING SERVICE CLASSIFICATION	1.21		4.6966		1.30%	1.23	4.7577
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 <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	18.43	10,409,338	58.0%	10.5%	3.33	68.5%	21.76	12,290,135
Current Residential Variable Rate (inclusive of R/C adj.)	0.0185	7,531,217	42.0%			31.5%	0.0139	5,658,590
		17,940,554						17,948,725

<sup>1</sup> These are the residential rates to which the Price Cap Index will be applied to.

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.00133
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
Ontario Electricity Support Program (OESP)	\$/kWh	N/A

## RESIDENTIAL SERVICE CLASSIFICATION

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date Sunday, May 01, 2016**

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**EB-2014-0096**

### RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. 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	\$	22.04
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	0.93
Distribution Volumetric Rate	\$/kWh	0.0141
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

**Effective and Implementation Date Sunday, May 01, 2016**

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### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.25
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Recovery of Stranded Meter Assets - effective until April 30, 2017	\$	2.73
Distribution Volumetric Rate	\$/kWh	0.0140
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

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**Effective and Implementation Date Sunday, May 01, 2016**

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### GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or 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.

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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	\$	103.64
Distribution Volumetric Rate	\$/kW	3.4066
Low Voltage Service Rate	\$/kW	0.1612
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1427)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7281
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8478

#### 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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

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### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak 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 customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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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 customer)	\$	19.78
Distribution Volumetric Rate	\$/kWh	0.0139
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kWh	(0.0030)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

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### 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.

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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	\$	17.17
Distribution Volumetric Rate	\$/kW	21.4237
Low Voltage Service Rate	\$/kW	0.1347
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.1122)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0198
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5440

#### 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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

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### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. 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 (per connection)	\$	1.23
Distribution Volumetric Rate	\$/kW	4.7577
Low Voltage Service Rate	\$/kW	0.1239
Rate Rider for Disposition of Account 1576 - effective until April 30, 2017	\$/kW	(1.0585)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0624
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4197

### 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

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

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### MICROFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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### 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%

# Niagara Peninsula Energy Inc.

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### SPECIFIC SERVICE CHARGES

#### APPLICATION

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

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

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#### Customer Administration

Returned cheque charge (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50%
Late Payment - per annum	%	19.56%
Collection of account charge - no disconnection	\$	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

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary Service install & remove - overhead - no transformer	\$	500.00
Temporary Service install & remove - underground - no transformer	\$	300.00
Temporary Service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles	\$	22.35

# Niagara Peninsula Energy Inc.

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### RETAIL SERVICE CHARGES (if applicable)

#### 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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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	\$	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(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	1.0479
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0374

[illegible]

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>RPP</b>	
Consumption	<b>800</b>	kWh
Demand	<b>-</b>	kW
Current Loss Factor	<b>1.0479</b>	
Proposed/Approved Loss Factor	<b>1.0479</b>	
Ontario Clean Energy Benefit Applied?	<b>Yes</b>	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	800	\$ 14.80	\$ 0.0141	800	\$ 11.28	\$ 3.52	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 34.16			\$ 34.25	\$ 0.09	0.26%
Line Losses on Cost of Power	\$ 0.1021	38	\$ 3.91	\$ 0.1021	38	\$ 3.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	800	-\$ 2.80	-\$ 0.0030	800	-\$ 2.40	\$ 0.40	-14.29%
Low Voltage Service Charge	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.46			\$ 36.95	\$ 0.49	1.34%
RTSR - Network	\$ 0.0076	838	\$ 6.37	\$ 0.0074	838	\$ 6.20	\$ 0.17	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 47.28			\$ 47.60	\$ 0.32	0.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	\$ 5.60	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	838	\$ -	\$ -	
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%
<b>Total Bill on TOU (before Taxes)</b>			\$ 139.62			\$ 134.34	-\$ 5.28	-3.78%
HST	13%		\$ 18.15	13%		\$ 17.46	\$ 0.69	-3.78%
<b>Total Bill (including HST)</b>			\$ 157.77			\$ 151.81	-\$ 5.96	-3.78%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			-\$ 15.78					
<b>Total Bill on TOU</b>			\$ 141.99			\$ 151.81	\$ 9.82	6.91%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0479	
Proposed/Approved Loss Factor	1.0479	
Ontario Clean Energy Benefit Applied?	Yes	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 37.76	1	\$ 37.76	\$ 38.25	1	\$ 38.25	\$ 0.49	1.30%
Distribution Volumetric Rate	\$ 0.0138	2000	\$ 27.60	\$ 0.0140	2000	\$ 28.00	\$ 0.40	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 65.36			\$ 66.25	\$ 0.89	1.36%
Line Losses on Cost of Power	\$ 0.1021	96	\$ 9.79	\$ 0.1021	96	\$ 9.79	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0040	2,000	-\$ 8.00	-\$ 0.0030	2,000	-\$ 6.00	\$ 2.00	-25.00%
Low Voltage Service Charge	\$ 0.0004	2,000	\$ 0.80	\$ 0.0004	2,000	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 68.74			\$ 71.63	\$ 2.89	4.20%
RTSR - Network	\$ 0.0068	2,096	\$ 14.25	\$ 0.0066	2,096	\$ 13.83	-\$ 0.42	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,096	\$ 9.64	\$ 0.0046	2,096	\$ 9.64	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 92.63			\$ 95.10	\$ 2.47	2.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,096	\$ 9.22	\$ 0.0044	2,096	\$ 9.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,096	\$ 2.72	\$ 0.0013	2,096	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	2,096	\$ -	\$ -	-
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%
<b>Total Bill on TOU (before Taxes)</b>			\$ 323.10			\$ 325.57	\$ 2.47	0.76%
HST	13%		\$ 42.00	13%		\$ 42.32	\$ 0.32	0.76%
<b>Total Bill (including HST)</b>			\$ 365.11			\$ 367.90	\$ 2.79	0.76%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			-\$ 36.51					
<b>Total Bill on TOU</b>			\$ 328.60			\$ 367.90	\$ 39.30	11.96%

Customer Class:	GENERAL SERVICE 50 TO 4.999 KW SERVICE CLASSIFICATION		RTSR - INTERVAL METERED
RPP / Non-RPP:	RPP		
Consumption	65,000	kWh	
Demand	180	kW	
Current Loss Factor	1.0479		
Proposed/Approved Loss Factor	1.0479		
Ontario Clean Energy Benefit Applied?	No		

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 102.31	1	\$ 102.31	\$ 103.64	1	\$ 103.64	\$ 1.33	1.30%
Distribution Volumetric Rate	\$ 3.3629	180	\$ 605.32	\$ 3.4066	180	\$ 613.19	\$ 7.87	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 707.63			\$ 716.83	\$ 9.20	1.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.6208	180	-\$ 291.74	-\$ 1.1427	180	-\$ 205.69	\$ 86.06	-29.50%
Low Voltage Service Charge	\$ 0.1612	180	\$ 29.02	\$ 0.1612	180	\$ 29.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 444.90			\$ 540.16	\$ 95.25	21.41%
RTSR - Network	\$ 2.8172	180	\$ 507.10	\$ 2.7281	180	\$ 491.06	\$ 16.04	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8413	180	\$ 331.43	\$ 1.8478	180	\$ 332.60	\$ 1.17	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,283.43			\$ 1,363.82	\$ 80.39	6.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	68,114	\$ 299.70	\$ 0.0044	68,114	\$ 299.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	68,114	\$ 88.55	\$ 0.0013	68,114	\$ 88.55	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	65,000	\$ 455.00	\$ 0.0070	65,000	\$ 455.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)			\$ -	\$ -	68,114	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	43,593	\$ 3,487.41	\$ 0.0800	43,593	\$ 3,487.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	12,260	\$ 1,495.77	\$ 0.1220	12,260	\$ 1,495.77	\$ -	0.00%
TOU - On Peak	\$ 0.1610	12,260	\$ 1,973.93	\$ 0.1610	12,260	\$ 1,973.93	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 9,084.04			\$ 9,164.43	\$ 80.39	0.88%
HST	13%		\$ 1,180.93	13%		\$ 1,191.38	\$ 10.45	0.88%
<b>Total Bill (including HST)</b>			\$ 10,264.97			\$ 10,355.81	\$ 90.84	0.88%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 10,264.97			\$ 10,355.81	\$ 90.84	0.88%

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>RPP</b>	
Consumption	<b>250</b>	kWh
Demand	<b>-</b>	kW
Current Loss Factor	<b>1.0479</b>	
Proposed/Approved Loss Factor	<b>1.0479</b>	
Ontario Clean Energy Benefit Applied?	<b>No</b>	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.53	1	\$ 19.53	\$ 19.78	1	\$ 19.78	\$ 0.25	1.28%
Distribution Volumetric Rate	\$ 0.0137	250	\$ 3.43	\$ 0.0139	250	\$ 3.48	\$ 0.05	1.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 22.96			\$ 23.26	\$ 0.30	1.31%
Line Losses on Cost of Power	\$ 0.1021	12	\$ 1.22	\$ 0.1021	12	\$ 1.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0042	250	-\$ 1.05	-\$ 0.0030	250	-\$ 0.75	\$ 0.30	-28.57%
Low Voltage Service Charge	\$ 0.0004	250	\$ 0.10	\$ 0.0004	250	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.23			\$ 23.83	\$ 0.60	2.58%
RTSR - Network	\$ 0.0068	262	\$ 1.78	\$ 0.0066	262	\$ 1.73	\$ 0.05	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	262	\$ 1.21	\$ 0.0046	262	\$ 1.21	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26.21			\$ 26.76	\$ 0.55	2.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	262	\$ 1.15	\$ 0.0044	262	\$ 1.15	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	262	\$ 0.34	\$ 0.0013	262	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	0.00%
Ontario Electricity Support Program (OESP)			\$ -		262	\$ -	\$ -	-
TOU - Off Peak	\$ 0.0800	160	\$ 12.80	\$ 0.0800	160	\$ 12.80	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45	\$ 5.49	\$ 0.1220	45	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1610	45	\$ 7.25	\$ 0.1610	45	\$ 7.25	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 55.24			\$ 55.79	\$ 0.55	0.99%
HST	13%		\$ 7.18	13%		\$ 7.25	\$ 0.07	0.99%
<b>Total Bill (including HST)</b>			\$ 62.42			\$ 63.04	\$ 0.62	0.99%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	-
<b>Total Bill on TOU</b>			\$ 62.42			\$ 63.04	\$ 0.62	0.99%

Customer Class:	<b>SENTINEL LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>RPP</b>	
Consumption	<b>44</b>	kWh
Demand	<b>0</b>	kW
Current Loss Factor	<b>1.0479</b>	
Proposed/Approved Loss Factor	<b>1.0479</b>	
Ontario Clean Energy Benefit Applied?	<b>No</b>	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.95	1	\$ 16.95	\$ 17.17	1	\$ 17.17	\$ 0.22	1.30%
Distribution Volumetric Rate	\$ 21.1488	0.12	\$ 2.54	\$ 21.4237	0.12	\$ 2.57	\$ 0.03	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 19.49			\$ 19.74	\$ 0.25	1.30%
Line Losses on Cost of Power	\$ 0.1021	2	\$ 0.22	\$ 0.1021	2	\$ 0.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5144	0	\$ 0.18	\$ 1.1122	0	\$ 0.13	\$ 0.32	-173.44%
Low Voltage Service Charge	\$ 0.1347	0	\$ 0.02	\$ 0.1347	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 19.90			\$ 19.84	\$ 0.06	-0.31%
RTSR - Network	\$ 2.0858	0	\$ 0.25	\$ 2.0198	0	\$ 0.24	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5386	0	\$ 0.18	\$ 1.5440	0	\$ 0.19	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.34			\$ 20.27	\$ 0.07	-0.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	46	\$ 0.20	\$ 0.0044	46	\$ 0.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	46	\$ 0.06	\$ 0.0013	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	44	\$ 0.31	\$ 0.0070	44	\$ 0.31	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	46	\$ -	\$ -	-
TOU - Off Peak	\$ 0.0800	28	\$ 2.25	\$ 0.0800	28	\$ 2.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	8	\$ 0.97	\$ 0.1220	8	\$ 0.97	\$ -	0.00%
TOU - On Peak	\$ 0.1610	8	\$ 1.28	\$ 0.1610	8	\$ 1.28	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 25.65			\$ 25.58	\$ 0.07	-0.27%
HST	13%		\$ 3.33	13%		\$ 3.33	\$ 0.01	-0.27%
<b>Total Bill (including HST)</b>			\$ 28.99			\$ 28.91	\$ 0.08	-0.27%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	-
<b>Total Bill on TOU</b>			\$ 28.99			\$ 28.91	\$ 0.08	-0.27%

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>		
RPP / Non-RPP:	<b>RPP</b>		
Consumption	50	kWh	
Demand	0	kW	
Current Loss Factor	1.0479		
Proposed/Approved Loss Factor	1.0479		
Ontario Clean Energy Benefit Applied?	No		

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.21	1	\$ 1.21	\$ 1.23	1	\$ 1.23	\$ 0.02	1.65%
Distribution Volumetric Rate	\$ 4.6966	0.13	\$ 0.61	\$ 4.7577	0.13	\$ 0.62	\$ 0.01	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 1.82			\$ 1.85	\$ 0.03	1.53%
Line Losses on Cost of Power	\$ 0.1021	2	\$ 0.24	\$ 0.1021	2	\$ 0.24	\$ -	0.00%
Total Deferral/Variance Account Rate	-\$ 1.5056	0	-\$ 0.20	-\$ 1.0585	0	-\$ 0.14	\$ 0.06	-29.70%
Riders								
Low Voltage Service Charge	\$ 0.1239	0	\$ 0.02	\$ 0.1239	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1.89			\$ 1.97	\$ 0.09	4.56%
RTSR - Network	\$ 2.1297	0	\$ 0.28	\$ 2.0624	0	\$ 0.27	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4147	0	\$ 0.18	\$ 1.4197	0	\$ 0.18	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 2.35			\$ 2.42	\$ 0.08	3.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52	\$ 0.23	\$ 0.0044	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52	\$ 0.07	\$ 0.0013	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	52	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	32	\$ 2.56	\$ 0.0800	32	\$ 2.56	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9	\$ 1.10	\$ 0.1220	9	\$ 1.10	\$ -	0.00%
TOU - On Peak	\$ 0.1610	9	\$ 1.45	\$ 0.1610	9	\$ 1.45	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 8.35			\$ 8.43	\$ 0.08	0.93%
HST	13%		\$ 1.09	13%		\$ 1.10	\$ 0.01	0.93%
<b>Total Bill (including HST)</b>			\$ 9.44			\$ 9.53	\$ 0.09	0.93%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 9.44			\$ 9.53	\$ 0.09	0.93%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	800 kWh
Demand	- kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	Yes

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	800	\$ 14.80	\$ 0.0141	800	\$ 11.28	-\$ 3.52	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 34.16			\$ 34.25	\$ 0.09	0.26%
Line Losses on Cost of Power	\$ 0.0954	38	\$ 3.66	\$ 0.0954	38	\$ 3.66	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	800	\$ 1.20	\$ 0.0030	800	\$ 2.40	\$ 3.60	-300.00%
Low Voltage Service Charge	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 40.21			\$ 36.70	-\$ 3.51	-8.73%
RTSR - Network	\$ 0.0076	838	\$ 6.37	\$ 0.0074	838	\$ 6.20	-\$ 0.17	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 51.02			\$ 47.34	-\$ 3.68	-7.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	800	\$ 5.60	\$ -	800	\$ -	\$ 5.60	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	838	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.0954	800	\$ 76.32	\$ 0.0954	800	\$ 76.32	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 137.97			\$ 128.69	-\$ 9.28	-6.72%
HST	13%		\$ 17.94	13%		\$ 16.73	-\$ 1.21	-6.72%
<b>Total Bill (including HST)</b>			\$ 155.90			\$ 145.42	-\$ 10.48	-6.72%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			-\$ 15.59					
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 140.31			\$ 145.42	\$ 5.11	3.64%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0479	
Proposed/Approved Loss Factor	1.0479	
Ontario Clean Energy Benefit Applied?	Yes	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 37.76	1	\$ 37.76	\$ 38.25	1	\$ 38.25	\$ 0.49	1.30%
Distribution Volumetric Rate	\$ 0.0138	2000	\$ 27.60	\$ 0.0140	2000	\$ 28.00	\$ 0.40	1.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 65.36			\$ 66.25	\$ 0.89	1.36%
Line Losses on Cost of Power	\$ 0.0954	96	\$ 9.14	\$ 0.0954	96	\$ 9.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0010	2,000	\$ 2.00	\$ 0.0030	2,000	\$ 6.00	\$ 8.00	-400.00%
Low Voltage Service Charge	\$ 0.0004	2,000	\$ 0.80	\$ 0.0004	2,000	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 78.09			\$ 70.98	\$ 7.11	-9.10%
RTSR - Network	\$ 0.0068	2,096	\$ 14.25	\$ 0.0066	2,096	\$ 13.83	\$ 0.42	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	2,096	\$ 9.64	\$ 0.0046	2,096	\$ 9.64	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 101.98			\$ 94.45	\$ 7.53	-7.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	2,096	\$ 9.22	\$ 0.0044	2,096	\$ 9.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	2,096	\$ 2.72	\$ 0.0013	2,096	\$ 2.72	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	2,000	\$ 14.00	\$ 0.0070	2,000	\$ 14.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	2,096	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0954	2,000	\$ 190.80	\$ 0.0954	2,000	\$ 190.80	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 318.98			\$ 311.45	\$ 7.53	-2.36%
HST	13%		\$ 41.47	13%		\$ 40.49	\$ 0.98	-2.36%
<b>Total Bill (including HST)</b>			\$ 360.44			\$ 351.94	\$ 8.51	-2.36%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			<b>-\$ 36.04</b>					
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 324.40</b>			<b>\$ 351.94</b>	<b>\$ 27.53</b>	<b>8.49%</b>

Customer Class: **GENERAL SERVICE 50 TO 4.999 KW SERVICE CLASSIFICATION** RTSR - INTERVAL METERED  
RPP / Non-RPP: **Non-RPP (Retailer)**  
Consumption: **65,000** kWh  
Demand: **180** kW  
Current Loss Factor: **1.0479**  
Proposed/Approved Loss Factor: **1.0479**  
Ontario Clean Energy Benefit Applied?: **No**

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 102.31	1	\$ 102.31	\$ 103.64	1	\$ 103.64	\$ 1.33	1.30%
Distribution Volumetric Rate	\$ 3.3629	180	\$ 605.32	\$ 3.4066	180	\$ 613.19	\$ 7.87	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 707.63			\$ 716.83	\$ 9.20	1.30%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 0.6505	180	\$ 117.09	\$ 1.1427	180	\$ 205.69	\$ 88.60	75.66%
Low Voltage Service Charge	\$ 0.1612	180	\$ 29.02	\$ 0.1612	180	\$ 29.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 619.56			\$ 540.16	\$ 79.40	-12.82%
RTSR - Network	\$ 2.8172	180	\$ 507.10	\$ 2.7281	180	\$ 491.06	\$ 16.04	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8413	180	\$ 331.43	\$ 1.8478	180	\$ 332.60	\$ 1.17	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,458.09			\$ 1,363.82	\$ 94.27	-6.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	68,114	\$ 299.70	\$ 0.0044	68,114	\$ 299.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	68,114	\$ 88.55	\$ 0.0013	68,114	\$ 88.55	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	65,000	\$ 455.00	\$ 0.0070	65,000	\$ 455.00	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	68,114	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.0954	68,114	\$ 6,498.03	\$ 0.0954	68,114	\$ 6,498.03	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8,799.61			\$ 8,705.34	\$ 94.27	-1.07%
HST	13%		\$ 1,143.95	13%		\$ 1,131.69	\$ 12.25	-1.07%
<b>Total Bill (including HST)</b>			\$ 9,943.56			\$ 9,837.04	\$ 106.52	-1.07%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9,943.56			\$ 9,837.04	\$ 106.52	-1.07%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	250 kWh
Demand	- kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	No

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.53	1	\$ 19.53	\$ 19.78	1	\$ 19.78	\$ 0.25	1.28%
Distribution Volumetric Rate	\$ 0.0137	250	\$ 3.43	\$ 0.0139	250	\$ 3.48	\$ 0.05	1.46%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 22.96			\$ 23.26	\$ 0.30	1.31%
Line Losses on Cost of Power	\$ 0.0954	12	\$ 1.14	\$ 0.0954	12	\$ 1.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -0.0042	250	\$ -1.05	\$ -0.0030	250	\$ -0.75	\$ 0.30	-28.57%
Low Voltage Service Charge	\$ 0.0004	250	\$ 0.10	\$ 0.0004	250	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 23.15			\$ 23.75	\$ 0.60	2.59%
RTSR - Network	\$ 0.0068	262	\$ 1.78	\$ 0.0066	262	\$ 1.73	\$ -0.05	-2.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0046	262	\$ 1.21	\$ 0.0046	262	\$ 1.21	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26.13			\$ 26.68	\$ 0.55	2.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	262	\$ 1.15	\$ 0.0044	262	\$ 1.15	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	262	\$ 0.34	\$ 0.0013	262	\$ 0.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	262	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.0954	250	\$ 23.85	\$ 0.0954	250	\$ 23.85	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 53.48			\$ 54.02	\$ 0.55	1.02%
HST	13%		\$ 6.95	13%		\$ 7.02	\$ 0.07	1.02%
<b>Total Bill (including HST)</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 60.43			\$ 61.05	\$ 0.62	1.02%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	44 kWh
Demand	0 kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	No

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.95	1	\$ 16.95	\$ 17.17	1	\$ 17.17	\$ 0.22	1.30%
Distribution Volumetric Rate	\$ 21.1488	0.12	\$ 2.54	\$ 21.4237	0.12	\$ 2.57	\$ 0.03	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 19.49			\$ 19.74	\$ 0.25	1.30%
Line Losses on Cost of Power	\$ 0.0954	2	\$ 0.20	\$ 0.0954	2	\$ 0.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 2.4588	0	\$ 0.30	\$ 1.1122	0	\$ 0.13	\$ 0.43	-145.23%
Low Voltage Service Charge	\$ 0.1347	0	\$ 0.02	\$ 0.1347	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 20.00			\$ 19.82	\$ 0.18	-0.88%
RTSR - Network	\$ 2.0858	0	\$ 0.25	\$ 2.0198	0	\$ 0.24	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5386	0	\$ 0.18	\$ 1.5440	0	\$ 0.19	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.44			\$ 20.25	\$ 0.18	-0.89%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	46	\$ 0.20	\$ 0.0044	46	\$ 0.20	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	46	\$ 0.06	\$ 0.0013	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	44	\$ 0.31	\$ 0.0070	44	\$ 0.31	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	46	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0954	44	\$ 4.20	\$ 0.0954	44	\$ 4.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 25.45			\$ 25.27	\$ 0.18	-0.72%
HST	13%		\$ 3.31	13%		\$ 3.29	\$ 0.02	-0.72%
<b>Total Bill (including HST)</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 28.76			\$ 28.56	\$ 0.21	-0.72%

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>
Consumption	50 kWh
Demand	0 kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	No

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.21	1	\$ 1.21	\$ 1.23	1	\$ 1.23	\$ 0.02	1.65%
Distribution Volumetric Rate	\$ 4.6966	0.13	\$ 0.61	\$ 4.7577	0.13	\$ 0.62	\$ 0.01	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 1.82			\$ 1.85	\$ 0.03	1.53%
Line Losses on Cost of Power	\$ 0.0954	2	\$ 0.23	\$ 0.0954	2	\$ 0.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.6068	0	\$ 0.08	\$ 1.0585	0	\$ 0.14	\$ 0.06	74.44%
Low Voltage Service Charge	\$ 0.1239	0	\$ 0.02	\$ 0.1239	0	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1.99			\$ 1.96	\$ 0.03	-1.55%
RTSR - Network	\$ 2.1297	0	\$ 0.28	\$ 2.0624	0	\$ 0.27	\$ 0.01	-3.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4147	0	\$ 0.18	\$ 1.4197	0	\$ 0.18	\$ 0.00	0.35%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 2.45			\$ 2.41	\$ 0.04	-1.59%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	52	\$ 0.23	\$ 0.0044	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	52	\$ 0.07	\$ 0.0013	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	0.00%
Ontario Electricity Support Program (OESP)				\$ -	52	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.0954	50	\$ 4.77	\$ 0.0954	50	\$ 4.77	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8.12			\$ 8.08	\$ 0.04	-0.48%
HST	13%		\$ 1.06	13%		\$ 1.05	\$ 0.01	-0.48%
<b>Total Bill (including HST)</b>			\$ 9.17			\$ 9.13	\$ 0.04	-0.48%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -			\$ -	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9.17			\$ 9.13	\$ 0.04	-0.48%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>RPP</b>	
Consumption	<b>286</b>	kWh
Demand	<b>-</b>	kW
Current Loss Factor	<b>1.0479</b>	
Proposed/Approved Loss Factor	<b>1.0479</b>	
Ontario Clean Energy Benefit Applied?	<b>Yes</b>	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	285.5	\$ 5.28	\$ 0.0141	285.5	\$ 4.03	\$ -1.26	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	285.5	\$ -	\$ -	285.5	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 24.64			\$ 27.00	\$ 2.35	9.55%
Line Losses on Cost of Power	\$ 0.1021	14	\$ 1.40	\$ 0.1021	14	\$ 1.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	286	-\$ 1.00	-\$ 0.0030	286	-\$ 0.86	\$ 0.14	-14.29%
Low Voltage Service Charge	\$ 0.0005	286	\$ 0.14	\$ 0.0005	286	\$ 0.14	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 25.97			\$ 28.47	\$ 2.50	9.61%
RTSR - Network	\$ 0.0076	299	\$ 2.27	\$ 0.0074	299	\$ 2.21	\$ -0.06	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	299	\$ 1.59	\$ 0.0053	299	\$ 1.59	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 29.83			\$ 32.27	\$ 2.44	8.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	299	\$ 1.32	\$ 0.0044	299	\$ 1.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	299	\$ 0.39	\$ 0.0013	299	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	286	\$ 2.00	\$ -	286	\$ -	\$ -2.00	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	299	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	183	\$ 14.62	\$ 0.0800	183	\$ 14.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	51	\$ 6.27	\$ 0.1220	51	\$ 6.27	\$ -	0.00%
TOU - On Peak	\$ 0.1610	51	\$ 8.27	\$ 0.1610	51	\$ 8.27	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 62.95			\$ 63.38	\$ 0.44	0.70%
HST	13%		\$ 8.18	13%		\$ 8.24	\$ 0.06	0.70%
<b>Total Bill (including HST)</b>			\$ 71.13			\$ 71.62	\$ 0.50	0.70%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			-\$ 7.11					
<b>Total Bill on TOU</b>			\$ 64.02			\$ 71.62	\$ 7.61	11.88%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	286 kWh
Demand	- kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	Yes

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	285.5	\$ 5.28	\$ 0.0141	285.5	\$ 4.03	\$ -1.26	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	285.5	\$ -	\$ -	285.5	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 24.64			\$ 27.00	\$ 2.35	9.55%
Line Losses on Cost of Power	\$ 0.0954	14	\$ 1.30	\$ 0.0954	14	\$ 1.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	286	\$ 0.43	\$ 0.0030	286	\$ 0.86	\$ -1.28	-300.00%
Low Voltage Service Charge	\$ 0.0005	286	\$ 0.14	\$ 0.0005	286	\$ 0.14	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 27.31			\$ 28.38	\$ 1.07	3.91%
RTSR - Network	\$ 0.0076	299	\$ 2.27	\$ 0.0074	299	\$ 2.21	\$ -0.06	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	299	\$ 1.59	\$ 0.0053	299	\$ 1.59	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 31.17			\$ 32.18	\$ 1.01	3.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	299	\$ 1.32	\$ 0.0044	299	\$ 1.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	299	\$ 0.39	\$ 0.0013	299	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	286	\$ 2.00	\$ -	286	\$ -	\$ 2.00	-100.00%
Ontario Electricity Support Program (OESP)				\$ -	299	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0954	286	\$ 27.24	\$ 0.0954	286	\$ 27.24	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 62.36			\$ 61.37	\$ -0.99	-1.59%
HST	13%		\$ 8.11	13%		\$ 7.98	\$ -0.13	-1.59%
<b>Total Bill (including HST)</b>			\$ 70.46			\$ 69.35	\$ -1.12	-1.59%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -7.05			\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 63.41			\$ 69.35	\$ 5.93	9.35%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>RPP</b>	
Consumption	<b>1,600</b>	kWh
Demand	<b>-</b>	kW
Current Loss Factor	<b>1.0479</b>	
Proposed/Approved Loss Factor	<b>1.0479</b>	
Ontario Clean Energy Benefit Applied?	<b>Yes</b>	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	1600	\$ 29.60	\$ 0.0141	1600	\$ 22.56	\$ -7.04	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	1600	\$ -	\$ -	1600	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 48.96			\$ 45.53	\$ -3.43	-7.01%
Line Losses on Cost of Power	\$ 0.1021	77	\$ 7.83	\$ 0.1021	77	\$ 7.83	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0035	1,600	-\$ 5.60	-\$ 0.0030	1,600	-\$ 4.80	\$ 0.80	-14.29%
Low Voltage Service Charge	\$ 0.0005	1,600	\$ 0.80	\$ 0.0005	1,600	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 52.78			\$ 50.15	\$ -2.63	-4.98%
RTSR - Network	\$ 0.0076	1,677	\$ 12.74	\$ 0.0074	1,677	\$ 12.41	\$ 0.34	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	1,677	\$ 8.89	\$ 0.0053	1,677	\$ 8.89	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 74.41			\$ 71.44	\$ -2.97	-3.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1,677	\$ 7.38	\$ 0.0044	1,677	\$ 7.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1,677	\$ 2.18	\$ 0.0013	1,677	\$ 2.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,600	\$ 11.20	\$ 0.0070	100	\$ 0.70	\$ -10.50	-93.75%
Ontario Electricity Support Program (OESP)				\$ -	1,677	\$ -	\$ -	
TOU - Off Peak	\$ 0.0800	1,024	\$ 81.92	\$ 0.0800	1,024	\$ 81.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	288	\$ 35.14	\$ 0.1220	288	\$ 35.14	\$ -	0.00%
TOU - On Peak	\$ 0.1610	288	\$ 46.37	\$ 0.1610	288	\$ 46.37	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 258.84			\$ 245.37	\$ -13.47	-5.20%
HST	13%		\$ 33.65	13%		\$ 31.90	\$ 1.75	-5.20%
<b>Total Bill (including HST)</b>			\$ 292.49			\$ 277.27	\$ 15.22	-5.20%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			-\$ 29.25					
<b>Total Bill on TOU</b>			\$ 263.24			\$ 277.27	\$ 14.03	5.33%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	1,600 kWh
Demand	- kW
Current Loss Factor	1.0479
Proposed/Approved Loss Factor	1.0479
Ontario Clean Energy Benefit Applied?	Yes

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.43	1	\$ 18.43	\$ 22.04	1	\$ 22.04	\$ 3.61	19.59%
Distribution Volumetric Rate	\$ 0.0185	1600	\$ 29.60	\$ 0.0141	1600	\$ 22.56	\$ -7.04	-23.78%
Fixed Rate Riders	\$ 0.93	1	\$ 0.93	\$ 0.93	1	\$ 0.93	\$ -	0.00%
Volumetric Rate Riders	\$ -	1600	\$ -	\$ -	1600	\$ -	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 48.96			\$ 45.53	\$ -3.43	-7.01%
Line Losses on Cost of Power	\$ 0.0954	77	\$ 7.31	\$ 0.0954	77	\$ 7.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	1,600	\$ 2.40	\$ 0.0030	1,600	\$ 4.80	\$ 2.40	300.00%
Low Voltage Service Charge	\$ 0.0005	1,600	\$ 0.80	\$ 0.0005	1,600	\$ 0.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 60.26			\$ 49.63	\$ -10.63	-17.64%
RTSR - Network	\$ 0.0076	1,677	\$ 12.74	\$ 0.0074	1,677	\$ 12.41	\$ -0.34	-2.63%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	1,677	\$ 8.89	\$ 0.0053	1,677	\$ 8.89	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 81.89			\$ 70.92	\$ -10.97	-13.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0044	1,677	\$ 7.38	\$ 0.0044	1,677	\$ 7.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0013	1,677	\$ 2.18	\$ 0.0013	1,677	\$ 2.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	1,600	\$ 11.20	\$ 0.0070	100	\$ 0.70	\$ -10.50	-93.75%
Ontario Electricity Support Program (OESP)				\$ -	1,677	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.0954	1,600	\$ 152.64	\$ 0.0954	1,600	\$ 152.64	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 255.54			\$ 234.07	\$ -21.47	-8.40%
HST	13%		\$ 33.22	13%		\$ 30.43	\$ -2.79	-8.40%
<b>Total Bill (including HST)</b>			\$ 288.76			\$ 264.50	\$ -24.26	-8.40%
<b>Ontario Clean Energy Benefit <sup>1</sup></b>			\$ -28.88			\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 259.88			\$ 264.50	\$ 4.62	1.78%

## Appendix G – 2015 RRWF updated for Lead/Lag Study



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers



Version 5.00

Utility Name	Niagara Peninsula Energy Inc.
Service Territory	
Assigned EB Number	EB-2014-0096
Name and Title	Suzanne Wilson, VP Finance
Phone Number	905-353-6004
Email Address	suzanne.wilson@npei.ca

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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.*



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

[1. Info](#)

[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 Req](#)

[10. Tracking Sheet](#)

## 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**



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

Data Input <sup>(1)</sup>

	Initial Application	(2)	Adjustments	Settlement Agreement	(6)	Adjustments	Per Board Decision
<b>1 Rate Base</b>							
Gross Fixed Assets (average)	\$247,689,793		(\$1,445,365)	\$ 246,244,429			\$246,244,429
Accumulated Depreciation (average)	(\$123,945,922)	(5)	\$834,982	(\$123,110,940)			(\$123,110,940)
<b>Allowance for Working Capital:</b>							
Controllable Expenses	\$17,041,580		(\$616,585)	\$ 16,424,995			\$16,424,995
Cost of Power	\$136,943,243		\$7,206,425.71	\$ 144,149,669			\$144,149,669
Working Capital Rate (%)	13.00%	(9)		13.00%	(9)		13.22% (9)
<b>2 Utility Income</b>							
Operating Revenues:							
Distribution Revenue at Current Rates	\$28,371,080		\$294,112	\$28,665,192		\$0	\$28,665,192
Distribution Revenue at Proposed Rates	\$29,374,853		(\$709,662)	\$28,665,191		\$0	\$28,665,191
<b>Other Revenue:</b>							
Specific Service Charges	\$803,285		(\$0)	\$803,285		\$0	\$803,285
Late Payment Charges	\$361,000		\$0	\$361,000		\$0	\$361,000
Other Distribution Revenue	\$251,187		\$6,047	\$257,234		\$0	\$257,234
Other Income and Deductions	\$181,003		\$0	\$181,003		\$0	\$181,003
Total Revenue Offsets	\$1,596,475	(7)	\$6,047	\$1,602,522		\$0	\$1,602,522
<b>Operating Expenses:</b>							
OM+A Expenses	\$16,754,348		(\$616,585)	\$ 16,137,763		\$ -	\$16,137,763
Depreciation/Amortization	\$4,936,879		\$97,195	\$ 5,034,074			\$5,034,074
Property taxes	\$287,232			\$ 287,232			\$287,232
Other expenses							
<b>3 Taxes/PILs</b>							
Taxable Income:							
Adjustments required to arrive at taxable income	(\$4,814,861)	(3)		(\$4,598,147)			(\$4,598,147)
<b>Utility Income Taxes and Rates:</b>							
Income taxes (not grossed up)	\$34,407			\$120,121			\$123,603
Income taxes (grossed up)	\$43,189			\$163,430			\$168,168
Federal tax (%)	15.00%			15.00%			15.00%
Provincial tax (%)	5.33%			11.50%			11.50%
Income Tax Credits	(\$81,003)			(\$81,003)			(\$81,003)
<b>4 Capitalization/Cost of Capital</b>							
<b>Capital Structure:</b>							
Long-term debt Capitalization Ratio (%)	56.0%			56.0%			56.0%
Short-term debt Capitalization Ratio (%)	4.0%	(8)		4.0%	(8)		4.0% (8)
Common Equity Capitalization Ratio (%)	40.0%			40.0%			40.0%
Preferred Shares Capitalization Ratio (%)							
	100.0%			100.0%			100.0%
<b>Cost of Capital</b>							
Long-term debt Cost Rate (%)	4.28%			3.92%			3.92%
Short-term debt Cost Rate (%)	2.11%			2.16%			2.16%
Common Equity Cost Rate (%)	9.36%			9.30%			9.30%
Preferred Shares Cost Rate (%)	0.00%						

## 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 (%)
- (2) 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
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
- (6) 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.
- (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
- (8) 4.0% unless an Applicant has proposed or been approved for another amount.
- (9) 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.



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Rate Base and Working Capital

Line No.	Particulars		Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$247,689,793	(\$1,445,365)	\$246,244,429	\$ -	\$246,244,429
2	Accumulated Depreciation (average)	(3)	(\$123,945,922)	\$834,982	(\$123,110,940)	\$ -	(\$123,110,940)
3	Net Fixed Assets (average)	(3)	\$123,743,871	(\$610,383)	\$123,133,488	\$ -	\$123,133,488
4	Allowance for Working Capital	(1)	\$20,018,027	\$856,679	\$20,874,706	\$353,264	\$21,227,971
5	<b>Total Rate Base</b>		<b>\$143,761,898</b>	<b>\$246,296</b>	<b>\$144,008,195</b>	<b>\$353,264</b>	<b>\$144,361,459</b>

### (1) Allowance for Working Capital - Derivation

6	Controllable Expenses		\$17,041,580	(\$616,585)	\$16,424,995	\$ -	\$16,424,995
7	Cost of Power		\$136,943,243	\$7,206,426	\$144,149,669	\$ -	\$144,149,669
8	Working Capital Base		\$153,984,823	\$6,589,841	\$160,574,664	\$ -	\$160,574,664
9	Working Capital Rate %	(2)	13.00%	0.00%	13.00%	0.22%	13.22%
10	Working Capital Allowance		\$20,018,027	\$856,679	\$20,874,706	\$353,264	\$21,227,971

### Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%.  
(3) Average of opening and closing balances for the year.



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Utility Income

Line No.	Particulars	Initial Application	Adjustments	Settlement Agreement	Adjustments	Per Board Decision
	<b>Operating Revenues:</b>					
1	Distribution Revenue (at Proposed Rates)	\$29,374,853	(\$709,662)	\$28,665,191	\$ -	\$28,665,191
2	Other Revenue (1)	\$1,596,475	\$6,047	\$1,602,522	\$ -	\$1,602,522
3	Total Operating Revenues	\$30,971,328	(\$703,615)	\$30,267,713	\$ -	\$30,267,713
	<b>Operating Expenses:</b>					
4	OM+A Expenses	\$16,754,348	(\$616,585)	\$16,137,763	\$ -	\$16,137,763
5	Depreciation/Amortization	\$4,936,879	\$97,195	\$5,034,074	\$ -	\$5,034,074
6	Property taxes	\$287,232	\$ -	\$287,232	\$ -	\$287,232
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -
9	Subtotal (lines 4 to 8)	\$21,978,459	(\$519,390)	\$21,459,069	\$ -	\$21,459,069
10	Deemed Interest Expense	\$3,567,234	(\$279,124)	\$3,288,110	\$8,066	\$3,296,176
11	Total Expenses (lines 9 to 10)	\$25,545,693	(\$798,514)	\$24,747,179	\$8,066	\$24,755,245
12	Utility income before income taxes	\$5,425,635	\$94,899	\$5,520,534	(\$8,066)	\$5,512,468
13	Income taxes (grossed-up)	\$43,189	\$120,241	\$163,430	\$4,738	\$168,168
14	Utility net income	\$5,382,446	(\$25,342)	\$5,357,104	(\$12,804)	\$5,344,300

## Notes

### Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$803,285	(\$0)	\$803,285	\$ -	\$803,285
	Late Payment Charges	\$361,000	\$ -	\$361,000	\$ -	\$361,000
	Other Distribution Revenue	\$251,187	\$6,047	\$257,234	\$ -	\$257,234
	Other Income and Deductions	\$181,003	\$ -	\$181,003	\$ -	\$181,003
	Total Revenue Offsets	\$1,596,475	\$6,047	\$1,602,522	\$ -	\$1,602,522



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Taxes/PILs

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
<b>Determination of Taxable Income</b>				
1	Utility net income before taxes	\$5,382,445	\$5,357,105	\$5,370,246
2	Adjustments required to arrive at taxable utility income	(\$4,814,861)	(\$4,598,147)	(\$4,598,147)
3	Taxable income	<u>\$567,584</u>	<u>\$758,958</u>	<u>\$772,099</u>
<b>Calculation of Utility income Taxes</b>				
4	Income taxes	<u>\$34,407</u>	<u>\$120,121</u>	<u>\$123,603</u>
6	Total taxes	<u>\$34,407</u>	<u>\$120,121</u>	<u>\$123,603</u>
7	Gross-up of Income Taxes	<u>\$8,782</u>	<u>\$43,309</u>	<u>\$44,564</u>
8	Grossed-up Income Taxes	<u>\$43,189</u>	<u>\$163,430</u>	<u>\$168,168</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$43,189</u>	<u>\$163,430</u>	<u>\$168,168</u>
10	Other tax Credits	(\$81,003)	(\$81,003)	(\$81,003)
<b>Tax Rates</b>				
11	Federal tax (%)	15.00%	15.00%	15.00%
12	Provincial tax (%)	5.33%	11.50%	11.50%
13	Total tax rate (%)	<u>20.33%</u>	<u>26.50%</u>	<u>26.50%</u>

## Notes



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$80,506,663	4.28%	\$3,445,899
2	Short-term Debt	4.00%	\$5,750,476	2.11%	\$121,335
3	Total Debt	60.00%	\$86,257,139	4.14%	\$3,567,234
	Equity				
4	Common Equity	40.00%	\$57,504,759	9.36%	\$5,382,445
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$57,504,759	9.36%	\$5,382,445
7	Total	100.00%	\$143,761,898	6.23%	\$8,949,680
		Settlement Agreement			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$80,644,589	3.92%	\$3,163,687
2	Short-term Debt	4.00%	\$5,760,328	2.16%	\$124,423
3	Total Debt	60.00%	\$86,404,917	3.81%	\$3,288,110
	Equity				
4	Common Equity	40.00%	\$57,603,278	9.30%	\$5,357,105
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$57,603,278	9.30%	\$5,357,105
7	Total	100.00%	\$144,008,195	6.00%	\$8,645,215
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$80,842,417	3.92%	\$3,171,448
9	Short-term Debt	4.00%	\$5,774,458	2.16%	\$124,728
10	Total Debt	60.00%	\$86,616,875	3.81%	\$3,296,176
	Equity				
11	Common Equity	40.00%	\$57,744,584	9.30%	\$5,370,246
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$57,744,584	9.30%	\$5,370,246
14	Total	100.00%	\$144,361,459	6.00%	\$8,666,423

### 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



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Settlement Agreement		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,003,772		(\$0)		\$25,945
2	Distribution Revenue	\$28,371,080	\$28,371,081	\$28,665,192	\$28,665,191	\$28,665,192	\$28,639,246
3	Other Operating Revenue	\$1,596,475	\$1,596,475	\$1,602,522	\$1,602,522	\$1,602,522	\$1,602,522
	Offsets - net						
4	<b>Total Revenue</b>	<b>\$29,967,555</b>	<b>\$30,971,328</b>	<b>\$30,267,714</b>	<b>\$30,267,713</b>	<b>\$30,267,714</b>	<b>\$30,267,713</b>
5	Operating Expenses	\$21,978,459	\$21,978,459	\$21,459,069	\$21,459,069	\$21,459,069	\$21,459,069
6	Deemed Interest Expense	\$3,567,234	\$3,567,234	\$3,288,110	\$3,288,110	\$3,296,176	\$3,296,176
8	<b>Total Cost and Expenses</b>	<b>\$25,545,693</b>	<b>\$25,545,693</b>	<b>\$24,747,179</b>	<b>\$24,747,179</b>	<b>\$24,755,245</b>	<b>\$24,755,245</b>
9	<b>Utility Income Before Income Taxes</b>	<b>\$4,421,862</b>	<b>\$5,425,635</b>	<b>\$5,520,535</b>	<b>\$5,520,534</b>	<b>\$5,512,469</b>	<b>\$5,512,468</b>
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$4,814,861)	(\$4,814,861)	(\$4,598,147)	(\$4,598,147)	(\$4,598,147)	(\$4,598,147)
11	<b>Taxable Income</b>	<b>(\$392,999)</b>	<b>\$610,774</b>	<b>\$922,388</b>	<b>\$922,387</b>	<b>\$914,322</b>	<b>\$914,321</b>
12	Income Tax Rate	20.33%	20.33%	26.50%	26.50%	26.50%	26.50%
13	<b>Income Tax on Taxable Income</b>	<b>(\$79,911)</b>	<b>\$124,192</b>	<b>\$244,433</b>	<b>\$244,432</b>	<b>\$242,295</b>	<b>\$242,295</b>
14	<b>Income Tax Credits</b>	<b>(\$81,003)</b>	<b>(\$81,003)</b>	<b>(\$81,003)</b>	<b>(\$81,003)</b>	<b>(\$81,003)</b>	<b>(\$81,003)</b>
15	<b>Utility Net Income</b>	<b>\$4,582,775</b>	<b>\$5,382,446</b>	<b>\$5,357,105</b>	<b>\$5,357,104</b>	<b>\$5,351,176</b>	<b>\$5,344,300</b>
16	<b>Utility Rate Base</b>	<b>\$143,761,898</b>	<b>\$143,761,898</b>	<b>\$144,008,195</b>	<b>\$144,008,195</b>	<b>\$144,361,459</b>	<b>\$144,361,459</b>
17	Deemed Equity Portion of Rate Base	\$57,504,759	\$57,504,759	\$57,603,278	\$57,603,278	\$57,744,584	\$57,744,584
18	Income/(Equity Portion of Rate Base)	7.97%	9.36%	9.30%	9.30%	9.27%	9.26%
19	Target Return - Equity on Rate Base	9.36%	9.36%	9.30%	9.30%	9.30%	9.30%
20	Deficiency/Sufficiency in Return on Equity	-1.39%	0.00%	0.00%	0.00%	-0.03%	-0.04%
21	Indicated Rate of Return	5.67%	6.23%	6.00%	6.00%	5.99%	5.99%
22	Requested Rate of Return on Rate Base	6.23%	6.23%	6.00%	6.00%	6.00%	6.00%
23	Deficiency/Sufficiency in Rate of Return	-0.56%	0.00%	0.00%	0.00%	-0.01%	-0.02%
24	Target Return on Equity	\$5,382,445	\$5,382,445	\$5,357,105	\$5,357,105	\$5,370,246	\$5,370,246
25	Revenue Deficiency/(Sufficiency)	\$799,670	\$0	(\$0)	(\$1)	\$19,070	(\$25,946)
26	<b>Gross Revenue Deficiency/(Sufficiency)</b>	<b>\$1,003,772 (1)</b>		<b>(\$0) (1)</b>		<b>\$25,945 (1)</b>	

### Notes:

(1)

Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Ontario Energy Board

# Revenue Requirement Workform (RRWF) for 2015 Filers

## Revenue Requirement

Line No.	Particulars	Application	Settlement Agreement	Per Board Decision
1	OM&A Expenses	\$16,754,348	\$16,137,763	\$16,137,763
2	Amortization/Depreciation	\$4,936,879	\$5,034,074	\$5,034,074
3	Property Taxes	\$287,232	\$287,232	\$287,232
5	Income Taxes (Grossed up)	\$43,189	\$163,430	\$168,168
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$3,567,234	\$3,288,110	\$3,296,176
	Return on Deemed Equity	\$5,382,445	\$5,357,105	\$5,370,246
8	<b>Service Revenue Requirement (before Revenues)</b>	<u>\$30,971,328</u>	<u>\$30,267,714</u>	<u>\$30,293,659</u>
9	Revenue Offsets	\$1,596,475	\$1,602,522	\$1,602,522
10	<b>Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)</b>	<u>\$29,374,853</u>	<u>\$28,665,192</u>	<u>\$28,691,137</u>
11	Distribution revenue	\$29,374,853	\$28,665,191	\$28,665,191
12	Other revenue	\$1,596,475	\$1,602,522	\$1,602,522
13	<b>Total revenue</b>	<u>\$30,971,328</u>	<u>\$30,267,713</u>	<u>\$30,267,713</u>
14	<b>Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)</b>	<u>\$0</u>	<u>(\$1)</u>	<u>(\$25,946)</u>

### Notes

(1) Line 11 - Line 8



Ontario Energy Board

## Revenue Requirement Workform (RRWF) for 2015 Filers

### Tracking Form

The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

<sup>(1)</sup> Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

<sup>(2)</sup> Short description of change, issue, etc.

60 Tracking Rows have been provided below. If you require more, please contact Industry Relations @ [IndustryRelations@ontarioenergyboard.ca](mailto:IndustryRelations@ontarioenergyboard.ca).

### Summary of Proposed Changes

Reference <sup>(1)</sup>	Item / Description <sup>(2)</sup>	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 8,949,680	6.23%	\$ 143,761,898	\$ 153,984,823	\$ 20,018,027	\$ 4,936,879	\$ 43,189	\$ 16,754,348	\$ 30,971,328	\$ 1,596,475	\$ 29,374,853	\$ 1,003,772

## Appendix H – 2015 PILS model updated for Lead/Lag Study change in WCA



Ontario Energy Board

## Income Tax/PILs Workform for 2015 Filers

Version 3.0

Utility Name	Niagara Peninsula Energy Inc.
Assigned EB Number	EB-2014-0096
Name and Title	Suzanne Wilson, VP Finance
Phone Number	905-353-6004
Email Address	Suzanne.wilson@npei.ca
Date	9/23/2014
Last COS Re-based Year	2011

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

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Ontario Energy Board

## Income Tax/PILs Workform for 2015 Filers

[1. Info](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

[C. Sch 8 Hist](#)

[D. Schedule 10 CEC Hist](#)

[E. Sch 13 Tax Reserves Hist](#)

[F. Sch 7-1 Loss Cfwd Hist](#)

[G. Adj. Taxable Income Historical](#)

[H. PILs, Tax Provision Historical](#)

[I. Schedule 8 CCA Bridge Year](#)

[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)

[L. Sch 7-1 Loss Cfwd Bridge](#)

[M. Adj. Taxable Income Bridge](#)

[N. PILs, Tax Provision Bridge](#)

[O. Schedule 8 CCA Test Year](#)

[P. Schedule 10 CEC Test Year](#)

[Q. Sch 13 Tax Reserve Test Year](#)

[R. Sch 7-1 Loss Cfwd](#)

[S. Taxable Income Test Year](#)

[T. PILs, Tax Provision](#)

# Income Tax/PILs Workform for 2015 Filers

## Rate Base

**\$ 144,361,455**

## Return on Ratebase

Deemed ShortTerm Debt %  
Deemed Long Term Debt %  
Deemed Equity %

4.00%  
56.00%  
40.00%

T \$ 5,774,458  
U \$ 80,842,415  
V \$ 57,744,582

$W = S * T$   
 $X = S * U$   
 $Y = S * V$

Short Term Interest Rate  
Long Term Interest

2.16%  
3.92%  
9.30%

Z \$ 124,728  
AA \$ 3,171,448  
AB \$ 5,370,246

$AC = W * Z$   
 $AD = X * AA$   
 $AE = Y * AB$   
 $AF = AC + AD + AE$

**Return on Equity (Regulatory Income)**

**Return on Rate Base**

**\$ 8,666,422**

## Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?  
*If Yes, please describe what was the tax treatment in the manager's summary.*
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

### Historical

### Bridge

### Test Year

Yes	Yes	Yes
No	No	No
No	No	No
No	No	No
No	No	No
Yes	Yes	Yes
Yes	Yes	Yes
No	No	No



Ontario Energy Board

# Income Tax/PILs Workform for 2015 Filers

## Tax Rates Federal & Provincial As of June 20, 2012

### Federal income tax

General corporate rate  
Federal tax abatement  
Adjusted federal rate

Rate reduction

### Ontario income tax

### Combined federal and Ontario

### Federal & Ontario Small Business

Federal small business threshold  
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

Effective #####	Effective #####	Effective #####	Effective #####	Effective #####
38.00%	38.00%	38.00%	38.00%	38.00%
-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
28.00%	28.00%	28.00%	28.00%	28.00%
-11.50%	-13.00%	-13.00%	-13.00%	-13.00%
16.50%	15.00%	15.00%	15.00%	15.00%
11.75%	11.50%	11.50%	11.50%	11.50%
28.25%	26.50%	26.50%	26.50%	26.50%
500,000	500,000	500,000	500,000	500,000
500,000	500,000	500,000	500,000	0
11.00%	11.00%	11.00%	11.00%	11.00%
4.50%	4.50%	4.50%	4.50%	0.00%

<b>Class</b>	<b>Class Description</b>	<b>UCC End of Year Historical per tax returns</b>	<b>Less: Non- Distribution Portion</b>	<b>UCC Regulated Historical Year</b>
<b>1</b>	Distribution System - post 1987	56,259,372		56,259,372
<b>1 Enhanced</b>	Non-residential Buildings Reg. 1100(1)(a.1) election	0		0
<b>2</b>	Distribution System - pre 1988	3,633,291		3,633,291
<b>8</b>	General Office/Stores Equip	1,666,790		1,666,790
<b>10</b>	Computer Hardware/ Vehicles	2,705,841		2,705,841
<b>10.1</b>	Certain Automobiles			0
<b>12</b>	Computer Software	57,371		57,371
<b>13<sub>1</sub></b>	Lease # 1			0
<b>13<sub>2</sub></b>	Lease #2			0
<b>13<sub>3</sub></b>	Lease # 3			0
<b>13<sub>4</sub></b>	Lease # 4			0
<b>14</b>	Franchise			0
<b>17</b>	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	282,408		282,408
<b>42</b>	Fibre Optic Cable			0
<b>43.1</b>	Certain Energy-Efficient Electrical Generating Equipment			0
<b>43.2</b>	Certain Clean Energy Generation Equipment			0
<b>45</b>	Computers & Systems Software acq'd post Mar 22/04	2,832		2,832
<b>46</b>	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
<b>47</b>	Distribution System - post February 2005	48,060,734		48,060,734
<b>50</b>	Data Network Infrastructure Equipment - post Mar 2007	364,650		364,650
<b>52</b>	Computer Hardware and system software			0
<b>95</b>	CWIP			0
<b>3</b>	Buildings acquired before 1988	1,275,277		1,275,277
<b>1b</b>	Buildings > 18-03-07	4,969,771		4,969,771
<b>1b</b>	Buildings > 18-03-07	2,425,531		2,425,531
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	121,703,868	0	121,703,868



Ontario Energy Board

# Income Tax/PILs Workform for 2015 Filer

## Schedule 10 CEC - Historical Year

### Cumulative Eligible Capital

1,050,008

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

x 1/2 = 0

0 0

Amount transferred on amalgamation or wind-up of subsidiary

0 0

Subtotal

1,050,008

#### Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Cumulative Eligible Capital Balance

1,050,008

Current Year Deduction

1,050,008 x 7% = 73,501

Cumulative Eligible Capital - Closing Balance

976,507



# Income Tax/PILs Workform for 2

## Schedule 13 Tax Reserves - Historical

### Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
<b>Tax Reserves Not Deducted for accounting purposes</b>			
Reserve for doubtful accounts ss. 20(1)(l)			0
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
			0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financial Statement Reserves (not deductible for Tax Purposes)</b>			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts			0
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
-Short & Long-term Disability			0
-Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>



Ontario Energy Board

# Income Tax/PILs Workform for 2015 Filers

## Schedule 7-1 Loss Carry Forward - Historical

### Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
Actual Historical			0

	Total	Non-Distribution Portion	Utility Balance
<b>Net Capital Loss Carry Forward Deduction</b>			
Actual Historical			0



# Income Tax/PILs Workform for 2015 Filers

## Adjusted Taxable Income - Historical Year

	T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
<b>Income before PILs/Taxes</b>	<b>A</b>	<b>3,187,387</b>		<b>3,187,387</b>
<b>Additions:</b>				
Interest and penalties on taxes	103			0
Amortization of tangible assets	104	5,321,041		5,321,041
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112			0
Taxable Capital Gains	113			0
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121			0
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125			0
Reserves from financial statements- balance at end of year	126			0
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
<b>Other Additions</b>				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
Previous years apprenticeship tax credit claimed	294	106,351		106,351
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(x))				0
Lease Inducements Received (ITA 12(1)(x))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Change in Employee Future Benefits		107,944		107,944

Change in Regulatory variance accounts		879,966		879,966
Inducement - ITA 12(1)(x)-ITC from apprenticeship job creation expenditures		12,572		12,572
				0
				0
				0
				0
				0
				0
<b>Total Additions</b>		<b>6,427,874</b>	<b>0</b>	<b>6,427,874</b>
<b>Deductions:</b>				
Gain on disposal of assets per financial statements	401			0
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	8,552,056		8,552,056
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	73,501		73,501
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413			0
Reserves from financial statements - balance at beginning of year	414			0
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
Other deductions: (Please explain in detail the nature of the item)				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid				0
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Apprenticeship credits included in FS income		118,062		118,062
				0
				0
				0
				0
				0
				0
<b>Total Deductions</b>		<b>8,743,619</b>	<b>0</b>	<b>8,743,619</b>
<b>Net Income for Tax Purposes</b>		<b>871,642</b>	<b>0</b>	<b>871,642</b>
Charitable donations from Schedule 2	311			0
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
<b>TAXABLE INCOME</b>		<b>871,642</b>	<b>0</b>	<b>871,642</b>

# Income Tax/PILs Workform for 2015 Filers

## PILs Tax Provision - Historical Year

**Note: Input the actual information from the tax returns for the historical year.**

### Wires Only

**Regulatory Taxable Income**

\$ 871,642 **A**

**Ontario Income Taxes**

*Income tax payable*

**Ontario Income Tax**

11.50% **B**

\$ 100,239 **C = A \* B**

*Small business credit*

Ontario Small Business Threshold

\$ 500,000 **D**

Rate reduction (negative)

-7.00% **E**

-\$ 35,000 **F = D \* E**

*Ontario Income tax*

\$ 65,239 **J = C + F**

**Combined Tax Rate and PILs**

Effective Ontario Tax Rate

7.48%

**K = J / A**

Federal tax rate (Maximum 15%)

15.00%

**L**

Combined tax rate

22.48% **M = K + L**

**Total Income Taxes**

\$ 195,985 **N = A \* M**

Investment Tax Credits

\$ 8,909 **O**

Miscellaneous Tax Credits

\$ 109,153 **P**

**Total Tax Credits**

\$ 118,062 **Q = O + P**

**Corporate PILs/Income Tax Provision for Historical Year**

\$ 77,923 **R = N - Q**

Class	Class Description	UCC Regulated Historical Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 56,259,372			\$ 56,259,372	\$ -	\$ 56,259,372	4%	\$ 2,250,375	\$ 54,008,997
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 3,633,291			\$ 3,633,291	\$ -	\$ 3,633,291	6%	\$ 217,997	\$ 3,415,294
8	General Office/Stores Equip	\$ 1,666,790	\$ 526,500		\$ 2,193,290	\$ 263,250	\$ 1,930,040	20%	\$ 386,008	\$ 1,807,282
10	Computer Hardware/ Vehicles	\$ 2,705,841	\$ 672,000	\$ -	\$ 3,377,841	\$ 336,000	\$ 3,041,841	30%	\$ 912,552	\$ 2,465,289
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 57,371	\$ 652,966		\$ 710,337	\$ 326,483	\$ 383,854	100%	\$ 383,854	\$ 326,483
13 1	Lease # 1				\$ -	\$ -	\$ -	-	\$ -	\$ -
13 2	Lease #2				\$ -	\$ -	\$ -	-	\$ -	\$ -
13 3	Lease # 3				\$ -	\$ -	\$ -	-	\$ -	\$ -
13 4	Lease # 4				\$ -	\$ -	\$ -	-	\$ -	\$ -
14	Franchise				\$ -	\$ -	\$ -	-	\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	\$ 282,408			\$ 282,408	\$ -	\$ 282,408	8%	\$ 22,593	\$ 259,815
42	Fibre Optic Cable				\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 2,832			\$ 2,832	\$ -	\$ 2,832	45%	\$ 1,274	\$ 1,558
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 48,060,734	\$ 10,678,726	\$ -	\$ 58,739,460	\$ 5,339,363	\$ 53,400,097	8%	\$ 4,272,008	\$ 54,467,452
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 364,650	\$ 302,295		\$ 666,945	\$ 151,148	\$ 515,798	55%	\$ 283,689	\$ 383,256
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP				\$ -	\$ -	\$ -	-	\$ -	\$ -
3	Buildings acquired before 1988	\$ 1,275,277			\$ 1,275,277	\$ -	\$ 1,275,277	5%	\$ 63,764	\$ 1,211,513
1b	Buildings > 18-03-07	\$ 4,969,771	\$ 1,457,845		\$ 6,427,616	\$ 728,923	\$ 5,698,694	6%	\$ 341,922	\$ 6,085,694
1b	Buildings > 18-03-07	\$ 2,425,531			\$ 2,425,531	\$ -	\$ 2,425,531	6%	\$ 145,532	\$ 2,279,999
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
	TOTAL	\$ 121,703,868	\$ 14,290,332	\$ -	\$ 135,994,200	\$ 7,145,166	\$ 128,849,034		\$ 9,281,567	\$ 126,712,633



Ontario Energy Board

# Income Tax/PILs Workform for 2015 Filer

## Schedule 10 CEC - Bridge Year

### Cumulative Eligible Capital

976,507

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

x 1/2 = 0

0 0

Amount transferred on amalgamation or wind-up of subsidiary

0 0

Subtotal

976,507

#### Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Cumulative Eligible Capital Balance

976,507

Current Year Deduction

976,507 x 7% = 68,356

Cumulative Eligible Capital - Closing Balance

908,152

### Schedule 13 Tax Reserves - Bridge Year

[illegible]



Ontario Energy Board

# Income Tax/PILs Workform for 2015 Filer

## Corporation Loss Continuity and Application

### Schedule 7-1 Loss Carry Forward - Bridge Year

<b>Non-Capital Loss Carry Forward Deduction</b>	<b>Total</b>
Actual Historical	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	0
Balance available for use in Test Year	0
<b>Amount to be used in Bridge Year</b>	0
Balance available for use post Bridge Year	0

<b>Net Capital Loss Carry Forward Deduction</b>	<b>Total</b>
Actual Historical	0
Application of Loss Carry Forward to reduce taxable income in Bridge Year	
Other Adjustments Add (+) Deduct (-)	
Balance available for use in Test Year	0
<b>Amount to be used in Bridge Year</b>	
Balance available for use post Bridge Year	0



# Income Tax/PILs Workform for 2015 Filers

## Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILs/Taxes	A	3,884,895
<b>Additions:</b>		
Interest and penalties on taxes	103	
Amortization of tangible assets	104	
Amortization of intangible assets	106	5,584,950
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



# Income Tax/PIIs Workform for 2015 Filers

## Adjusted Taxable Income - Bridge Year

<b>Other Additions</b>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		8,909
Change in Employee Benefits		20,994
Previous years Ontario apprenticeship tax credits claimed		109,153
Change in regulatory variance accounts		0
<b>Total Additions</b>		<b>5,724,006</b>
<b>Deductions:</b>		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	9,281,567
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	68,356
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		



# Income Tax/PILs Workform for 2015 Filers

## Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Apprenticeship credits included in FS income		111,027
<b>Total Deductions</b>		<b>9,460,950</b>
<b>Net Income for Tax Purposes</b>		<b>147,952</b>
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
<b>TAXABLE INCOME</b>		<b>147,952</b>

### PILS Tax Provision - Bridge Year

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.

## Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 54,008,997			\$ 54,008,997	\$ -	\$ 54,008,997	4%	\$ 2,160,360	\$ 51,848,637
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ -			\$ -	\$ -	\$ -	6%	\$ -	\$ -
2	Distribution System - pre 1988	\$ 3,415,294			\$ 3,415,294	\$ -	\$ 3,415,294	6%	\$ 204,918	\$ 3,210,376
8	General Office/Stores Equip	\$ 1,807,282	310,627		\$ 2,117,909	\$ 155,313	\$ 1,962,595	20%	\$ 392,519	\$ 1,725,389
10	Computer Hardware/ Vehicles	\$ 2,465,289	698,878	0	\$ 3,164,167	\$ 349,439	\$ 2,814,728	30%	\$ 844,418	\$ 2,319,748
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 326,483	368,740		\$ 695,223	\$ 184,370	\$ 510,853	100%	\$ 510,853	\$ 184,370
13 1	Lease # 1	\$ -			\$ -	\$ -	\$ -	-	\$ -	\$ -
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -	-	\$ -	\$ -
13 3	Lease # 3	\$ -			\$ -	\$ -	\$ -	-	\$ -	\$ -
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -	-	\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -	-	\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than B	\$ 259,815			\$ 259,815	\$ -	\$ 259,815	8%	\$ 20,785	\$ 239,030
42	Fibre Optic Cable	\$ -			\$ -	\$ -	\$ -	12%	\$ -	\$ -
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 1,558			\$ 1,558	\$ -	\$ 1,558	45%	\$ 701	\$ 857
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 54,467,452	9,166,447		\$ 63,633,900	\$ 4,583,224	\$ 59,050,676	8%	\$ 4,724,054	\$ 58,909,845
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 383,256	240,248		\$ 623,504	\$ 120,124	\$ 503,380	55%	\$ 276,859	\$ 346,645
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Buildings acquired before 1988	\$ 1,211,513			\$ 1,211,513	\$ -	\$ 1,211,513	5%	\$ 60,576	\$ 1,150,937
1b	Buildings > 18-03-07	\$ 6,085,694			\$ 6,085,694	\$ -	\$ 6,085,694	6%	\$ 365,142	\$ 5,720,553
1b	Buildings > 18-03-07	\$ 2,279,999	86,640		\$ 2,366,639	\$ 43,320	\$ 2,323,319	6%	\$ 139,399	\$ 2,227,240
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 126,712,633	\$ 10,871,580	\$ -	\$ 137,584,213	\$ 5,435,790	\$ 132,148,423		\$ 9,700,584	\$ 127,883,629



# Income Tax/PILs Workform for 2015 Filers

## Schedule 10 CEC - Test Year

### Cumulative Eligible Capital

908,152

#### Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

908,152

#### Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 = 0

### Cumulative Eligible Capital Balance

908,152

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

908,152 x 7% = 63,571

### Cumulative Eligible Capital - Closing Balance

844,581

### Schedule 13 Tax Reserves - Test Year

[illegible]

# Income Tax/PILs Workform for 2015 Filers

## Schedule 7-1 Loss Carry Forward - Test Year

### Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
Actual/Estimated Bridge Year	0		0
			0
Other Adjustments Add (+) Deduct (-)	0		0
Balance available for use in Test Year	0	0	0
<b>Amount to be used in Test Year</b>	0		0
Balance available for use post Test Year	0	0	0

	Total	Non-Distribution Portion	Utility Balance
<b>Net Capital Loss Carry Forward Deduction</b>			
Actual/Estimated Bridge Year	0		0
			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
<b>Amount to be used in Test Year</b>			0
Balance available for use post Test Year	0	0	0



# Income Tax/PILs Workform for 2015 Fi

## Taxable Income - Test Year

		<b>Test Year Taxable Income</b>
<b>Net Income Before Taxes</b>		<b>5,370,246</b>

	<b>T2 S1 line #</b>	
<b>Additions:</b>		
Interest and penalties on taxes	103	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	5,034,074
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	0
Reserves from financial statements- balance at end of year	126	0
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
	294	
	295	
	296	
	297	
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		7,329
Change in Regulatory variance accounts		0
Change in Employee future benefits		101,909
Previous years Ontario apprenticeship tax credit claimed		103,699
<b>Total Additions</b>		<b>5,247,011</b>
<b>Deductions:</b>		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	9,700,584
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	63,571
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	0
Reserves from financial statements - balance at beginning of year	414	0
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Apprenticeship credits included in FS income		81,003
<b>Total Deductions</b>		<b>9,845,158</b>
<b>NET INCOME FOR TAX PURPOSES</b>		<b>772,099</b>
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	0
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
<b>REGULATORY TAXABLE INCOME</b>		<b>772,099</b>

# Income Tax/PILs Workform for 2015 Filers

## PILs Tax Provision - Test Year

### Wires Only

**Regulatory Taxable Income**

\$	772,099	A
----	---------	---

**Ontario Income Taxes**
*Income tax payable*
**Ontario Income Tax**

11.50%

**B**

\$

88,791 **C = A \* B**
*Small business credit*

Ontario Small Business Threshold  
Rate reduction

\$ -

**D**

-11.50%

**E**

\$

-

**F = D \* E**
*Ontario Income tax*

\$	88,791	J = C + F
----	--------	-----------

**Combined Tax Rate and PILs**

Effective Ontario Tax Rate  
Federal tax rate (Maximum 15%)  
Combined tax rate

11.50%

**K = J / A**

15.00%

**L**

26.50%	M = K + L
--------	-----------

**Total Income Taxes**

\$	204,606	N = A * M
----	---------	-----------

Investment Tax Credits

\$	6,208	O
----	-------	---

Miscellaneous Tax Credits

\$	74,795	P
----	--------	---

**Total Tax Credits**

\$	81,003	Q = O + P
----	--------	-----------

**Corporate PILs/Income Tax Provision for Test Year**

\$	123,603	R = N - Q
----	---------	-----------

Corporate PILs/Income Tax Provision Gross Up <sup>1</sup>

73.50%

**S = 1 - M**

\$	44,564	T = R / S - R
----	--------	---------------

**Income Tax (grossed-up)**

\$	168,168	U = R + T
----	---------	-----------

**Note:**

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.

Appendix I – Cost Allocation 2015 sheet  
O.1 updated for Lead/Lag Study change in  
WCA

## 2015 Cost Allocation Model

EB-2014-0096

### Sheet 01 Revenue to Cost Summary Worksheet - Public

**Instructions:**

Please see the first tab in this workbook for detailed instructions

**Class Revenue, Cost Analysis, and Return on Rate Base**

		1	2	3	7	8	9
	Total	Residential	GS <50	GS>50-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base</b>							
<b>Assets</b>							
crev	Distribution Revenue at Existing Rates	\$28,665,192	\$15,624,862	\$3,659,015	\$8,920,210	\$273,855	\$129,135
mi	Miscellaneous Revenue (mi)	\$1,602,522	\$1,262,498	\$188,449	\$138,127	\$6,039	\$2,153
	<b>Miscellaneous Revenue Input equals Output</b>						
	<b>Total Revenue at Existing Rates</b>	<b>\$30,267,714</b>	<b>\$16,887,360</b>	<b>\$3,847,464</b>	<b>\$9,058,337</b>	<b>\$279,894</b>	<b>\$131,288</b>
	Factor required to recover deficiency (1 + D)	1.0009					
	Distribution Revenue at Status Quo Rates	\$28,691,137	\$15,639,004	\$3,662,327	\$8,928,284	\$274,103	\$129,252
	Miscellaneous Revenue (mi)	\$1,602,522	\$1,262,498	\$188,449	\$138,127	\$6,039	\$2,153
	<b>Total Revenue at Status Quo Rates</b>	<b>\$30,293,659</b>	<b>\$16,901,502</b>	<b>\$3,850,775</b>	<b>\$9,066,411</b>	<b>\$280,142</b>	<b>\$131,405</b>
<b>Expenses</b>							
di	Distribution Costs (di)	\$6,076,213	\$4,018,843	\$618,590	\$1,299,617	\$90,672	\$30,584
cu	Customer Related Costs (cu)	\$5,792,820	\$4,649,821	\$675,876	\$441,373	\$3,294	\$1,892
ad	General and Administration (ad)	\$4,555,962	\$3,281,707	\$492,879	\$713,895	\$39,584	\$13,625
dep	Depreciation and Amortization (dep)	\$5,034,974	\$3,275,023	\$523,330	\$1,137,742	\$63,935	\$21,669
INPUT	PILs (INPUT)	\$168,168	\$109,106	\$17,047	\$38,405	\$2,355	\$798
INT	Interest	\$3,296,176	\$2,138,526	\$334,129	\$752,757	\$46,163	\$15,640
	<b>Total Expenses</b>	<b>\$24,923,413</b>	<b>\$17,473,026</b>	<b>\$2,661,651</b>	<b>\$4,383,789</b>	<b>\$246,004</b>	<b>\$84,208</b>
	<b>Direct Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NI	Allocated Net Income (NI)	\$5,370,246	\$3,484,162	\$544,375	\$1,226,418	\$75,211	\$25,481
	<b>Revenue Requirement (includes NI)</b>	<b>\$30,293,659</b>	<b>\$20,957,188</b>	<b>\$3,206,026</b>	<b>\$5,610,208</b>	<b>\$321,214</b>	<b>\$109,689</b>
	<b>Revenue Requirement Input equals Output</b>						
<b>Rate Base Calculation</b>							
<b>Net Assets</b>							
dp	Distribution Plant - Gross	\$229,999,767	\$151,033,396	\$23,262,519	\$50,507,950	\$3,384,945	\$1,147,255
dp	General Plant - Gross	\$39,045,270	\$25,384,419	\$4,049,658	\$8,857,703	\$556,478	\$188,514
accum dep	Accumulated Depreciation	(\$123,110,941)	(\$51,042,553)	(\$12,303,241)	(\$26,874,620)	(\$1,882,186)	(\$370,108)
co	Capital Contribution	(\$23,400,607)	(\$15,897,099)	(\$2,509,930)	(\$4,479,479)	(\$334,057)	(\$66,954)
	<b>Total Net Plant</b>	<b>\$123,133,489</b>	<b>\$79,978,133</b>	<b>\$12,499,006</b>	<b>\$28,011,553</b>	<b>\$1,725,180</b>	<b>\$335,138</b>
	<b>Directly Allocated Net Fixed Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COP</b>							
	Cost of Power (COP)	\$144,149,669	\$48,575,506	\$14,442,505	\$79,944,100	\$892,292	\$264,306
	OM&A Expenses	\$16,424,995	\$11,950,372	\$1,787,145	\$2,454,885	\$133,550	\$46,101
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$160,574,663</b>	<b>\$60,525,878</b>	<b>\$16,229,650</b>	<b>\$82,398,985</b>	<b>\$1,025,842</b>	<b>\$310,407</b>
	<b>Working Capital</b>	<b>\$21,227,971</b>	<b>\$8,001,521</b>	<b>\$2,145,560</b>	<b>\$10,893,146</b>	<b>\$135,616</b>	<b>\$41,036</b>
	<b>Total Rate Base</b>	<b>\$144,361,459</b>	<b>\$87,979,654</b>	<b>\$14,644,566</b>	<b>\$38,904,699</b>	<b>\$1,860,797</b>	<b>\$625,514</b>
	<b>Rate Base Input equals Output</b>						
	Equity Component of Rate Base	\$57,744,584	\$35,191,862	\$5,857,826	\$15,561,880	\$744,319	\$250,206
	Net Income on Allocated Assets	\$5,370,246	(\$571,523)	\$1,189,125	\$4,682,622	\$34,138	(\$11,311)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Net Income</b>	<b>\$5,370,246</b>	<b>(\$571,523)</b>	<b>\$1,189,125</b>	<b>\$4,682,622</b>	<b>\$34,138</b>	<b>(\$11,311)</b>
<b>RATIOS ANALYSIS</b>							
	REVENUE TO EXPENSES STATUS QUO%	100.00%	80.65%	120.11%	161.61%	87.21%	119.80%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$25,945)	(\$4,069,828)	\$641,437	\$3,448,129	(\$41,320)	(\$25,963)
	<b>Deficiency Input equals Output</b>						
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$4,055,685)	\$644,749	\$3,456,203	(\$41,072)	(\$25,910)
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	-1.62%	20.30%	30.09%	4.59%	-8.17%

## Appendix J – Bill Impacts updated for Lead/Lag Study change in WCA compared to current interim rate tariff

Appendix 2-W  
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 800 kWh

May 1 - October 31

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4300	1	\$ 18.43	\$ 18.4400	1	\$ 18.44	\$ 0.01	0.05%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	kWh	\$ 0.0185	800	\$ 14.80	\$ 0.0185	800	\$ 14.80	\$ -	
Rate Rider for Disposition of Resid	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/157 kWh		\$ -0.0030	800	\$ 2.40	\$ -0.0030	800	\$ 2.40	\$ -	
Disposition of Accounts 1575/157 kWh		\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Stranded meter recovery	Monthly	\$ 0.9317	1	\$ 0.93	\$ 0.9317	1	\$ 0.93	\$ -	
<b>Sub-Total A (excluding pass through)</b>				\$ 31.76			\$ 31.77	\$ 0.01	0.03%
Rate Rider for	kWh	\$ -0.0005	800	\$ 0.40	\$ -0.0005	800	\$ 0.40	\$ -	
Deferral/Variance Account									
Disposition									
Rate Rider for	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Deferral/Variance Account									
Disposition									
Rate Rider for Application of	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Tax Change									
Rate Rider for Application of	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Tax Change									
Low Voltage Service Charge	kWh	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	
Line Losses on Cost of Power	kWh	\$ 0.0950	38.3393	\$ 3.64	\$ 0.0950	38.3393	\$ 3.64	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 36.19			\$ 36.20	\$ 0.01	0.03%
RTSR - Network	kWh	\$ 0.0076	838	\$ 6.37	\$ 0.0076	838	\$ 6.37	\$ -	
RTSR - Line and	kWh	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	
Transformation Connection									
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 47.01			\$ 47.02	\$ 0.01	0.02%
Wholesale Market Service	kWh	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	
Charge (WMSC)									
Rural and Remote Rate	kWh	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	
Protection (RRRP)									
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	
TOU - Off Peak	kWh	\$ 0.0770	512	\$ 39.42	\$ 0.0770	512	\$ 39.42	\$ -	
TOU - Mid Peak	kWh	\$ 0.1140	144	\$ 16.42	\$ 0.1140	144	\$ 16.42	\$ -	
TOU - On Peak	kWh	\$ 0.1400	144	\$ 20.16	\$ 0.1400	144	\$ 20.16	\$ -	
Energy - RPP - Tier 1	kWh	\$ 0.0880	600	\$ 52.80	\$ 0.0880	600	\$ 52.80	\$ -	
Energy - RPP - Tier 2	kWh	\$ 0.1030	200	\$ 20.60	\$ 0.1030	200	\$ 20.60	\$ -	
<b>Total Bill on TOU (before Taxes)</b>				\$ 133.64			\$ 133.65	\$ 0.01	0.01%
HST		13%		\$ 17.37	13%		\$ 17.37	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 151.01			\$ 151.02	\$ 0.01	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ -15.10			\$ -15.10	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 135.91			\$ 135.92	\$ 0.01	0.01%
<b>Total Bill on RPP (before Taxes)</b>				\$ 131.04			\$ 131.05	\$ 0.01	0.01%
HST		13%		\$ 17.03	13%		\$ 17.04	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 148.07			\$ 148.08	\$ 0.01	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ -14.81			\$ -14.81	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 133.26			\$ 133.27	\$ 0.01	0.01%

Loss Factor (%)

4.79%

4.79%

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

Appendix 2-W  
Bill Impacts

Customer Class: Residential

TOU / non-TOU: TOU

Consumption 800 kWh

November 1 - April 30

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 18.4300	1	\$ 18.43	\$ 18.4400	1	\$ 18.44	\$ 0.01	0.05%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	kWh	\$ 0.0185	800	\$ 14.80	\$ 0.0185	800	\$ 14.80	\$ -	
Rate Rider for Disposition of Resi	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh		\$ 0.0030	800	\$ 2.40	\$ 0.0030	800	\$ 2.40	\$ -	
Disposition of Accounts 1575/1571 kWh		\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Stranded meter recovery	Monthly	\$ 0.9317	1	\$ 0.93	\$ 0.9317	1	\$ 0.93	\$ -	
<b>Sub-Total A (excluding pass through)</b>				\$ 31.76			\$ 31.77	\$ 0.01	0.03%
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge	kWh	\$ 0.0005	800	\$ 0.40	\$ 0.0005	800	\$ 0.40	\$ -	
Line Losses on Cost of Power	kWh	\$ 0.0950	38,3393	\$ 3.64	\$ 0.0950	38,3393	\$ 3.64	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 36.19			\$ 36.20	\$ 0.01	0.03%
RTSR - Network	kWh	\$ 0.0076	838	\$ 6.37	\$ 0.0076	838	\$ 6.37	\$ -	
RTSR - Line and Transformation Connection	kWh	\$ 0.0053	838	\$ 4.44	\$ 0.0053	838	\$ 4.44	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 47.01			\$ 47.02	\$ 0.01	0.02%
Wholesale Market Service Charge (WMSC)	kWh	\$ 0.0044	838	\$ 3.69	\$ 0.0044	838	\$ 3.69	\$ -	
Rural and Remote Rate Protection (RRRP)	kWh	\$ 0.0013	838	\$ 1.09	\$ 0.0013	838	\$ 1.09	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	800	\$ 5.60	\$ 0.0070	800	\$ 5.60	\$ -	
TOU - Off Peak	kWh	\$ 0.0770	512	\$ 39.42	\$ 0.0770	512	\$ 39.42	\$ -	
TOU - Mid Peak	kWh	\$ 0.1140	144	\$ 16.42	\$ 0.1140	144	\$ 16.42	\$ -	
TOU - On Peak	kWh	\$ 0.1400	144	\$ 20.16	\$ 0.1400	144	\$ 20.16	\$ -	
Energy - RPP - Tier 1	kWh	\$ 0.0880	800	\$ 70.40	\$ 0.0880	800	\$ 70.40	\$ -	
Energy - RPP - Tier 2	kWh	\$ 0.1030		\$ -	\$ 0.1030		\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>				\$ 133.64			\$ 133.65	\$ 0.01	0.01%
HST		13%		\$ 17.37	13%		\$ 17.37	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 151.01			\$ 151.02	\$ 0.01	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ 15.10			\$ 15.10	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 135.91			\$ 135.92	\$ 0.01	0.01%
<b>Total Bill on RPP (before Taxes)</b>				\$ 128.04			\$ 128.05	\$ 0.01	0.01%
HST		13%		\$ 16.64	13%		\$ 16.65	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 144.68			\$ 144.69	\$ 0.01	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ 14.47			\$ 14.47	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 130.21			\$ 130.22	\$ 0.01	0.01%

Loss Factor (%)

4.79%

4.79%

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000  
 GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000  
 GS>50kW (kW) - 60, 100, 500, 1000  
 Large User - range appropriate for utility  
 Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

Appendix 2-W  
Bill Impacts

Customer Class: General Service &lt; 50 kW

TOU / non-TOU: TOU

Consumption 2,000 kWh

Non-Residential

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 37.7600	1	\$ 37.76	\$ 37.7900	1	\$ 37.79	\$ 0.03	0.08%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	kWh	\$ 0.0138	2000	\$ 27.60	\$ 0.0138	2000	\$ 27.60	\$ -	
Rate Rider for Disposition of Residual Accounts 1575/1571 kWh	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh	Monthly	\$ 0.0030	2000	\$ 6.00	\$ 0.0030	2000	\$ 6.00	\$ -	
Disposition of Accounts 1575/1571 kWh	Monthly	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Stranded meter recovery	Monthly	\$ 2.7275	1	\$ 2.73	\$ 2.7275	1	\$ 2.73	\$ -	
<b>Sub-Total A (excluding pass through)</b>				\$ 62.09			\$ 62.12	\$ 0.03	0.05%
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ 0.0010	2000	\$ 2.00	\$ 0.0010	2000	\$ 2.00	\$ -	
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Low Voltage Service Charge	kWh	\$ 0.0004	2000	\$ 0.80	\$ 0.0004	2000	\$ 0.80	\$ -	
Line Losses on Cost of Power	kWh	\$ 0.0950	95.8481	\$ 9.11	\$ 0.0950	95.8481	\$ 9.11	\$ -	
Smart Meter Entity Charge	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 70.78			\$ 70.81	\$ 0.03	0.04%
RTSR - Network	kWh	\$ 0.0068	2096	\$ 14.25	\$ 0.0068	2096	\$ 14.25	\$ -	
RTSR - Line and Transformation Connection	kWh	\$ 0.0046	2096	\$ 9.64	\$ 0.0046	2096	\$ 9.64	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 94.68			\$ 94.71	\$ 0.03	0.03%
Wholesale Market Service Charge (WMSC)	kWh	\$ 0.0044	2096	\$ 9.22	\$ 0.0044	2096	\$ 9.22	\$ -	
Rural and Remote Rate	kWh	\$ 0.0013	2096	\$ 2.72	\$ 0.0013	2096	\$ 2.72	\$ -	
Standard Supply Service Charge	kWh	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	2000	\$ 14.00	\$ 0.0070	2000	\$ 14.00	\$ -	
TOU - Off Peak	kWh	\$ 0.0770	1280	\$ 98.56	\$ 0.0770	1280	\$ 98.56	\$ -	
TOU - Mid Peak	kWh	\$ 0.1140	360	\$ 41.04	\$ 0.1140	360	\$ 41.04	\$ -	
TOU - On Peak	kWh	\$ 0.1400	360	\$ 50.40	\$ 0.1400	360	\$ 50.40	\$ -	
Energy - RPP - Tier 1	kWh	\$ 0.0880	750	\$ 66.00	\$ 0.0880	750	\$ 66.00	\$ -	
Energy - RPP - Tier 2	kWh	\$ 0.1030	1250	\$ 128.75	\$ 0.1030	1250	\$ 128.75	\$ -	
<b>Total Bill on TOU (before Taxes)</b>				\$ 310.87			\$ 310.90	\$ 0.03	0.01%
HST		13%		\$ 40.41	13%		\$ 40.42	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 351.29			\$ 351.32	\$ 0.03	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ 35.13			\$ 35.13	\$ -	
<b>Total Bill on TOU (including OCEB)</b>				\$ 316.16			\$ 316.19	\$ 0.03	0.01%
<b>Total Bill on RPP (before Taxes)</b>				\$ 315.62			\$ 315.65	\$ 0.03	0.01%
HST		13%		\$ 41.03	13%		\$ 41.03	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				\$ 356.65			\$ 356.69	\$ 0.03	0.01%
<b>Ontario Clean Energy Benefit 1</b>				\$ 35.67			\$ 35.67	\$ -	
<b>Total Bill on RPP (including OCEB)</b>				\$ 320.98			\$ 321.02	\$ 0.03	0.01%

Loss Factor (%)

4.79%

4.79%

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS&lt;50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

## Appendix 2-W Bill Impacts

Customer Class: **General Service > 50**TOU / non-TOU: **non-TOU**Consumption **65,000** kWh

Non-Residential

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 102.3100	1	\$ 102.31	\$ 102.3800	1	\$ 102.38	\$ 0.07	0.07%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Distribution Volumetric Rate	kW	\$ 3.3629	180	\$ 605.32	\$ 3.3663	180	\$ 605.93	\$ 0.61	0.10%
Rate Rider for Disposition of Resi	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Disposition of Accounts 1575/157	kWh	\$ -	65000	\$ -	\$ -	65000	\$ -	\$ -	-
Disposition of Accounts 1575/157	kW	-\$ 1.1427	180	-\$ 205.69	-\$ 1.1427	180	-\$ 205.69	\$ -	-
Stranded meter recovery	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>				\$ 501.95			\$ 502.63	\$ 0.68	0.14%
Rate Rider for Deferral/Variance Account	kWh	\$ -	65000	\$ -	\$ -	65000	\$ -	\$ -	-
Disposition									
Rate Rider for Deferral/Variance Account	kW	-\$ 0.4781	180	-\$ 86.06	-\$ 0.4781	180	-\$ 86.06	\$ -	-
Disposition									
Rate Rider for Application of Tax Change	kWh	\$ -	65000	\$ -	\$ -	65000	\$ -	\$ -	-
Rate Rider for Application of Tax Change	kW	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	-
Low Voltage Service Charge	kW	\$ 0.1612	180	\$ 29.02	\$ 0.1612	180	\$ 29.02	\$ -	-
Line Losses on Cost of Power	kWh	\$ 0.0950	3115.06	\$ 295.93	\$ 0.0950	3115.06	\$ 295.93	\$ -	-
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$ 740.84			\$ 741.52	\$ 0.68	0.09%
RTSR - Network	kW	\$ 2.8172	189	\$ 531.40	\$ 2.8172	189	\$ 531.40	\$ -	-
RTSR - Line and	kW	\$ 1.8413	189	\$ 347.32	\$ 1.8413	189	\$ 347.32	\$ -	-
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$ 1,619.55			\$ 1,620.23	\$ 0.68	0.04%
Wholesale Market Service Charge (WMSC)	kWh	\$ 0.0044	68115	\$ 299.71	\$ 0.0044	68115	\$ 299.71	\$ -	-
Rural and Remote Rate	kWh	\$ 0.0013	68115	\$ 88.55	\$ 0.0013	68115	\$ 88.55	\$ -	-
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	-
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	65000	\$ 455.00	\$ 0.0070	65000	\$ 455.00	\$ -	-
TOU - Off Peak	kWh	\$ 0.0770	41600	\$ 3,203.20	\$ 0.0770	41600	\$ 3,203.20	\$ -	-
TOU - Mid Peak	kWh	\$ 0.1140	11700	\$ 1,333.80	\$ 0.1140	11700	\$ 1,333.80	\$ -	-
TOU - On Peak	kWh	\$ 0.1400	11700	\$ 1,638.00	\$ 0.1400	11700	\$ 1,638.00	\$ -	-
Energy - RPP - Tier 1	kWh	\$ 0.0880	750	\$ 66.00	\$ 0.0880	750	\$ 66.00	\$ -	-
Energy - RPP - Tier 2	kWh	\$ 0.1030	64250	\$ 6,617.75	\$ 0.1030	64250	\$ 6,617.75	\$ -	-
<b>Total Bill on TOU (before Taxes)</b>				\$ 8,638.06			\$ 8,638.74	\$ 0.68	0.01%
HST		13%		\$ 1,122.95	13%		\$ 1,123.04	\$ 0.09	0.01%
<b>Total Bill (including HST)</b>				\$ 9,761.00			\$ 9,761.77	\$ 0.77	0.01%
<b>Ontario Clean Energy Benefit 1</b>				-\$ 976.10			-\$ 976.18	-\$ 0.08	0.01%
<b>Total Bill on TOU (including OCEB)</b>				\$ 8,784.90			\$ 8,785.59	\$ 0.69	0.01%
<b>Total Bill on RPP (before Taxes)</b>				\$ 9,146.81			\$ 9,147.49	\$ 0.68	0.01%
HST		13%		\$ 1,189.08	13%		\$ 1,189.17	\$ 0.09	0.01%
<b>Total Bill (including HST)</b>				\$ 10,335.89			\$ 10,336.66	\$ 0.77	0.01%
<b>Ontario Clean Energy Benefit 1</b>				-\$ 1,033.59			-\$ 1,033.67	-\$ 0.08	0.01%
<b>Total Bill on RPP (including OCEB)</b>				\$ 9,302.30			\$ 9,302.99	\$ 0.69	0.01%

Loss Factor (%)

4.79%

4.79%

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

Appendix 2-W  
Bill ImpactsCustomer Class: **Unmetered Scattered Load**TOU / non-TOU: **non-TOU**Consumption **250** kWh

Non-Residential

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 19.5300	1	\$ 19.53	\$ 19.5500	1	\$ 19.55	\$ 0.02	0.10%
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	kWh	\$ 0.0137	250	\$ 3.43	\$ 0.0137	250	\$ 3.43	\$ -	
Rate Rider for Disposition of Residual	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh	Monthly	\$ 0.0030	250	\$ 0.75	\$ 0.0030	250	\$ 0.75	\$ -	
Disposition of Accounts 1575/1571 kWh	Monthly	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Stranded meter recovery	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>				<b>\$ 22.21</b>			<b>\$ 22.23</b>	<b>\$ 0.02</b>	<b>0.09%</b>
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ 0.0012	250	\$ 0.30	\$ 0.0012	250	\$ 0.30	\$ -	
Rate Rider for Deferral/Variance Account Disposition	kWh	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Rate Rider for Application of Tax Change	kWh	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	kWh	\$ 0.0004	250	\$ 0.10	\$ 0.0004	250	\$ 0.10	\$ -	
Line Losses on Cost of Power	kWh	\$ 0.0950	11.981	\$ 1.14	\$ 0.0950	11.981	\$ 1.14	\$ -	
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				<b>\$ 23.14</b>			<b>\$ 23.16</b>	<b>\$ 0.02</b>	<b>0.09%</b>
RTSR - Network	kWh	\$ 0.0068	262	\$ 1.78	\$ 0.0068	262	\$ 1.78	\$ -	
RTSR - Line and	kWh	\$ 0.0046	262	\$ 1.21	\$ 0.0046	262	\$ 1.21	\$ -	
<b>Sub-Total C - Delivery</b>				<b>\$ 26.13</b>			<b>\$ 26.15</b>	<b>\$ 0.02</b>	<b>0.08%</b>
Wholesale Market Service	kWh	\$ 0.0044	262	\$ 1.15	\$ 0.0044	262	\$ 1.15	\$ -	
Rural and Remote Rate Protection (RRRP)	kWh	\$ 0.0013	262	\$ 0.34	\$ 0.0013	262	\$ 0.34	\$ -	
Standard Supply Service Charge	kWh	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	250	\$ 1.75	\$ 0.0070	250	\$ 1.75	\$ -	
TOU - Off Peak	kWh	\$ 0.0770	160	\$ 12.32	\$ 0.0770	160	\$ 12.32	\$ -	
TOU - Mid Peak	kWh	\$ 0.1140	45	\$ 5.13	\$ 0.1140	45	\$ 5.13	\$ -	
TOU - On Peak	kWh	\$ 0.1400	45	\$ 6.30	\$ 0.1400	45	\$ 6.30	\$ -	
Energy - RPP - Tier 1	kWh	\$ 0.0880	250	\$ 22.00	\$ 0.0880	250	\$ 22.00	\$ -	
Energy - RPP - Tier 2	kWh	\$ 0.1030		\$ -	\$ 0.1030		\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>				<b>\$ 53.37</b>			<b>\$ 53.39</b>	<b>\$ 0.02</b>	<b>0.04%</b>
HST		13%		\$ 6.94	13%		\$ 6.94	\$ 0.00	0.04%
<b>Total Bill (including HST)</b>				<b>\$ 60.31</b>			<b>\$ 60.33</b>	<b>\$ 0.02</b>	<b>0.04%</b>
<b>Ontario Clean Energy Benefit 1</b>				<b>-\$ 6.03</b>			<b>-\$ 6.03</b>	<b>\$ -</b>	
<b>Total Bill on TOU (including OCEB)</b>				<b>\$ 54.28</b>			<b>\$ 54.30</b>	<b>\$ 0.02</b>	<b>0.04%</b>
<b>Total Bill on RPP (before Taxes)</b>				<b>\$ 51.62</b>			<b>\$ 51.64</b>	<b>\$ 0.02</b>	<b>0.04%</b>
HST		13%		\$ 6.71	13%		\$ 6.71	\$ 0.00	0.04%
<b>Total Bill (including HST)</b>				<b>\$ 58.33</b>			<b>\$ 58.36</b>	<b>\$ 0.02</b>	<b>0.04%</b>
<b>Ontario Clean Energy Benefit 1</b>				<b>-\$ 5.83</b>			<b>-\$ 5.84</b>	<b>-\$ 0.01</b>	<b>0.17%</b>
<b>Total Bill on RPP (including OCEB)</b>				<b>\$ 52.50</b>			<b>\$ 52.52</b>	<b>\$ 0.01</b>	<b>0.02%</b>

Loss Factor (%) **4.79%****4.79%**

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS&lt;50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

## Appendix 2-W Bill Impacts

Customer Class: **Sentinel Lighting**TOU / non-TOU: **non-TOU**Consumption **44** kWh

Non-Residential

Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 16.9500	1	\$ 16.95	\$ 16.9700	1	\$ 16.97	\$ 0.02	0.12%
Smart Meter Rate Adder	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 21.1488	0.12	\$ 2.54	\$ 21.1667	0.12	\$ 2.54	\$ 0.00	0.08%
Rate Rider for Disposition of Resid	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh	\$ -	44	\$ -	\$ -	44	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh	\$ 1.1122	0.12	\$ 0.13	\$ 1.1122	0.12	\$ 0.13	\$ -	
Stranded meter recovery	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 19.35</b>			<b>\$ 19.38</b>	<b>\$ 0.02</b>	<b>0.11%</b>
Rate Rider for	\$ -	44	\$ -	\$ -	44	\$ -	\$ -	
Rate Rider for	\$ 2.6266	0.12	\$ 0.32	\$ 2.6266	0.12	\$ 0.32	\$ -	
Rate Rider for Application of Tax Change	\$ -	44	\$ -	\$ -	44	\$ -	\$ -	
Rate Rider for Application of Tax Change	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1347	0.12	\$ 0.02	\$ 0.1347	0.12	\$ 0.02	\$ -	
Line Losses on Cost of Power	\$ 0.0950	2.10866	\$ 0.20	\$ 0.0950	2.10866	\$ 0.20	\$ -	
Smart Meter Entity Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution</b>			<b>\$ 19.89</b>			<b>\$ 19.91</b>	<b>\$ 0.02</b>	<b>0.11%</b>
RTSR - Network	\$ 2.0858	0	\$ 0.26	\$ 2.0858	0	\$ 0.26	\$ -	
RTSR - Line and Transformation Connection	\$ 1.5386	0	\$ 0.19	\$ 1.5386	0	\$ 0.19	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 20.34</b>			<b>\$ 20.36</b>	<b>\$ 0.02</b>	<b>0.11%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0044	46	\$ 0.20	\$ 0.0044	46	\$ 0.20	\$ -	
Rural and Remote Rate	\$ 0.0013	46	\$ 0.06	\$ 0.0013	46	\$ 0.06	\$ -	
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	\$ 0.0070	44	\$ 0.31	\$ 0.0070	44	\$ 0.31	\$ -	
TOU - Off Peak	\$ 0.0770	28	\$ 2.17	\$ 0.0770	28	\$ 2.17	\$ -	
TOU - Mid Peak	\$ 0.1140	8	\$ 0.90	\$ 0.1140	8	\$ 0.90	\$ -	
TOU - On Peak	\$ 0.1400	8	\$ 1.11	\$ 0.1400	8	\$ 1.11	\$ -	
Energy - RPP - Tier 1	\$ 0.0880	44	\$ 3.87	\$ 0.0880	44	\$ 3.87	\$ -	
Energy - RPP - Tier 2	\$ 0.1030		\$ -	\$ 0.1030		\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 25.34</b>			<b>\$ 25.36</b>	<b>\$ 0.02</b>	<b>0.09%</b>
HST	13%		\$ 3.29	13%		\$ 3.30	\$ 0.00	0.09%
<b>Total Bill (including HST)</b>			<b>\$ 28.64</b>			<b>\$ 28.66</b>	<b>\$ 0.03</b>	<b>0.09%</b>
<b>Ontario Clean Energy Benefit 1</b>			<b>-\$ 2.86</b>			<b>-\$ 2.87</b>	<b>-\$ 0.01</b>	<b>0.35%</b>
<b>Total Bill on TOU (including OCEB)</b>			<b>\$ 25.78</b>			<b>\$ 25.79</b>	<b>\$ 0.02</b>	<b>0.06%</b>
<b>Total Bill on RPP (before Taxes)</b>			<b>\$ 25.03</b>			<b>\$ 25.06</b>	<b>\$ 0.02</b>	<b>0.09%</b>
HST	13%		\$ 3.25	13%		\$ 3.26	\$ 0.00	0.09%
<b>Total Bill (including HST)</b>			<b>\$ 28.29</b>			<b>\$ 28.31</b>	<b>\$ 0.03</b>	<b>0.09%</b>
<b>Ontario Clean Energy Benefit 1</b>			<b>-\$ 2.83</b>			<b>-\$ 2.83</b>	<b>\$ -</b>	
<b>Total Bill on RPP (including OCEB)</b>			<b>\$ 25.46</b>			<b>\$ 25.48</b>	<b>\$ 0.03</b>	<b>0.10%</b>

Loss Factor (%)

4.79%

4.79%

1 Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS&lt;50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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

## Appendix 2-W Bill Impacts

Customer Class: **Street Lighting**TOU / non-TOU: **non-TOU**Consumption **50 kWh**

Non-Residential

	Charge Unit	Current Interim at June 1, 2015			2015 Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 1.2100	1	\$ 1.21	\$ 1.2100	1	\$ 1.21	\$ -	
Smart Meter Rate Adder	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	kW	\$ 4.6966	0.13	\$ 0.61	\$ 4.7020	0.13	\$ 0.61	\$ 0.00	0.11%
Rate Rider for Disposition of Residual	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Disposition of Accounts 1575/1571 kWh		\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Disposition of Accounts 1575/1571 kW		-\$ 1.0585	0.13	-\$ 0.14	-\$ 1.0585	0.13	-\$ 0.14	\$ -	
Stranded meter recovery	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>				<b>\$ 1.68</b>			<b>\$ 1.68</b>	<b>\$ 0.00</b>	<b>0.04%</b>
Rate Rider for	kWh	\$ -		\$ -	\$ -		\$ -	\$ -	
Deferral/Variance Account			50	\$ -	\$ -	50	\$ -	\$ -	
Disposition									
Rate Rider for	kW	-\$ 0.4471		\$ -	-\$ 0.4471		\$ -	\$ -	
Deferral/Variance Account			0.13	-\$ 0.06	-\$ 0.4471	0.13	-\$ 0.06	\$ -	
Disposition									
Rate Rider for Application of	kWh	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Rate Rider for Application of	kW	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	
Low Voltage Service Charge	kW	\$ 0.1239	0.13	\$ 0.02	\$ 0.1239	0.13	\$ 0.02	\$ -	
Line Losses on Cost of Power	kWh	\$ 0.0950	2.3962	\$ 0.23	\$ 0.0950	2.3962	\$ 0.23	\$ -	
Smart Meter Entity Charge	Monthly	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				<b>\$ 1.87</b>			<b>\$ 1.87</b>	<b>\$ 0.00</b>	<b>0.04%</b>
RTSR - Network	kW	\$ 2.1297	0	\$ 0.29	\$ 2.1297	0	\$ 0.29	\$ -	
RTSR - Line and	kW	\$ 1.4147	0	\$ 0.19	\$ 1.4147	0	\$ 0.19	\$ -	
<b>Sub-Total C - Delivery</b>				<b>\$ 2.35</b>			<b>\$ 2.35</b>	<b>\$ 0.00</b>	<b>0.03%</b>
Wholesale Market Service Charge (WMSC)	kWh	\$ 0.0044	52	\$ 0.23	\$ 0.0044	52	\$ 0.23	\$ -	
Rural and Remote Rate Protection (RRRP)	kWh	\$ 0.0013	52	\$ 0.07	\$ 0.0013	52	\$ 0.07	\$ -	
Standard Supply Service Charge		\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	
Debt Retirement Charge (DRC)	kWh	\$ 0.0070	50	\$ 0.35	\$ 0.0070	50	\$ 0.35	\$ -	
TOU - Off Peak	kWh	\$ 0.0770	32	\$ 2.46	\$ 0.0770	32	\$ 2.46	\$ -	
TOU - Mid Peak	kWh	\$ 0.1140	9	\$ 1.03	\$ 0.1140	9	\$ 1.03	\$ -	
TOU - On Peak	kWh	\$ 0.1400	9	\$ 1.26	\$ 0.1400	9	\$ 1.26	\$ -	
Energy - RPP - Tier 1	kWh	\$ 0.0880	50	\$ 4.40	\$ 0.0880	50	\$ 4.40	\$ -	
Energy - RPP - Tier 2	kWh	\$ 0.1030		\$ -	\$ 0.1030		\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>				<b>\$ 8.00</b>			<b>\$ 8.00</b>	<b>\$ 0.00</b>	<b>0.01%</b>
HST		13%		\$ 1.04	13%		\$ 1.04	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				<b>\$ 9.04</b>			<b>\$ 9.04</b>	<b>\$ 0.00</b>	<b>0.01%</b>
<b>Ontario Clean Energy Benefit 1</b>				<b>-\$ 0.90</b>			<b>-\$ 0.90</b>	<b>\$ -</b>	
<b>Total Bill on TOU (including OCEB)</b>				<b>\$ 8.14</b>			<b>\$ 8.14</b>	<b>\$ 0.00</b>	<b>0.01%</b>
<b>Total Bill on RPP (before Taxes)</b>				<b>\$ 7.65</b>			<b>\$ 7.65</b>	<b>\$ 0.00</b>	<b>0.01%</b>
HST		13%		\$ 0.99	13%		\$ 0.99	\$ 0.00	0.01%
<b>Total Bill (including HST)</b>				<b>\$ 8.64</b>			<b>\$ 8.65</b>	<b>\$ 0.00</b>	<b>0.01%</b>
<b>Ontario Clean Energy Benefit 1</b>				<b>-\$ 0.86</b>			<b>-\$ 0.86</b>	<b>\$ -</b>	
<b>Total Bill on RPP (including OCEB)</b>				<b>\$ 7.78</b>			<b>\$ 7.79</b>	<b>\$ 0.00</b>	<b>0.01%</b>

Loss Factor (%) **4.79%****4.79%**

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Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

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GS&gt;50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

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