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BY COURIER & RESS

October 19, 2015

Ontario Energy Board
2300 Yonge St., 27th Floor
P.O. Box 2319
Toronto ON
M4P 1E4

Attention: Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Orillia Power Distribution Corporation
Application for a Distribution Rate Adder - Disposition of Account 1576**

Please find accompanying this letter two (2) hard copies of Orillia Power Distribution Corporation's (Orillia Power's) Application for an Electricity and Distribution Rate Adder for Disposition of Account 1576 effective January 1, 2016 which has been electronically filed through the Board's web portal: Orillia_APPL_2016_Account 1576 Rate Adder_20151019 in searchable PDF.

In the Application, Orillia Power is requesting a January 1, 2016 effective and implementation date in order to mitigate expected bill increases for low-volume consumers resulting from the removal of the Ontario Clean Energy Benefit on this date. The Application is referenced in Orillia Power's 2016 IRM Distribution Rate Application – Board File No. EB-2015-0024, Manager's Summary, Section 4 – Rate Design for Electricity Customers and Section 12 – Bill Impacts. Bill impacts have been calculated including and excluding the proposed Rate Adder in both applications.

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

Respectfully submitted,

Pauline Welsh
Manager of Regulatory Affairs



360 West St. S., P.O. Box 398, Orillia ON L3V 6J9
info@orilliapower.ca www.orilliapower.ca
Keith McAllister, P.Eng. - President & Chief Executive Officer
Patrick J. Hurley, B.Math, CPA, CMA - Chief Financial Officer





**ORILLIA POWER DISTRIBUTION
CORPORATION**

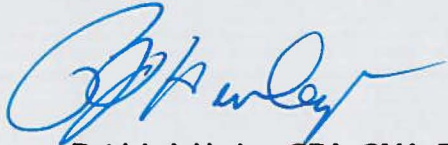
**Electricity Distribution Rate Application
Rate Adder for Disposition of Account 1576**

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
Orillia Power Distribution Corporation to the
Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable rates and
other service charges for the distribution of
electricity.

Certification of Evidence

As the Chief Financial Officer of Orillia Power Distribution Corporation, I certify that the evidence filed in Orillia Power's application for disposition of Account 1576 is accurate and complete to the best of my knowledge. The filing is consistent with the requirements of the Filing Requirements for Electricity Distribution Rate Applications revised on July 16, 2015.



Patrick J. Hurley, CPA, CMA, B. Math
Chief Financial Officer

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Appendices

- A. Bill Impacts

CONTACT INFORMATION

Applicant's Name: Orillia Power Distribution Corporation

Applicant's Address for Service:

360 West Street South

P.O. Box 398

Orillia, Ontario L3V 6J9

Attention: Pauline Welsh, Manager of Regulatory Affairs

Telephone: (705)-326-2495 extension 240

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MANAGER'S SUMMARY

1 Introduction

Orillia Power Distribution Corporation ("Orillia Power") is a licensed electricity distributor (ED-2002-0530) that owns and operates an electricity distribution system that provides service within the City of Orillia. Orillia Power charges its customers distribution rates and other charges as authorized by the Ontario Energy Board ("the Board").

Orillia Power is submitting a stand-alone application (the "Application") for the establishment of a rate adder related to the balance in USoA Account 1576 – Accounting Changes under CGAAP at December 31, 2014. Account 1576 was established to capture financial differences arising as the result of changes to accounting depreciation or capitalization policies under CGAAP, and mandated by the OEB in 2013. Effective January 1, 2013, Orillia Power implemented new asset useful lives based on the Kinectrics Report¹ and has recorded the financial differences in Account 1576. The proposed rate adder will advance the provision of credits on customer bills associated with Account 1576 balance that has accumulated to the end of December 31, 2014. Orillia Power will seek disposition of the balance in Account 1576 at the time of its next cost of service application for rates effective May 1, 2017. Orillia Power is proposing an implementation date of January 1, 2016.

This Manager's Summary will address the following items:

- Account 1576, Accounting Changes Under CGAAP
- Impact of accounting changes on PP&E
- Calculation and allocation methodology
- Proposed rate adder
- Bill impacts
- Summary

This Application has been filed in accordance with Canadian Generally Accepted Accounting Principles (CGAAP), the Board's updated Chapter 2 of the *Filing Requirements for Electricity Distribution Rate Applications*, issued July 16, 2015 Section 2.9.5 Account 1576, Accounting Changes Under CGAAP, and the Board's letter of July 17, 2012, providing regulatory accounting policy direction regarding changes to depreciation expense and capitalization policies in 2012 and 2013.

¹ [Asset Depreciation Study for Use by Electricity Distributors](#) (EB-2010-0178), (the "Kinectrics Report"), July 8, 2010

2 Account 1576, Accounting Changes Under CGAAP

The OEB issued a letter dated July 17, 2012 that changes to depreciation rates and capitalization policies that would have been implemented under IFRS could be made in 2012 under CGAAP (i.e. effective January 1, 2012), and must be made no later than 2013 (i.e. effective January 1, 2013), regardless of whether the Canadian Accounting Standards Board (“AcSB”) permitted further deferrals beyond 2012 for the changeover to IFRS.

Orillia Power implemented changes to its accounting depreciation expense, adopting the Kinectrics’ proposed useful lives and componentization effective January 1, 2013. It has recorded the financial difference arising from changes to its depreciation expense in Account 1576 for 2013 and 2014. As a result of asset componentization and the reassessment of the remaining useful lives of all its distribution assets, Orillia Power has recorded significantly lower depreciation expense for 2013 (\$642,166 or 56%) and 2014 (\$645,895 or 42%). The balance in Account 1576 is \$1,288,060 as reported in the Reporting and Record Keeping Requirement RRR 2.1.7 at December 31, 2014. It is expected that Account 1576 will continue to be used until such time as a full disposition is approved during the next cost of service rate application.

Orillia Power confirms that no carrying charges have been applied to the balance in Account 1576.

3 Impact of Accounting Changes on PP&E

Orillia Power’s PP&E has increased by \$1,288,060 as of December 31, 2014 as a result of the change to its depreciation expense. Orillia Power did not make any changes in its accounting depreciation and capitalization policies. Under the filing requirements for a cost of service rate application, the OEB requires a rate of return component to be applied to the balance in Account 1576. Orillia Power’s Weighted Average Cost of Capital (“WACC”) from its last Cost of Service application is 7.49%. Table 1 below shows the impact of the accounting policy changes on PP&E as at December 31, 2014 including a weighted average cost of capital component.

Table 1: Impact of Accounting Changes on PP&E

Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013

| Reporting Basis | 2010 Rebasing Year | 2011 | 2012 | 2013 | 2014 | 2015 Rebasing Year |
|---|--------------------------|--------|--------|------------|------------|-----------------------|
| | CGAAP | IRM | IRM | IRM | IRM | MIFRS |
| | Forecast | Actual | Actual | Actual | Actual | Forecast |
| | | | | | \$ | \$ |
| PP&E Values under former CGAAP | | | | | | |
| Opening net PP&E - Note 1 | | | | 18,734,512 | 19,823,766 | |
| Net Additions - Note 4 | | | | 2,242,197 | 1,966,045 | |
| Net Depreciation (amounts should be negative) - Note 4 | | | | -1,152,943 | -1,523,112 | |
| Closing net PP&E (1) | | | | 19,823,766 | 20,266,699 | |
| PP&E Values under revised CGAAP (Starts from 2013) | | | | | | |
| Opening net PP&E - Note 1 | | | | 18,734,512 | 20,465,932 | |
| Net Additions - Note 4 | | | | 2,242,197 | 1,966,045 | |
| Net Depreciation (amounts should be negative) - Note 4 | | | | -510,777 | -877,217 | |
| Closing net PP&E (2) | | | | 20,465,932 | 21,554,760 | |
| Difference in Closing net PP&E, former CGAAP vs. revised CGAAP | | | | -642,166 | -1,288,061 | |

Effect on Deferral and Variance Account Rate Riders

| | | |
|--|---|-----------|
| Closing balance in Account 1576 | - | 1,288,061 |
| Return on Rate Base Associated with Account 1576 balance at WACC - Note 2 | - | 192,952 |
| Amount included in Deferral and Variance Account Rate Rider Calculation | - | 1,481,013 |

| | |
|--|-------|
| WACC | 7.49% |
| # of years of rate rider disposition period | 2 |

The Fixed Asset Continuity Schedules for 2013 provided in Table 2 and 3 below are consistent with OEB Appendix 2-BA and confirm that the opening balances for cost and accumulated depreciation under CGAAP and Revised CGAAP are the same. In revised CGAAP, you will note that balances in accounts 1830/1835 and 1840/1845 have been reclassified but combined opening balances are unchanged.

Table 2: 2013 Fixed Asset Continuity Schedule – Former CGAAP

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard CGAAP Former CGAAP without change in policies
Year 2013

| | | | Cost | | | | Accumulated Depreciation | | | | | |
|-----------|------|---|-----------------|--------------|-------------|-----------------|--------------------------|---------------|------------|-----------------|----------------|--|
| CCA Class | OEB | Description | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | Net Book Value | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 298,200 | \$ 35,029 | \$ 52,594 | \$ 280,635 | -\$ 134,824 | -\$ 63,143 | \$ 52,594 | -\$ 145,373 | \$ 135,262 | |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | | | \$ 41,977 | -\$ 39,338 | -\$ 945 | | -\$ 40,283 | \$ 1,694 | |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 | |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,048,568 | \$ 78,328 | | \$ 4,126,896 | -\$ 2,393,289 | -\$ 115,821 | | -\$ 2,509,110 | \$ 1,617,786 | |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1835 | Overhead Conductors & Devices | \$ 14,379,381 | \$ 2,407,678 | -\$ 181,066 | \$ 16,605,993 | -\$ 5,963,467 | -\$ 623,324 | \$ 108,514 | -\$ 6,478,277 | \$ 10,127,716 | |
| 47 | 1840 | Underground Conduit | \$ 5,106,581 | \$ 46,310 | | \$ 5,152,891 | -\$ 2,422,391 | -\$ 204,417 | | -\$ 2,626,808 | \$ 2,526,083 | |
| 47 | 1845 | Underground Conductors & Devices | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1850 | Line Transformers | \$ 3,491,517 | \$ 357,105 | -\$ 4,960 | \$ 3,843,662 | -\$ 2,268,286 | -\$ 144,675 | \$ 4,266 | -\$ 2,408,695 | \$ 1,434,967 | |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,763,332 | \$ 29,982 | | \$ 1,793,314 | -\$ 912,326 | -\$ 71,130 | | -\$ 983,456 | \$ 809,858 | |
| 47 | 1860 | Meters | \$ 297,692 | \$ 20,197 | -\$ 8,703 | \$ 309,186 | -\$ 133,012 | -\$ 11,735 | \$ 8,703 | -\$ 136,044 | \$ 173,142 | |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,288,157 | \$ 41,852 | | \$ 2,330,009 | -\$ 261,335 | -\$ 153,939 | | -\$ 415,274 | \$ 1,914,735 | |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 | |
| 47 | 1908 | Buildings & Fixtures | \$ 1,629,147 | \$ 66,434 | | \$ 1,695,581 | -\$ 848,270 | -\$ 40,037 | | -\$ 888,307 | \$ 807,274 | |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 58,239 | \$ 7,955 | -\$ 2,083 | \$ 64,111 | -\$ 25,502 | -\$ 6,220 | \$ 2,083 | -\$ 29,639 | \$ 34,472 | |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 237,204 | \$ 10,736 | -\$ 19,928 | \$ 228,012 | -\$ 86,431 | -\$ 48,514 | \$ 19,928 | -\$ 115,017 | \$ 112,995 | |
| 10 | 1930 | Transportation Equipment | \$ 1,886,890 | \$ 508,335 | -\$ 287,468 | \$ 2,107,757 | -\$ 1,491,190 | -\$ 160,068 | \$ 287,468 | -\$ 1,363,790 | \$ 743,967 | |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 271,247 | \$ 30,957 | -\$ 25,269 | \$ 276,935 | -\$ 128,149 | -\$ 28,673 | \$ 25,269 | -\$ 131,553 | \$ 145,382 | |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,653,716 | -\$ 26,707 | | -\$ 1,680,423 | \$ 133,534 | |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | | \$ 5,220 | -\$ 3,989 | -\$ 520 | | -\$ 4,509 | \$ 711 | |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1995 | Contributions & Grants | -\$ 531,189 | -\$ 816,630 | | -\$ 1,347,819 | \$ 135,309 | \$ 37,580 | | \$ 172,889 | -\$ 1,174,930 | |
| 47 | 2440 | Deferred Revenue ⁶ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| | | Work in Progress | \$ 26,783 | | -\$ 26,783 | \$ - | \$ - | | | \$ - | \$ - | |
| | | Sub-Total | \$ 37,392,732 | \$ 2,824,268 | -\$ 608,854 | \$ 39,608,146 | -\$ 18,630,206 | -\$ 1,662,288 | \$ 508,825 | -\$ 19,783,669 | \$ 19,824,477 | |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - | |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 32,003 | \$ - | \$ 26,783 | -\$ 5,220 | \$ 3,989 | \$ 520 | \$ - | \$ 4,509 | -\$ 711 | |
| | | Total PP&E | \$ 37,360,729 | \$ 2,824,268 | -\$ 582,071 | \$ 39,602,926 | -\$ 18,626,217 | -\$ 1,661,768 | \$ 508,825 | -\$ 19,779,160 | \$ 19,823,766 | |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | | |
| | | Total | | | | | | -\$ 1,661,768 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 1,661,768**

Table 3: 2013 Fixed Asset Continuity Schedule – Revised CGAAP

Appendix 2-BA
Fixed Asset Continuity Schedule

| | | |
|---------------------|-------|---------------------------------------|
| Accounting Standard | CGAAP | Revised CGAAP with change in policies |
| Year | 2013 | |

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | | Net Book Value |
|-----------|------|---|-----------------|--------------|------------|-----------------|--------------------------|--------------|------------|-----------------|---------------|----------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 298,200 | \$ 35,029 | \$ 52,594 | \$ 280,635 | \$ 134,824 | \$ 63,150 | \$ 52,594 | \$ 145,380 | \$ 135,255 | |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | | | \$ 41,977 | \$ 39,338 | \$ 946 | | \$ 40,284 | \$ 1,693 | |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 | |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,048,568 | \$ 78,328 | | \$ 4,126,896 | \$ 2,393,289 | \$ 106,608 | | \$ 2,499,897 | \$ 1,626,999 | |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 7,085,382 | \$ 1,525,238 | \$ 89,219 | \$ 8,521,401 | \$ 2,938,475 | \$ 128,389 | \$ 53,611 | \$ 3,013,253 | \$ 5,508,148 | |
| 47 | 1835 | Overhead Conductors & Devices | \$ 7,293,999 | \$ 882,440 | \$ 91,847 | \$ 8,084,592 | \$ 3,024,992 | \$ 97,337 | \$ 54,903 | \$ 3,067,426 | \$ 5,017,166 | |
| 47 | 1840 | Underground Conduit | \$ 1,799,779 | \$ 11,621 | | \$ 1,811,400 | \$ 853,755 | \$ 18,950 | | \$ 872,705 | \$ 938,695 | |
| 47 | 1845 | Underground Conductors & Devices | \$ 3,306,802 | \$ 34,689 | | \$ 3,341,491 | \$ 1,568,636 | \$ 60,987 | | \$ 1,629,623 | \$ 1,711,868 | |
| 47 | 1850 | Line Transformers | \$ 3,491,517 | \$ 357,105 | \$ 4,960 | \$ 3,843,662 | \$ 2,268,286 | \$ 60,521 | \$ 4,266 | \$ 2,324,541 | \$ 1,519,121 | |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,763,332 | \$ 29,982 | | \$ 1,793,314 | \$ 912,326 | \$ 24,292 | | \$ 936,618 | \$ 856,696 | |
| 47 | 1860 | Meters | \$ 297,692 | \$ 20,197 | \$ 8,703 | \$ 309,186 | \$ 133,012 | \$ 11,728 | \$ 8,703 | \$ 136,037 | \$ 173,149 | |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,288,157 | \$ 41,852 | | \$ 2,330,009 | \$ 261,335 | \$ 153,902 | | \$ 415,237 | \$ 1,914,772 | |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 | |
| 47 | 1908 | Buildings & Fixtures | \$ 1,629,147 | \$ 66,434 | | \$ 1,695,581 | \$ 848,270 | \$ 40,500 | | \$ 888,770 | \$ 806,811 | |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 58,239 | \$ 7,955 | \$ 2,083 | \$ 64,111 | \$ 25,502 | \$ 6,224 | \$ 2,083 | \$ 29,643 | \$ 34,468 | |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 237,204 | \$ 10,736 | \$ 19,928 | \$ 228,012 | \$ 86,431 | \$ 48,521 | \$ 19,928 | \$ 115,024 | \$ 112,988 | |
| 10 | 1930 | Transportation Equipment | \$ 1,886,890 | \$ 508,335 | \$ 287,468 | \$ 2,107,757 | \$ 1,491,190 | \$ 162,543 | \$ 287,468 | \$ 1,366,265 | \$ 741,492 | |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 271,247 | \$ 30,957 | \$ 25,269 | \$ 276,935 | \$ 128,149 | \$ 28,676 | \$ 25,269 | \$ 131,556 | \$ 145,379 | |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | \$ 1,653,716 | \$ 26,694 | | \$ 1,680,410 | \$ 133,547 | |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | | \$ 5,220 | \$ 3,989 | \$ 506 | | \$ 4,495 | \$ 725 | |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1995 | Contributions & Grants | \$ 531,189 | \$ 816,630 | | \$ 1,347,819 | \$ 135,309 | \$ 20,366 | | \$ 155,675 | \$ 1,192,144 | |
| 47 | 2440 | Deferred Revenue ⁹ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| | | Work in Progress | \$ 26,783 | | \$ 26,783 | \$ - | \$ - | | | \$ - | \$ - | |
| | | Sub-Total | \$ 37,392,732 | \$ 2,824,268 | \$ 608,854 | \$ 39,608,146 | \$ 18,630,206 | \$ 1,020,108 | \$ 508,825 | \$ 19,141,489 | \$ 20,466,657 | |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - | |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 32,003 | \$ - | \$ 26,783 | \$ 5,220 | \$ 3,989 | \$ 506 | \$ - | \$ 4,495 | \$ 725 | |
| | | Total PP&E | \$ 37,360,729 | \$ 2,824,268 | \$ 582,071 | \$ 39,602,926 | \$ 18,626,217 | \$ 1,019,602 | \$ 508,825 | \$ 19,136,994 | \$ 20,465,932 | |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | | |
| | | Total | | | | | \$ 1,019,602 | | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

| | |
|---|--|
| Less: Fully Allocated Depreciation | |
| Transportation | |
| Stores Equipment | |
| Net Depreciation | |

Tables 4 and 5 provide Fixed Asset Continuity Schedules for 2014 under CGAAP and Revised CGAAP.

Orillia Power Distribution Corporation
Rate Adder for Disposition of Account 1576
Submitted: October 19, 2015
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Table 4: 2014 Fixed Asset Continuity Schedule – Former CGAAP

Appendix 2-BA
Fixed Asset Continuity Schedule

| | | |
|---------------------|-------|---|
| Accounting Standard | CGAAP | Former CGAAP without change in policies |
| Year | 2014 | |

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | |
|-----------|------|---|-----------------|---------------|-------------|-----------------|--------------------------|---------------|------------|-----------------|----------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | Net Book Value |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 280,635 | \$ 70,455 | -\$ 60,656 | \$ 290,434 | -\$ 145,373 | -\$ 63,173 | \$ 60,656 | -\$ 147,890 | \$ 142,544 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | \$ 4,199 | | \$ 46,176 | -\$ 40,283 | -\$ 1,265 | | -\$ 41,548 | \$ 4,628 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,126,896 | \$ 267,362 | | \$ 4,394,258 | -\$ 2,509,110 | -\$ 117,371 | | -\$ 2,626,481 | \$ 1,767,777 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 16,605,993 | \$ 1,228,091 | -\$ 72,580 | \$ 17,761,504 | -\$ 6,478,277 | -\$ 680,090 | \$ 56,437 | -\$ 7,101,930 | \$ 10,659,574 |
| 47 | 1840 | Underground Conduit | \$ 5,152,891 | \$ 1,027,458 | | \$ 6,180,349 | -\$ 2,626,808 | -\$ 223,404 | | -\$ 2,850,212 | \$ 3,330,137 |
| 47 | 1845 | Underground Conductors & Devices | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1850 | Line Transformers | \$ 3,843,662 | \$ 219,742 | | \$ 4,063,404 | -\$ 2,408,695 | -\$ 139,495 | | -\$ 2,548,190 | \$ 1,515,214 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,793,314 | \$ 253,873 | | \$ 2,047,187 | -\$ 983,456 | -\$ 71,500 | | -\$ 1,054,956 | \$ 992,231 |
| 47 | 1860 | Meters | \$ 309,186 | \$ 7,835 | -\$ 23,172 | \$ 293,849 | -\$ 136,044 | -\$ 11,947 | \$ 23,172 | -\$ 124,819 | \$ 169,030 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,330,009 | \$ 15,445 | | \$ 2,345,454 | -\$ 415,274 | -\$ 155,849 | | -\$ 571,123 | \$ 1,774,331 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,695,581 | \$ 66,391 | | \$ 1,761,972 | -\$ 888,307 | -\$ 43,365 | | -\$ 931,672 | \$ 830,300 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 64,111 | \$ 1,043 | -\$ 3,220 | \$ 61,934 | -\$ 29,639 | -\$ 6,463 | \$ 3,221 | -\$ 32,881 | \$ 29,053 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 228,012 | \$ 24,868 | -\$ 45,267 | \$ 207,613 | -\$ 115,017 | -\$ 48,089 | \$ 45,267 | -\$ 117,839 | \$ 89,774 |
| 10 | 1930 | Transportation Equipment | \$ 2,107,757 | \$ 46,252 | | \$ 2,154,009 | -\$ 1,363,790 | -\$ 180,367 | | -\$ 1,544,157 | \$ 609,852 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 276,935 | \$ 32,176 | -\$ 20,490 | \$ 288,621 | -\$ 131,553 | -\$ 29,302 | \$ 20,490 | -\$ 140,365 | \$ 148,256 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,680,423 | -\$ 26,707 | | -\$ 1,707,130 | \$ 106,827 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | -\$ 3,484 | \$ 1,736 | -\$ 4,509 | -\$ 360 | \$ 3,484 | -\$ 1,385 | \$ 351 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 1,347,819 | -\$ 1,073,760 | | -\$ 2,421,579 | \$ 172,889 | \$ 66,032 | | \$ 238,921 | \$ 2,182,658 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 39,606,146 | \$ 2,191,430 | -\$ 228,869 | \$ 41,570,707 | -\$ 19,783,669 | -\$ 1,732,715 | \$ 212,727 | -\$ 21,303,657 | \$ 20,267,050 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 5,220 | \$ - | \$ 3,484 | -\$ 1,736 | \$ 4,509 | \$ 360 | -\$ 3,484 | \$ 1,385 | -\$ 351 |
| | | Total PP&E | \$ 39,602,926 | \$ 2,191,430 | -\$ 225,385 | \$ 41,568,971 | -\$ 19,779,160 | -\$ 1,732,355 | \$ 209,243 | -\$ 21,302,272 | \$ 20,266,699 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,732,355 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

Figure 1

-\$ 1,732,355

Table 5: 2014 Fixed Asset Continuity Schedule – Revised CGAAP

Appendix 2-BA
Fixed Asset Continuity Schedule

| | | |
|---------------------|-------|---------------------------------------|
| Accounting Standard | CGAAP | Revised CGAAP with change in policies |
| Year | 2014 | |

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|-----------------|--------------|------------|-----------------|--------------------------|--------------|------------|-----------------|----------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 280,635 | \$ 70,455 | \$ 60,656 | \$ 290,434 | \$ 145,380 | \$ 63,180 | \$ 60,656 | \$ 147,904 | \$ 142,530 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | \$ 4,199 | | \$ 46,176 | \$ 40,284 | \$ 1,265 | | \$ 41,549 | \$ 4,627 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,126,896 | \$ 267,362 | | \$ 4,394,258 | \$ 2,499,897 | \$ 106,298 | | \$ 2,606,195 | \$ 1,788,063 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 8,521,401 | \$ 840,061 | \$ 35,763 | \$ 9,325,699 | \$ 3,013,253 | \$ 153,477 | \$ 27,893 | \$ 3,138,837 | \$ 6,186,862 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 8,084,592 | \$ 388,030 | \$ 36,817 | \$ 8,435,805 | \$ 3,067,426 | \$ 108,634 | \$ 28,544 | \$ 3,147,516 | \$ 5,288,289 |
| 47 | 1840 | Underground Conduit | \$ 1,811,400 | \$ 386,153 | | \$ 2,197,553 | \$ 872,705 | \$ 21,864 | | \$ 894,569 | \$ 1,302,984 |
| 47 | 1845 | Underground Conductors & Devices | \$ 3,341,491 | \$ 641,305 | | \$ 3,982,796 | \$ 1,629,623 | \$ 70,246 | | \$ 1,699,869 | \$ 2,282,927 |
| 47 | 1850 | Line Transformers | \$ 3,843,662 | \$ 219,742 | | \$ 4,063,404 | \$ 2,324,541 | \$ 68,322 | | \$ 2,392,863 | \$ 1,670,541 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,793,314 | \$ 253,873 | | \$ 2,047,187 | \$ 936,618 | \$ 27,465 | | \$ 964,083 | \$ 1,083,104 |
| 47 | 1860 | Meters | \$ 309,186 | \$ 7,835 | \$ 23,172 | \$ 293,849 | \$ 136,037 | \$ 11,941 | \$ 23,172 | \$ 124,806 | \$ 169,043 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,330,009 | \$ 15,445 | | \$ 2,345,454 | \$ 415,237 | \$ 155,804 | | \$ 571,041 | \$ 1,774,413 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,695,581 | \$ 66,391 | | \$ 1,761,972 | \$ 888,770 | \$ 45,101 | | \$ 933,871 | \$ 828,101 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 64,111 | \$ 1,043 | \$ 3,220 | \$ 61,934 | \$ 29,643 | \$ 6,463 | \$ 3,221 | \$ 32,885 | \$ 29,049 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 228,012 | \$ 24,868 | \$ 45,267 | \$ 207,613 | \$ 115,024 | \$ 48,095 | \$ 45,267 | \$ 117,852 | \$ 89,761 |
| 10 | 1930 | Transportation Equipment | \$ 2,107,757 | \$ 46,252 | | \$ 2,154,009 | \$ 1,366,265 | \$ 185,431 | | \$ 1,551,696 | \$ 602,313 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 276,935 | \$ 32,176 | \$ 20,490 | \$ 288,621 | \$ 131,556 | \$ 29,304 | \$ 20,490 | \$ 140,370 | \$ 148,251 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | \$ 1,680,410 | \$ 26,695 | | \$ 1,707,105 | \$ 106,852 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | \$ 3,484 | \$ 1,736 | \$ 4,495 | \$ 375 | \$ 3,484 | \$ 1,386 | \$ 350 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 1,347,819 | \$ 1,073,760 | | \$ 2,421,579 | \$ 155,675 | \$ 43,125 | | \$ 198,800 | \$ 2,222,779 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 39,608,146 | \$ 2,191,430 | \$ 228,869 | \$ 41,570,707 | \$ 19,141,489 | \$ 1,086,835 | \$ 212,727 | \$ 20,015,597 | \$ 21,555,110 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 5,220 | \$ - | \$ 3,484 | \$ 1,736 | \$ 4,495 | \$ 375 | \$ 3,484 | \$ 1,386 | \$ 350 |
| | | Total PP&E | \$ 39,602,926 | \$ 2,191,430 | \$ 225,385 | \$ 41,568,971 | \$ 19,136,994 | \$ 1,086,460 | \$ 209,243 | \$ 20,014,211 | \$ 21,554,760 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | |
| | | Total | | | | | \$ 1,086,460 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

\$ 1 086 460

4 Calculation and Allocation Methodology

Under the filing requirements for a cost of service rate application, a separate volumetric rate rider is required for the clearance of the balance in Account 1576 over a proposed disposition period. Orillia Power is proposing a rate adder in this Application to address the balance accumulating in Account 1576 in order to return what is owing to customers in a timely manner. Orillia Power is proposing an implementation date of January 1, 2016 for the rate

adder to coincide with the removal of the Ontario Clean Energy Benefit (OCEB) announced by the provincial government. The rate adder will be calculated using the balance in Account 1576 at December 31, 2014 based on 2013 and 2014 audited financial statements plus a weighted average cost of capital component. Orillia Power is proposing to keep Account 1576 open to dispose of the credit amount on an interim basis.

Since the balance owing to customers is related to capital costs, Orillia Power believes it is appropriate that the balance in Account 1576 be allocated based on share of system utilization, using energy consumption (kWh) by customer class reported in 2014 RRR data. Table 6 allocates the balance in Account 1576 based on percentage of total metered kWh reported in 2014 RRR 2.1.5.

Table 6: Allocation of 1576 by Customer Class

| ALLOCATION BY CUSTOMER CLASS | | 2014 Metered kWh ¹ | % Allocation |
|--|-----------------------|-------------------------------|----------------|
| Account 1576 at December 31, 2014 | \$ (1,481,013) | | |
| Residential | \$ (514,921) | 107,122,733 | 34.77% |
| General Service Less Than 50 kW | \$ (219,649) | 45,695,188 | 14.83% |
| General Service 50 to 4,999 kW | \$ (728,558) | 151,567,085 | 49.19% |
| Unmetered Scattered Load | \$ (3,879) | 806,994 | 0.26% |
| Sentinel Lighting | \$ (1,388) | 288,763 | 0.09% |
| Street Lighting | \$ (12,618) | 2,625,050 | 0.85% |
| Total | \$ (1,481,013) | 308,105,813 | 100.00% |

¹OEB RRR 2.1.5.4 - Table 3b

5 Proposed Rate Adder

Orillia Power is seeking an Account 1576 rate adder to begin the return of funds to customers associated with balances that have accumulated to December 31, 2014. The rate adder represents a return of \$1,481,013 to Orillia Power customers over a proposed 2 year period from the date of approval.

The proposed rate adder will be a variable rate based on kWh or kW using 2014 RRR data for all rate classes except residential 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 over a period of four years, beginning in 2016. The approach to implementation of the policy, including mitigation expectations, was described in a letter from the OEB published on July 16, 2015. Rate design for distributor-specific charges is effective going forward for new charges. Accordingly, Orillia Power is proposing a fixed charge for the Residential Account 1576 rate adder in this Application.

Table 7 below summarizes the proposed rate adder by class based on a 2 year recovery period.

Table 7: Proposed Rate Adder by Customer Class

Account 1576 Rate Adder Recovery Period:

2

 years

| Rate Class | Units of Measure | 2014 Allocator ¹ | Allocation of Account 1576 Balance | Account 1576 Rate Adder | Monthly Billing Units |
|---------------------------------|------------------|-----------------------------|------------------------------------|-------------------------|-----------------------|
| Residential | # customers | 11,816 | \$ (514,921) | \$ (1.82) | \$/customer |
| General Service Less Than 50 kW | kWh | 45,695,188 | \$ (219,649) | \$ (0.0024) | \$/kWh |
| General Service 50 to 4,999 kW | kW | 405,949 | \$ (728,558) | \$ (0.8974) | \$/kW |
| Unmetered Scattered Load | kWh | 806,994 | \$ (3,879) | \$ (0.0024) | \$/kWh |
| Sentinel Lighting | kW | 802 | \$ (1,388) | \$ (0.8654) | \$/kW |
| Street Lighting | kW | 7,334 | \$ (12,618) | \$ (0.8603) | \$/kW |
| Total | | | \$ (1,481,013) | | |

¹OEB RRR 2.1.2 and RRR 2.1.5.4 - Table 3b

6 Bill Impacts

Orillia Power is submitting a Price Cap IR (IRM) rate application for rates effective May 1, 2016 on October 19, 2015. Bill impacts calculated under the IRM application will reflect any price cap increase plus the removal of the Ontario Clean Energy Benefit (OCEB) for all rate classes, the removal of the Debt Retirement Charge (DRC) for residential customers. Bill impacts will also include the transition to a fully fixed monthly distribution service charge for residential customers under the new Board Policy, A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410).

The Account 1576 rate adder will provide customers with some measure of financial relief to offset the removal of the OCEB effective January 1, 2016 and at the same time return amounts owing to customers in a timely fashion. For purposes of the Application, Orillia Power has

calculated the impact of the proposed rate adder on current approved rates for all customers including the removal of the OCEB and DRC effective January 1, 2016.

Bill Impacts are summarized in Table 8.

Table 8: Bill Impacts under Current Rates with Proposed Account 1576 Rate Adder

| Rate Class | Type and Units | Volume | Delivery Charges | | Distribution Charges Bill Impact | | Total Bill Impact Including Removal of OCEB/DRC ¹ | | | |
|---------------------------------|----------------|--------|------------------|------------|----------------------------------|-------|--|-------------|---------|-------|
| | | | Current | Proposed | \$ | % | | Proposed | \$ | % |
| Residential | RPP kWh | 800 | \$43.41 | \$41.59 | -1.82 | -4.19 | \$136.39 | \$145.05 | 8.66 | 6.35 |
| General Service Less Than 50 kW | RPP kWh | 2,000 | \$106.59 | \$101.79 | -4.80 | -4.50 | \$338.62 | \$370.82 | 32.20 | 9.51 |
| General Service 50 to 4,999 kW | NON RPP kW | 100 | \$1,045.69 | \$955.95 | -89.74 | -8.58 | \$10,393.71 | \$10,292.31 | -101.40 | -0.98 |
| Unmetered Scattered Load | RPP kWh | 100 | \$12.79 | \$12.56 | -0.23 | -1.80 | \$24.76 | \$27.25 | 2.49 | 10.06 |
| Sentinel Lighting | RPP kW | 1 | \$20.37 | \$19.51 | -0.86 | -4.22 | \$101.46 | \$111.75 | 10.29 | 10.14 |
| Street Lighting | NON RPP kW | 600 | \$10,443.28 | \$9,927.10 | -516.18 | -4.94 | \$34,767.59 | \$34,184.31 | -583.28 | -1.68 |

¹DRC is removed from Residential bills

Bill impacts on distribution charges are a monthly decrease of \$1.82 (4.2%) for a residential customer using 800 kWh, and \$4.80 (4.5%) for a GS<50kW customer using 2,000 kWh.

Based on the proposed Account 1576 rate adder and including OCEB/DRC impacts, the total bill impact for a residential customer using 800 kWh is an increase of \$8.66 or 6.35% and for a General Service Less Than 50 kW customer using 2,000 kWh is an increase of \$32.20 or 9.51%.

Without the proposed rate adder, total bill impacts are a monthly increase of \$10.72 (7.86%) for a residential customer using 800 kWh, and \$37.62 (11.1%) for a GS<50kW customer using 2,000 kWh. While expected increases are still significant, the proposed rate adder will significantly mitigate the impact of the removal of the OCEB January 1, 2016.

It is evident that the impact on customer bills will be significant for customers that previously received the Ontario Clean Energy Benefit. The proposed Account 1576 rate adder will mitigate the expected increase in total bills for these customers.

Bill Impact schedules for all rate classes are provided in Appendix A.

7 Summary

Orillia Power is scheduled to file its next cost of service rate application for rates effective May 1, 2017 at which time Orillia Power will seek a full disposition of Account 1576. Until this time, Orillia Power believes it would be prudent to address the growing balance in Account 1576 by requesting the approval of the Board for a rate adder based on accumulated balances at December 31, 2014 as an interim measure to return amounts owing to customers in a timely fashion. Orillia Power is seeking approval of the proposed Account 1576 rate adder effective January 1, 2016.

All of which is respectfully submitted this 19th day of October, 2015.

APPENDIX A-1 – Bill Impacts including Account 1576 Rate Adder

| | | |
|--------------------|----------------|-----------------|
| Consumption | 800 kWh | kW |
| RPP | 600 kWh | OCEB Yes |

| | |
|-----------------------------|---------------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| RESIDENTIAL | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$14.02 | 1 | \$14.02 | \$14.02 | 1 | \$14.02 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0167 | 800 | \$13.36 | \$0.0167 | 800 | \$13.36 | \$0.00 | 0.00% |
| Fixed Rate Riders | \$2.56 | 1 | \$2.56 | \$2.56 | 1 | \$2.56 | \$0.00 | 0.00% |
| Fixed Rate Adder (1576) | | 1 | \$0.00 | -\$1.82 | 1 | -\$1.82 | -\$1.82 | |
| Volumetric Rate Riders | -\$0.0002 | 800 | -\$0.16 | -\$0.0002 | 800 | -\$0.16 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$29.78 | | | \$27.96 | -\$1.82 | -6.11% |
| Line Losses on Cost of Power | \$0.1021 | 45 | \$4.58 | \$0.1021 | 45 | \$4.58 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 800 | \$0.00 | | 800 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 800 | \$0.48 | \$0.0006 | 800 | \$0.48 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$0.7900 | 1 | \$0.79 | \$0.7900 | 1 | \$0.79 | \$0.00 | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$35.63 | | | \$33.81 | -\$1.82 | -5.11% |
| RTSR - Network | \$0.0054 | 845 | \$4.56 | \$0.0054 | 845 | \$4.56 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0038 | 845 | \$3.21 | \$0.0038 | 845 | \$3.21 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$43.41 | | | \$41.59 | -\$1.82 | -4.19% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 845 | \$3.72 | \$0.0044 | 845 | \$3.72 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 845 | \$1.10 | \$0.0013 | 845 | \$1.10 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 800 | \$3.92 | | 800 | \$0.00 | -\$3.92 | |
| Ontario Electricity Support Program (OESP) | | | | | | | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 512 | \$40.96 | \$0.0800 | 512 | \$40.96 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 144 | \$17.57 | \$0.1220 | 144 | \$17.57 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 144 | \$23.18 | \$0.1610 | 144 | \$23.18 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$134.10 | | | \$128.36 | -\$5.74 | -4.28% |
| HST | 13% | | \$17.43 | 13% | | \$16.69 | -\$0.75 | -4.28% |
| Total Bill (including HST) | | | \$151.54 | | | \$145.05 | -\$6.49 | -4.28% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 15.15 | | | | | |
| Total Bill on TOU | | | \$136.39 | | | \$145.05 | \$8.66 | 6.35% |

| | | | | |
|--------------------|-----------------|-------------|-----------------------------|---------------|
| Consumption | 2000 kWh | kW | Current Loss Factor | 1.0561 |
| RPP | 750 kWh | OCEB | Proposed Loss Factor | 1.0561 |
| | | Yes | | |

| GENERAL SERVICE LESS THAN 50 KW | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$36.76 | 1 | \$36.76 | \$36.76 | 1 | \$36.76 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0162 | 2,000 | \$32.40 | \$0.0162 | 2,000 | \$32.40 | \$0.00 | 0.00% |
| Fixed Rate Riders | \$7.48 | 1 | \$7.48 | \$7.48 | 1 | \$7.48 | \$0.00 | 0.00% |
| Volumetric Rate Adder (1576) | | 2,000 | \$0.00 | -\$0.0024 | 2,000 | -\$4.80 | -\$4.80 | |
| Volumetric Rate Riders | -\$0.0002 | 2,000 | -\$0.40 | -\$0.0002 | 2,000 | -\$0.40 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$76.24 | | | \$71.44 | -\$4.80 | -6.30% |
| Line Losses on Cost of Power | \$0.1021 | 112 | \$11.46 | \$0.1021 | 112 | \$11.46 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 2,000 | \$0.00 | | 2,000 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 2,000 | \$1.20 | \$0.0006 | 2,000 | \$1.20 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$0.7900 | 1 | \$0.79 | \$0.7900 | 1 | \$0.79 | \$0.00 | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$89.69 | | | \$84.89 | -\$4.80 | -5.35% |
| RTSR - Network | \$0.0045 | 2,112 | \$9.50 | \$0.0045 | 2,112 | \$9.50 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0035 | 2,112 | \$7.39 | \$0.0035 | 2,112 | \$7.39 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$106.59 | | | \$101.79 | -\$4.80 | -4.50% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 2,112 | \$9.29 | \$0.0044 | 2,112 | \$9.29 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 2,112 | \$2.75 | \$0.0013 | 2,112 | \$2.75 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 2,000 | \$9.80 | \$0.0049 | 2,000 | \$9.80 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 1,280 | \$102.40 | \$0.0800 | 1,280 | \$102.40 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 360 | \$43.92 | \$0.1220 | 360 | \$43.92 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 360 | \$57.96 | \$0.1610 | 360 | \$57.96 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$332.96 | | | \$328.16 | -\$4.80 | -1.44% |
| HST | 13% | | \$43.28 | 13% | | \$42.66 | -\$0.62 | -1.44% |
| Total Bill (including HST) | | | \$376.24 | | | \$370.82 | -\$5.42 | -1.44% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 37.62 | | | | | |
| Total Bill on TOU | | | \$338.62 | | | \$370.82 | \$32.20 | 9.51% |

| | | |
|-----------------|------------|---------|
| Consumption | 73,000 kWh | 100 kW |
| Non-RPP (Other) | 600 kWh | OCEB No |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| GENERAL SERVICE 50 TO 4,999 KW | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$334.58 | 1 | \$334.58 | \$334.58 | 1 | \$334.58 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$3.5192 | 100 | \$351.92 | \$3.5192 | 100 | \$351.92 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 100 | \$0.00 | -\$0.8974 | 100 | -\$89.74 | -\$89.74 | |
| Volumetric Rate Riders | -\$0.0373 | 100 | -\$3.73 | -\$0.0373 | 100 | -\$3.73 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$682.77 | | | \$593.03 | -\$89.74 | -13.14% |
| Total Deferral/Variance Account Rate Riders | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.2230 | 100 | \$22.30 | \$0.2230 | 100 | \$22.30 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$705.07 | | | \$615.33 | -\$89.74 | -12.73% |
| RTSR - Network | \$1.9971 | 100 | \$199.71 | \$1.9971 | 100 | \$199.71 | \$0.00 | 0.00% |
| Transformation Connection | \$1.4091 | 100 | \$140.91 | \$1.4091 | 100 | \$140.91 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$1,045.69 | | | \$955.95 | -\$89.74 | -8.58% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 77,095 | \$339.22 | \$0.0044 | 77,095 | \$339.22 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 77,095 | \$100.22 | \$0.0013 | 77,095 | \$100.22 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 73,000 | \$357.70 | \$0.0049 | 73,000 | \$357.70 | \$0.00 | |
| Average IESO Wholesale Market Price | \$0.0954 | 77,095 | \$7,354.89 | \$0.0954 | 77,095 | \$7,354.89 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$9,197.97 | | | \$9,108.23 | -\$89.74 | -0.98% |
| HST | 13% | | \$1,195.74 | 13% | | \$1,184.07 | -\$11.67 | -0.98% |
| Total Bill (including HST) | | | \$10,393.71 | | | \$10,292.31 | -\$101.41 | -0.98% |
| Ontario Clean Energy Benefit ¹ | | | \$ - | | | | | |
| Total Bill on TOU | | | \$10,393.71 | | | \$10,292.31 | -\$101.41 | -0.98% |

| | | | |
|-------------|---------|------|-----|
| Consumption | 100 kWh | | kW |
| RPP | 750 kWh | OCEB | Yes |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| UNMETERED SCATTERED LOAD | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$10.40 | 1 | \$10.40 | \$10.40 | 1 | \$10.40 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0093 | 100 | \$0.93 | \$0.0094 | 100 | \$0.94 | \$0.01 | 1.08% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 100 | \$0.00 | -\$0.0024 | 100 | -\$0.24 | -\$0.24 | |
| Volumetric Rate Riders | -\$0.0002 | 100 | -\$0.02 | -\$0.0002 | 100 | -\$0.02 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$11.31 | | | \$11.08 | -\$0.23 | -2.03% |
| Line Losses on Cost of Power | \$0.1021 | 6 | \$0.57 | \$0.1021 | 6 | \$0.57 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 100 | \$0.06 | \$0.0006 | 100 | \$0.06 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$11.94 | | | \$11.71 | -\$0.23 | -1.93% |
| RTSR - Network | \$0.0045 | 106 | \$0.48 | \$0.0045 | 106 | \$0.48 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0035 | 106 | \$0.37 | \$0.0035 | 106 | \$0.37 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$12.79 | | | \$12.56 | -\$0.23 | -1.80% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 106 | \$0.46 | \$0.0044 | 106 | \$0.46 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 106 | \$0.14 | \$0.0013 | 106 | \$0.14 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 100 | \$0.49 | \$0.0049 | 100 | \$0.49 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 64 | \$5.12 | \$0.0800 | 64 | \$5.12 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 18 | \$2.20 | \$0.1220 | 18 | \$2.20 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 18 | \$2.90 | \$0.1610 | 18 | \$2.90 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$24.34 | | | \$24.11 | -\$0.23 | -0.94% |
| HST | 13% | | \$3.16 | 13% | | \$3.13 | -\$0.03 | -0.94% |
| Total Bill (including HST) | | | \$27.51 | | | \$27.25 | -\$0.26 | -0.94% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 2.75 | | | | | |
| Total Bill on TOU | | | \$24.76 | | | \$27.25 | \$2.49 | 10.06% |

| | | |
|-------------|---------|----------|
| Consumption | 700 kWh | 1 kW |
| RPP | 750 kWh | OCEB Yes |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| SENTINEL LIGHTING | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$3.81 | 1 | \$3.81 | \$3.81 | 1 | \$3.81 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$9.9683 | 1 | \$9.97 | \$9.9683 | 1 | \$9.97 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 1 | \$0.00 | -\$0.8654 | 1 | -\$0.87 | -\$0.87 | |
| Volumetric Rate Riders | -\$0.1392 | 1 | -\$0.14 | -\$0.1392 | 1 | -\$0.14 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$13.64 | | | \$12.77 | -\$0.87 | -6.34% |
| Line Losses on Cost of Power | \$0.1021 | 39 | \$4.01 | \$0.1021 | 39 | \$4.01 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.1698 | 1 | \$0.17 | \$0.1698 | 1 | \$0.17 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$17.82 | | | \$16.95 | -\$0.87 | -4.86% |
| RTSR - Network | \$1.4787 | 1 | \$1.48 | \$1.4787 | 1 | \$1.48 | \$0.00 | 0.00% |
| Transformation Connection | \$1.0727 | 1 | \$1.07 | \$1.0727 | 1 | \$1.07 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$20.37 | | | \$19.51 | -\$0.87 | -4.25% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 739 | \$3.25 | \$0.0044 | 739 | \$3.25 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 739 | \$0.96 | \$0.0013 | 739 | \$0.96 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 700 | \$3.43 | \$0.0049 | 700 | \$3.43 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 448 | \$35.84 | \$0.0800 | 448 | \$35.84 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 126 | \$15.37 | \$0.1220 | 126 | \$15.37 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 126 | \$20.29 | \$0.1610 | 126 | \$20.29 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$99.76 | | | \$98.90 | -\$0.87 | -0.87% |
| HST | 13% | | \$12.97 | 13% | | \$12.86 | -\$0.11 | -0.87% |
| Total Bill (including HST) | | | \$112.73 | | | \$111.75 | -\$0.98 | -0.87% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 11.27 | | | | | |
| Total Bill on TOU | | | \$101.46 | | | \$111.75 | \$10.29 | 10.14% |

| | | |
|-----------------|-------------|---------|
| Consumption | 182,000 kWh | 600 kW |
| Non-RPP (Other) | 600 kWh | OCEB No |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| STREET LIGHTING | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|---------|--------------|------------|---------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$4.48 | 1 | \$4.48 | \$4.48 | 1 | \$4.48 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$14.8974 | 600 | \$8,938.44 | \$14.8974 | 600 | \$8,938.44 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 600 | \$0.00 | -\$0.8603 | 600 | -\$516.18 | -\$516.18 | |
| Volumetric Rate Riders | -\$0.1875 | 600 | -\$112.50 | -\$0.1875 | 600 | -\$112.50 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$8,830.42 | | | \$8,314.24 | -\$516.18 | -5.85% |
| Total Deferral/Variance Account Rate Riders | | 600 | \$0.00 | | 600 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.1663 | 600 | \$99.78 | \$0.1663 | 600 | \$99.78 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$8,930.20 | | | \$8,414.02 | -\$516.18 | -5.78% |
| RTSR - Network | \$1.4712 | 600 | \$882.72 | \$1.4712 | 600 | \$882.72 | \$0.00 | 0.00% |
| Transformation Connection | \$1.0506 | 600 | \$630.36 | \$1.0506 | 600 | \$630.36 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$10,443.28 | | | \$9,927.10 | -\$516.18 | -4.94% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 192,210 | \$845.72 | \$0.0044 | 192,210 | \$845.72 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 192,210 | \$249.87 | \$0.0013 | 192,210 | \$249.87 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 182,000 | \$891.80 | \$0.0049 | 182,000 | \$891.80 | \$0.00 | |
| Average IESO Wholesale Market Price | \$0.0954 | 192,210 | \$18,336.85 | \$0.0954 | 192,210 | \$18,336.85 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$30,767.78 | | | \$30,251.60 | -\$516.18 | -1.68% |
| HST | 13% | | \$3,999.81 | 13% | | \$3,932.71 | -\$67.10 | -1.68% |
| Total Bill (including HST) | | | \$34,767.59 | | | \$34,184.31 | -\$583.28 | -1.68% |
| Ontario Clean Energy Benefit ¹ | | | \$ - | | | | | |
| Total Bill on TOU | | | \$34,767.59 | | | \$34,184.31 | -\$583.28 | -1.68% |

APPENDIX A-2 – Bill Impacts excluding Account 1576 Rate Adder

| | | |
|--------------------|----------------|-----------------|
| Consumption | 800 kWh | kW |
| RPP | 600 kWh | OCEB Yes |

| | |
|-----------------------------|---------------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| RESIDENTIAL | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$14.02 | 1 | \$14.02 | \$14.02 | 1 | \$14.02 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0167 | 800 | \$13.36 | \$0.0167 | 800 | \$13.36 | \$0.00 | 0.00% |
| Fixed Rate Riders | \$2.56 | 1 | \$2.56 | \$2.56 | 1 | \$2.56 | \$0.00 | 0.00% |
| Fixed Rate Adder (1576) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.0002 | 800 | -\$0.16 | -\$0.0002 | 800 | -\$0.16 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$29.78 | | | \$29.78 | \$0.00 | 0.00% |
| Line Losses on Cost of Power | \$0.1021 | 45 | \$4.58 | \$0.1021 | 45 | \$4.58 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 800 | \$0.00 | | 800 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 800 | \$0.48 | \$0.0006 | 800 | \$0.48 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$0.7900 | 1 | \$0.79 | \$0.7900 | 1 | \$0.79 | \$0.00 | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$35.63 | | | \$35.63 | \$0.00 | 0.00% |
| RTSR - Network | \$0.0054 | 845 | \$4.56 | \$0.0054 | 845 | \$4.56 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0038 | 845 | \$3.21 | \$0.0038 | 845 | \$3.21 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$43.41 | | | \$43.41 | \$0.00 | 0.00% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 845 | \$3.72 | \$0.0044 | 845 | \$3.72 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 845 | \$1.10 | \$0.0013 | 845 | \$1.10 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 800 | \$3.92 | | 800 | \$0.00 | -\$3.92 | |
| Ontario Electricity Support Program (OESP) | | | | | | | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 512 | \$40.96 | \$0.0800 | 512 | \$40.96 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 144 | \$17.57 | \$0.1220 | 144 | \$17.57 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 144 | \$23.18 | \$0.1610 | 144 | \$23.18 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$134.10 | | | \$130.18 | -\$3.92 | -2.92% |
| HST | 13% | | \$17.43 | 13% | | \$16.92 | -\$0.51 | -2.92% |
| Total Bill (including HST) | | | \$151.54 | | | \$147.11 | -\$4.43 | -2.92% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 15.15 | | | | | |
| Total Bill on TOU | | | \$136.39 | | | \$147.11 | \$10.72 | 7.86% |

| | | |
|-------------|----------|----------|
| Consumption | 2000 kWh | kW |
| RPP | 750 kWh | OCEB Yes |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| GENERAL SERVICE LESS THAN 50 KW | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|-----------|-----------|--------|-----------|-----------|----------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$36.76 | 1 | \$36.76 | \$36.76 | 1 | \$36.76 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0162 | 2,000 | \$32.40 | \$0.0162 | 2,000 | \$32.40 | \$0.00 | 0.00% |
| Fixed Rate Riders | \$7.48 | 1 | \$7.48 | \$7.48 | 1 | \$7.48 | \$0.00 | 0.00% |
| Volumetric Rate Adder (1576) | | 2,000 | \$0.00 | | 2,000 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.0002 | 2,000 | -\$0.40 | -\$0.0002 | 2,000 | -\$0.40 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$76.24 | | | \$76.24 | \$0.00 | 0.00% |
| Line Losses on Cost of Power | \$0.1021 | 112 | \$11.46 | \$0.1021 | 112 | \$11.46 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 2,000 | \$0.00 | | 2,000 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 2,000 | \$1.20 | \$0.0006 | 2,000 | \$1.20 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$0.7900 | 1 | \$0.79 | \$0.7900 | 1 | \$0.79 | \$0.00 | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$89.69 | | | \$89.69 | \$0.00 | 0.00% |
| RTSR - Network | \$0.0045 | 2,112 | \$9.50 | \$0.0045 | 2,112 | \$9.50 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0035 | 2,112 | \$7.39 | \$0.0035 | 2,112 | \$7.39 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$106.59 | | | \$106.59 | \$0.00 | 0.00% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 2,112 | \$9.29 | \$0.0044 | 2,112 | \$9.29 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 2,112 | \$2.75 | \$0.0013 | 2,112 | \$2.75 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 2,000 | \$9.80 | \$0.0049 | 2,000 | \$9.80 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 1,280 | \$102.40 | \$0.0800 | 1,280 | \$102.40 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 360 | \$43.92 | \$0.1220 | 360 | \$43.92 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 360 | \$57.96 | \$0.1610 | 360 | \$57.96 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$332.96 | | | \$332.96 | \$0.00 | 0.00% |
| HST | 13% | | \$43.28 | 13% | | \$43.28 | \$0.00 | 0.00% |
| Total Bill (including HST) | | | \$376.24 | | | \$376.24 | \$0.00 | 0.00% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 37.62 | | | | | |
| Total Bill on TOU | | | \$338.62 | | | \$376.24 | \$37.62 | 11.11% |

| | | |
|-----------------|------------|---------|
| Consumption | 73,000 kWh | 100 kW |
| Non-RPP (Other) | 600 kWh | OCEB No |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| GENERAL SERVICE 50 TO 4,999 KW | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$334.58 | 1 | \$334.58 | \$334.58 | 1 | \$334.58 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$3.5192 | 100 | \$351.92 | \$3.5192 | 100 | \$351.92 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.0373 | 100 | -\$3.73 | -\$0.0373 | 100 | -\$3.73 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$682.77 | | | \$682.77 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.2230 | 100 | \$22.30 | \$0.2230 | 100 | \$22.30 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$705.07 | | | \$705.07 | \$0.00 | 0.00% |
| RTSR - Network | \$1.9971 | 100 | \$199.71 | \$1.9971 | 100 | \$199.71 | \$0.00 | 0.00% |
| Transformation Connection | \$1.4091 | 100 | \$140.91 | \$1.4091 | 100 | \$140.91 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$1,045.69 | | | \$1,045.69 | \$0.00 | 0.00% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 77,095 | \$339.22 | \$0.0044 | 77,095 | \$339.22 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 77,095 | \$100.22 | \$0.0013 | 77,095 | \$100.22 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 73,000 | \$357.70 | \$0.0049 | 73,000 | \$357.70 | \$0.00 | |
| Average IESO Wholesale Market Price | \$0.0954 | 77,095 | \$7,354.89 | \$0.0954 | 77,095 | \$7,354.89 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$9,197.97 | | | \$9,197.97 | \$0.00 | 0.00% |
| HST | 13% | | \$1,195.74 | 13% | | \$1,195.74 | \$0.00 | 0.00% |
| Total Bill (including HST) | | | \$10,393.71 | | | \$10,393.71 | \$0.00 | 0.00% |
| Ontario Clean Energy Benefit ¹ | | | \$ - | | | | | |
| Total Bill on TOU | | | \$10,393.71 | | | \$10,393.71 | \$0.00 | 0.00% |

| | | |
|-------------|---------|----------|
| Consumption | 100 kWh | kW |
| RPP | 750 kWh | OCEB Yes |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| UNMETERED SCATTERED LOAD | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$10.40 | 1 | \$10.40 | \$10.40 | 1 | \$10.40 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$0.0093 | 100 | \$0.93 | \$0.0094 | 100 | \$0.94 | \$0.01 | 1.08% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.0002 | 100 | -\$0.02 | -\$0.0002 | 100 | -\$0.02 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$11.31 | | | \$11.32 | \$0.01 | 0.09% |
| Line Losses on Cost of Power | \$0.1021 | 6 | \$0.57 | \$0.1021 | 6 | \$0.57 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 100 | \$0.00 | | 100 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.0006 | 100 | \$0.06 | \$0.0006 | 100 | \$0.06 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$11.94 | | | \$11.95 | \$0.01 | 0.08% |
| RTSR - Network | \$0.0045 | 106 | \$0.48 | \$0.0045 | 106 | \$0.48 | \$0.00 | 0.00% |
| Transformation Connection | \$0.0035 | 106 | \$0.37 | \$0.0035 | 106 | \$0.37 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$12.79 | | | \$12.80 | \$0.01 | 0.08% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 106 | \$0.46 | \$0.0044 | 106 | \$0.46 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 106 | \$0.14 | \$0.0013 | 106 | \$0.14 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 100 | \$0.49 | \$0.0049 | 100 | \$0.49 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 64 | \$5.12 | \$0.0800 | 64 | \$5.12 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 18 | \$2.20 | \$0.1220 | 18 | \$2.20 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 18 | \$2.90 | \$0.1610 | 18 | \$2.90 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$24.34 | | | \$24.35 | \$0.01 | 0.04% |
| HST | 13% | | \$3.16 | 13% | | \$3.17 | \$0.00 | 0.04% |
| Total Bill (including HST) | | | \$27.51 | | | \$27.52 | \$0.01 | 0.04% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 2.75 | | | | | |
| Total Bill on TOU | | | \$24.76 | | | \$27.52 | \$2.76 | 11.15% |

| | | |
|-------------|---------|----------|
| Consumption | 700 kWh | 1 kW |
| RPP | 750 kWh | OCEB Yes |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| SENTINEL LIGHTING | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|--------|--------------|------------|--------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$3.81 | 1 | \$3.81 | \$3.81 | 1 | \$3.81 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$9.9683 | 1 | \$9.97 | \$9.9683 | 1 | \$9.97 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.1392 | 1 | -\$0.14 | -\$0.1392 | 1 | -\$0.14 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$13.64 | | | \$13.64 | \$0.00 | 0.00% |
| Line Losses on Cost of Power | \$0.1021 | 39 | \$4.01 | \$0.1021 | 39 | \$4.01 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.1698 | 1 | \$0.17 | \$0.1698 | 1 | \$0.17 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$17.82 | | | \$17.82 | \$0.00 | 0.00% |
| RTSR - Network | \$1.4787 | 1 | \$1.48 | \$1.4787 | 1 | \$1.48 | \$0.00 | 0.00% |
| Transformation Connection | \$1.0727 | 1 | \$1.07 | \$1.0727 | 1 | \$1.07 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$20.37 | | | \$20.37 | \$0.00 | 0.00% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 739 | \$3.25 | \$0.0044 | 739 | \$3.25 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 739 | \$0.96 | \$0.0013 | 739 | \$0.96 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 700 | \$3.43 | \$0.0049 | 700 | \$3.43 | \$0.00 | |
| TOU - Off Peak | \$0.0800 | 448 | \$35.84 | \$0.0800 | 448 | \$35.84 | \$0.00 | 0.00% |
| TOU - Mid Peak | \$0.1220 | 126 | \$15.37 | \$0.1220 | 126 | \$15.37 | \$0.00 | 0.00% |
| TOU - On Peak | \$0.1610 | 126 | \$20.29 | \$0.1610 | 126 | \$20.29 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$99.76 | | | \$99.76 | \$0.00 | 0.00% |
| HST | 13% | | \$12.97 | 13% | | \$12.97 | \$0.00 | 0.00% |
| Total Bill (including HST) | | | \$112.73 | | | \$112.73 | \$0.00 | 0.00% |
| Ontario Clean Energy Benefit ¹ | | | -\$ 11.27 | | | | | |
| Total Bill on TOU | | | \$101.46 | | | \$112.73 | \$11.27 | 11.11% |

| | | |
|-----------------|-------------|---------|
| Consumption | 182,000 kWh | 600 kW |
| Non-RPP (Other) | 600 kWh | OCEB No |

| | |
|----------------------|--------|
| Current Loss Factor | 1.0561 |
| Proposed Loss Factor | 1.0561 |

| STREET LIGHTING | Current Board Approved | | | Proposed | | | Impact | |
|--|------------------------|---------|--------------|------------|---------|--------------|--------------|-------------|
| | Rate \$ | Volume | Charge \$ | Rate \$ | Volume | Charge \$ | Change \$ | Change % |
| Monthly Service Charge | \$4.48 | 1 | \$4.48 | \$4.48 | 1 | \$4.48 | \$0.00 | 0.00% |
| Distribution Volumetric Rate | \$14.8974 | 600 | \$8,938.44 | \$14.8974 | 600 | \$8,938.44 | \$0.00 | 0.00% |
| Fixed Rate Riders | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Volumetric Rate Adder (1576) | | 600 | \$0.00 | | 600 | \$0.00 | \$0.00 | |
| Volumetric Rate Riders | -\$0.1875 | 600 | -\$112.50 | -\$0.1875 | 600 | -\$112.50 | \$0.00 | 0.00% |
| Sub-Total A (excluding pass through) | | | \$8,830.42 | | | \$8,830.42 | \$0.00 | 0.00% |
| Total Deferral/Variance Account Rate Riders | | 600 | \$0.00 | | 600 | \$0.00 | \$0.00 | |
| Low Voltage Service Charge | \$0.1663 | 600 | \$99.78 | \$0.1663 | 600 | \$99.78 | \$0.00 | 0.00% |
| Smart Meter Entity Charge (if applicable) | | 1 | \$0.00 | | 1 | \$0.00 | \$0.00 | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$8,930.20 | | | \$8,930.20 | \$0.00 | 0.00% |
| RTSR - Network | \$1.4712 | 600 | \$882.72 | \$1.4712 | 600 | \$882.72 | \$0.00 | 0.00% |
| Transformation Connection | \$1.0506 | 600 | \$630.36 | \$1.0506 | 600 | \$630.36 | \$0.00 | 0.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$10,443.28 | | | \$10,443.28 | \$0.00 | 0.00% |
| Wholesale Market Service Charge (WMSC) | \$0.0044 | 192,210 | \$845.72 | \$0.0044 | 192,210 | \$845.72 | \$0.00 | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$0.0013 | 192,210 | \$249.87 | \$0.0013 | 192,210 | \$249.87 | \$0.00 | 0.00% |
| Standard Supply Service Charge | \$0.2500 | 1 | \$0.25 | \$0.2500 | 1 | \$0.25 | \$0.00 | 0.00% |
| Debt Retirement Charge (DRC) | \$0.0049 | 182,000 | \$891.80 | \$0.0049 | 182,000 | \$891.80 | \$0.00 | |
| Average IESO Wholesale Market Price | \$0.0954 | 192,210 | \$18,336.85 | \$0.0954 | 192,210 | \$18,336.85 | \$0.00 | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$30,767.78 | | | \$30,767.78 | \$0.00 | 0.00% |
| HST | 13% | | \$3,999.81 | 13% | | \$3,999.81 | \$0.00 | 0.00% |
| Total Bill (including HST) | | | \$34,767.59 | | | \$34,767.59 | \$0.00 | 0.00% |
| Ontario Clean Energy Benefit ¹ | | | \$ - | | | | | |
| Total Bill on TOU | | | \$34,767.59 | | | \$34,767.59 | \$0.00 | 0.00% |