



**Newmarket-Tay Power Distribution Ltd.**

Newmarket – Tay Power Distribution Ltd.

# 2018 Electricity Distribution Rate Application

Board File Number EB-2017-0062

Filed Date

11-6-2017

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### 3.1 Application Introduction

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  
Newmarket -Tay Power Distribution Ltd. for an  
Order or Orders approving or fixing a proposed  
schedule of adjusted distribution rates, retail  
transmission rates and other charges,  
effective May 1, 2018.

1. Newmarket-Tay Power Distribution Ltd. (“NT Power”) is incorporated pursuant to the Ontario Business Corporations Act. NT Power distributes electricity within the Town of Newmarket and the Township of Tay as described in it’s license (ED-2007-0624).
2. NT Power applies for an order or orders under the Annual IR Index methodology approving just and reasonable rates and other charges effective May 1, 2018; and
3. NT Power requests that, pursuant to Section 34.01 of the Board’s Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.



## Manager's Summary

NT Power's current rates, were effective May 1, 2017, reference EB-2016-0275. NT Power is seeking the Ontario Energy Board's (the "Board") approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario. NT Power has selected the Annual IR Index to set rates for 2018. The Annual IR Index is based on inflation less the Board's highest stretch factor assessment of a distributor's efficiency.

### 1. Rate Adjustment Requests

- A Rate Rider Recovery for the Lost Revenue Adjustment Mechanism Variance Account 1568 ("LRAMVA") effective until April 30, 2019. NT Power is seeking the Board's approval for a one-year disposition period. The amount requested is the principal only and it excludes the accumulated carrying charges from 2011 to 2016.
- In 2016 (EB-2016-0275), NT Power applied to establish a rate rider for interim clearance of the balance in deferral Account 1576. While these types of requests are not normally considered in an Incentive Rate Mechanism ("IRM") application, the Board has allowed it because the administrative and regulatory effort associated with maintaining and disposing the existing deferral account is not onerous. This application is requesting approval for a one year interim clearance of the 2016 balance of Account 1576.
- NT Power applies for a Decision Order approving the proposed distribution rates and other charges set out in this Application as just and reasonable rates and charges pursuant to Section 78 of the Board Act, to be effective May 1, 2018.
- If the Board is unable to provide a Decision and Order in this Application for implementation by May 1, 2018, NT Power requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the implementation date of the approved 2018 distribution rates; and
- If the effective date does not coincide with the Board's implementation date for 2018 distribution rates and charges, NT Power requests permission to recover the incremental revenue from the effective date to the implementation date.

## Proposed Rates and Charges

NT Power has calculated and presented the bill impact per customer class, including a typical residential customer consuming 750 kWh, as per the Report of the Board – *Defining Ontario’s Typical Residential Customer*.

### Proposed Bill Impacts

Rate Classes/ Categories	Units	Consumption (kWh)	Bill Impact	
			\$	%
Residential Service Classification - RPP	kWh	750	\$ (2.91)	-2.61%
Residential Service Classification - RPP (10th Percentile)	kWh	242	\$ 1.39	2.68%
General Service Less Than 50 Kw Service Classification - RPP	kWh	2000	\$ 0.35	0.12%
General Service 50 To 4,999 Kw Service Classification - Non-RPP (Other)	kW	500	\$ (853.58)	-2.17%
Unmetered Scattered Load Service Classification - RPP	kWh	200	\$ (1.20)	-4.04%
Sentinel Lighting Service Classification - RPP	kW	1	\$ (2.09)	-2.97%
Street Lighting Service Classification - Non-RPP (Other)	kW	1000	\$ 9,533.49	10.65%

## 2. Contact Information

### Primary Contact

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### 3. 2018 IRM Rate Model

NT Power has utilized the Board's 2018 IRM Rate Generator model, Global Adjustment Analysis work form, Board Appendix 2 EC and 2-BA 1576 Continuity Schedule, and the Generic LRAMVA work form in the preparation of this filing. NT Power confirms the accuracy of the 2016 billing determinants and Trial Balance for the prepopulated models.

### 4. 2017 Current Tariff Sheet

Appendix 1 contains the approved 2017 Tariff Sheet dated March 30, 2017 from EB-2016-0275. The rates and charges within the tariff sheet provide the basis for the starting point from which the 2017 rates and charges are calculated using the Board's 2017 IRM model.

### 5. Supporting Documentation Cited Within Application

NT Power has committed to citing the supporting documentation throughout the application.

### 6. Who Is Affected by the Application

Statement: This IRM application will affect NT Power's customers within the defined service area consisting of both the Town of Newmarket and Township of Tay, as defined by its license (ED-2007-0624).

#### Distributor's Profile

NT Power is a local electricity distribution company with approximately 45,000 customers/connections in the Town of Newmarket and the Township of Tay. NT Power's electrical system spans nearly 360 kilometres of line and is supplied by nine 44,000 volt feeders from Hydro One Networks Inc. ("HONI")'s Armitage, Holland Junction and Waubaushene transformer stations. NT Power's service areas are non-contiguous with the Township of Tay service area being partially embedded.

The Corporation of the Town of Midland has agreed to sell all issued and outstanding shares of Midland Power Utility Corporation ("MPUC") to NT Power. The status of this sale is rated as "pending" on the approval of the Board. On July 14, 2017, NT Power and MPUC made application under sections 18(1), 74, 77(5), 86(1)(a) and (c) of the Ontario Energy Board Act,

1998 and other related relief. The Board has assigned case number EB-2017-0269 to the MAAD application.

## 7. Publication Notice

The persons affected by this Application are the customers within NT Power's service area. NT Power proposes a copy of the notices related to the application be available on our websites:

- [www.tayhydro.com](http://www.tayhydro.com)
- [www.nmhydro.on.ca](http://www.nmhydro.on.ca)

NT Power also proposes the notices related to the application be posted at our office locations:

- 590 Steven Court, Newmarket, Ontario, L3Y 6Z2
- 489 Finlayson St. P.O. Box 160, Port McNicoll, Ontario, L0K 1R0

In addition, NT Power proposes to serve a copy of the application to the interveners on its last Cost of Service application (EB-2009-0269).

## 8. Accuracy of Billing Determinants

Statement: NT Power has filed the 2018 Annual Incentive Rate-Setting Application consistent with *Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications* ("Chapter 3"), last revised July 20, 2017.

NT Power confirms the accuracy of the 2017 Board Approved Tariff of Rates and Charges, and the accuracy of the billing determinants prepopulated in 'Tab 2' and, respectively, in 'Tab 4' of the 2018 IRM Rate Generator model.

NT Power confirms that it has not diverged from the Board's IRM rate generator model concept.

DATED at Newmarket, Ontario this 3<sup>rd</sup> day of November, 2017.

All of which is respectfully submitted,

Newmarket – Tay Power Distribution Ltd.



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Paul Ferguson, President



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Michelle Reesor, Regulatory Analyst

## Certification of Evidence

As President of Newmarket-Tay Power Distribution Ltd. and in my capacity as an officer of that corporation and without personal liability, I hereby certify to the best of my knowledge and as at the date of this certification that the evidence in the Application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the *Filing Requirements for Transmission and Distribution Rate Applications* revised on July 20, 2017.



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Paul Ferguson, President

## 3.2 Elements of the Annual IR Index Plan

### 3.2.1 Annual Adjustment Mechanism

In accordance with Chapter 3, NT Power is an Annual IR Index applicant resulting in the assignment of a 0.6% stretch factor. NT Power has chosen the Board's Annual IR Index established by the Board in its *October 18, 2012 Renewed Regulatory Framework for Electricity Report*.

The 2018 Rate Generator Model was adjusted from the prepopulated group two stretch factors to group four. NT Power's rate-setting parameters are:

Annual price escalator: 1.9%

Stretch factor: 0.6%

Total price index adjustment: 1.30%.

#### 3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes.

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge



### 3.2.2 Revenue to Cost Ratio Adjustments

The Board's Decision on NT Power's Cost of Service (EB-2009-0269) did not prescribe any phase-in period to adjust its revenue-to cost ratios.

### 3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the Board 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.

NT Power's transition to a fully-fixed monthly service charge for the residential class started on January 1, 2016.

In this Application, NT Power is seeking approval for the third year of transition to continue implementing this policy effective May 1, 2018. In proposing a transition to a fully-fixed monthly service charge, NT Power has followed the approach set out in 'Tab 16. Rev2Cost\_GDPIP' of the 2018 IRM Rate Generator Model.

#### Residential Rate Design – Exceptions and Mitigation

To support the initial transition to fully fixed distribution rates, the Board designed two tests to determine when mitigation should be proposed: a threshold test for the change in the fixed charge and an overall bill impact test.

1. Threshold test for change: when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, a utility is to evaluate the total bill impact for a residential customer at the distributor's 10<sup>th</sup> consumption percentile.

NT Power's 10<sup>th</sup> consumption percentile of residential customer consumes 242 kWh of electricity per month. Ten percent of NT Power's residential customers consume 242 kWh or less in an average month, and 90% consume more than 242 kWh in an average month. This was determined by querying monthly consumption records for all residential bills issued each month in the 2016 calendar year and sorting by consumption threshold. On a cumulative basis, the number of residential accounts in each consumption

threshold reaches the 10<sup>th</sup> percentile at 242 kWh per month, as shown in the table below.

2016 Residential Accounts by Consumption Threshold

Average Residential Monthly Consumption Threshold	Quantity of Accounts	Percent	Cumulative Number of Accounts	Cumulative Percentage
0 -100 kWh	1,062	3%	1,062	3.4%
>100 -115 kWh	152	0%	1,214	3.9%
>115 -130 kWh	158	1%	1,372	4.4%
>130 -145 kWh	166	1%	1,538	4.9%
>145 -160 kWh	220	1%	1,758	5.6%
>160 -175 kWh	220	1%	1,978	6.3%
>175 -190 kWh	207	1%	2,185	6.9%
>190 -205 kWh	263	1%	2,448	7.8%
>205 -220 kWh	257	1%	2,705	8.6%
>220 -235 kWh	275	1%	2,980	9.5%
>235 -250 kWh	288	1%	3,268	10.4%
>250 -265 kWh	329	1%	3,597	11.4%
>265 -280 kWh	331	1%	3,928	12.5%
>280 -295 kWh	382	1%	4,310	13.7%
>295+ kWh	27,178	86%	31,488	100.0%
<b>Total</b>	<b>31,488</b>	<b>100%</b>		

- Overall Bill Impact Test: The bill impact for the 10<sup>th</sup> residential consumption percentile with 242 kWh monthly consumption is \$1.39 or 2.68%. As the total bill impact of the elements proposed in this application does not exceed 10% for RPP customers a mitigation plan is not required.

Bill Impact – Residential 10<sup>th</sup> Consumption Percentile

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	242	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.25	1	\$ 21.25	\$ 24.52	1	\$ 24.52	\$ 3.27	15.39%
Distribution Volumetric Rate	\$ 0.0075	242	\$ 1.82	\$ 0.0038	242	\$ 0.92	\$ (0.90)	-49.33%
Fixed Rate Riders	\$ (0.06)	1	\$ (0.06)	\$ (0.06)	1	\$ (0.06)	\$ -	0.00%
Volumetric Rate Riders	\$ -	242	\$ -	\$ 0.0010	242	\$ 0.25	\$ 0.25	
<b>Sub-Total A (excluding pass through)</b>			\$ 23.01			\$ 25.63	\$ 2.63	11.41%
Line Losses on Cost of Power	\$ 0.0822	9	\$ 0.76	\$ 0.0822	9	\$ 0.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	242	\$ -	-\$ 0.0058	242	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	
GA Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	
Low Voltage Service Charge	\$ -	242	\$ -		242	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		242	\$ -	\$ -	242	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 24.56			\$ 25.78	\$ 1.22	4.97%
RTSR - Network	\$ 0.0078	251	\$ 1.96	\$ 0.0080	251	\$ 2.01	\$ 0.05	2.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	251	\$ 1.63	\$ 0.0067	251	\$ 1.68	\$ 0.05	3.08%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 28.15			\$ 29.47	\$ 1.32	4.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	251	\$ 0.90	\$ 0.0036	251	\$ 0.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	251	\$ 0.08	\$ 0.0003	251	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	157	\$ 10.22	\$ 0.0650	157	\$ 10.22	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	41	\$ 3.91	\$ 0.0950	41	\$ 3.91	\$ -	0.00%
TOU - On Peak	\$ 0.1320	44	\$ 5.75	\$ 0.1320	44	\$ 5.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 49.26			\$ 50.58	\$ 1.32	2.68%
HST	13%		\$ 6.40	13%		\$ 6.58	\$ 0.17	2.68%
8% Rebate	8%		\$ (3.94)	8%		\$ (4.05)	\$ (0.11)	
<b>Total Bill on Tou</b>		\$ 51.73	\$ 51.73			\$ 53.11	\$ 1.39	2.68%

### 3.2.4 Electricity Distribution Retail Transmission Service Rates

NT Power seeks changes to its Retail Transmission Service Rates as detailed in 2018 IRM Rate Generator Model ('Tabs 10 to 15').

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

(“RTSR”). Variance accounts are used to capture differences in the rate a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (variance Account 1584 and Account 1586).

NT Power acknowledges that the RTSR’s may be adjusted by the Board. NT Power’s proposes the RTSR rates below based on the 2018 IRM Rate Generator Model:

Proposed RTSR

Rate Class	Unit	Current RTSR Network	Adjusted RTSR Network	Current RTSR Connection	Adjusted RTSR Connection
Residential Service Classification	\$/kWh	0.0078	0.0080	0.0065	0.0067
General Service Less Than 50 kW Service Classification	\$/kWh	0.0071	0.0072	0.0058	0.0059
General Service 50 To 4,999 kW Service Classification	\$/kW	2.876	2.9350	2.2806	2.3392
Unmetered Scattered Load Service Classification	\$/kWh	0.007	0.0071	0.0058	0.0059
Sentinel Lighting Service Classification	\$/kW	2.1699	2.2144	1.7994	1.8456
Street Lighting Service Classification	\$/kW	2.1899	2.2348	1.7611	1.8063

NT Power is a partially embedded distributor in it’s Tay service area whose host is HONI.

In the Board’s most recent Decision and Rate Order (EB-2015-0311), new Uniform Transmission Rates were effective and are as follows:

Uniform Transmission Rates

Uniform Transmission Rates	
Network Service Rate	\$3.66 kW
Line Connection Rate	\$0.87 kW
Transformation Connection Service Rate	\$2.02 kW

Other Rates and Charges

NT Power seeks continuation of the other rates and charges approved in EB-2014-0095 specifically the Allowances, Specific Service Charges, Retail Service Charges, and Loss Factors.

### 3.2.5 Review and Disposition of Group 1 Deferral and Variance Account

#### Balances

*Chapter 3 of the Board's Filing Requirements and the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* provide that the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as of December 31, 2016 to determine if the threshold has been exceeded.

NT Power has elected to dispose of its deferral and variance account balances in this application as it exceeds the threshold test at a total claim per kWh of \$0.0018. The total amount requested for disposition is (\$1,127,753). This amount includes an Account 1589 – Global Adjustment balance of \$2,495,850 and Account 1588 – Power of (\$2,384,130). The total claim excludes an Account 1568- LRAM Variance Account balance of \$1,197,390.

NT Power is proposing a rate rider recovery period of one-year.

NT Power has completed the Board Staff's 2018 IRM Rate Generator model 'Tab 3 – Continuity Schedule' and has projected interest to April 30, 2018 on the December 31, 2016 balances. Actual interest has been calculated based on the Board's prescribed rates. Projected interest for the period January 1, 2017 to December 31, 2017 is based upon the last Board prescribed rate of 1.1%. Projected interest for the period January 1, 2017 to April 30, 2018 is based upon the last Board prescribed rate of 1.5%.

Statement: NT Power confirms the accuracy of the billing determinants used in 'Tab 4' of the 2018 IRM Rate Generator model.

#### *Adjustments to Deferral and Variance Accounts*

The Account 1588 and 1589 RSVA's experienced a transposition error between the two resulting in a contra variance of +/- \$1,260,255. The remaining balances of the Group 1 accounts for the RRR and audited financial statements have been accurately reflected on 'Tab 3 – Continuity Schedule'.

Statement: NT Power requests an adjustment to Account 1589 – Global Adjustment balance of (\$1,260,255) and Account 1588 – Power of \$1,260,255, as per the 'Tab 3 – Continuity Schedule'.

### 3.2.5.1 Wholesale Market Participants

#### *Deferral/Variance Accounts*

In accordance with the Chapter 3, a wholesale market participant (“WMP”) refers to any entity that participates directly in any of the Independent Electricity System Operator (“IESO”) administered markets. These participants settle commodity and market-related charges with the IESO, including when they are embedded in a distributor’s distribution system. Consequently, NT Power has not allocated any account balances in Account 1588 RSVA - Power, Account 1580 RSVA - Wholesale Market Services Charge and Account 1589 RSVA - Global Adjustment to its WMP customer.

NT Power currently has one WMP customer in the General Service greater than 50 kW class.

The WMP settle directly with the IESO for the Global Adjustment (“GA”) charge. Therefore, NT Power is proposing not to charge a Rate Rider for the Disposition of Global Adjustment Account to the WMP customer.

NT Power ensured that the rate rider is appropriately calculated for the following remaining charges: Account 1584 RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail Transmission Connection Charge and Account 1595 – Disposition/Refund of Regulatory Balances.

In accordance with Chapter 3, all GA rate riders for applicable classes are calculated on an volumetric basis (kWh).

NT Power used the WMP’s 2016 metered consumption as reported in the RRR filing section 2.1.5.4.

### 3.2.5.2 Global Adjustment

NT Power had no active class A customers for the 2015 and 2016 year.

NT Power has completed the Global Adjustment Analysis Workform (“GA Workform”) for the period January 1, 2015 to December 31, 2016 to assist in assessing the reasonability of balances in Account 1589 (Appendix 5).

NT Power confirms the following with respect to the monthly billing of GA:

- NT Power bills all non-RPP customers on the 1<sup>st</sup> estimate of the GA provided by the IESO
- NT Power bills all customers on a calendar month basis.
- NT Power confirms where a billing spans more than one month, in the case of a final bill or a manual read, the GA billing rate is pro-rated based on consumption for the blended months.
- NT Power creates new GA billing rates for each consumption month in it's billing system, which enables the correct allocation of both consumption and GA rates when a customer is billed for consumption spanning over a calendar month.
- NT Power confirms the GA rate is applied consistently for all billed and unbilled revenue transactions for non-RPP Class B customers in each rate class.

The data provided in Note 4 of the GA Workform reflects actual consumption by calendar month. NT Power's 2015 and 2016 GA Workform calculates the total unresolved GA differences of \$227,679 or 1.0% in 2015 and \$89,402 or -0.3% in 2016. Both years are within the +/- 1% range of total annual IESO GA charges. This difference is insignificant given the large dollar value of transactions that flow through Account 1589.

#### *Settlement Process*

Chapter 2 requires each distributor to provide a description of its settlement process with the IESO or host distributor. Distributors must specify the GA rate used for billing each rate class, itemize the process for providing consumption estimates to the IESO, and describe the true-up process to reconcile estimates of RPP and non-RPP consumption once actuals are known.

NT Power settles directly with the IESO, and does not have a host distributor.

NT Power determines RPP eligibility for small business customers annually (General Service less than 50 kW) by performing annual customer reclassification based on annual demand or kWh.

On a monthly basis NT Power calculates an amount payable/receivable to/from the IESO to settle the previous month. The settlement figures are communicated to the IESO via an online portal on or before the fourth business day of the month, and appear under certain charge types on the IESO invoice, which arrives mid-month. This process ensures that the IESO and NT Power are appropriately compensated for various government-mandated rates/plans/programs:

1. The Regulated Price Plan (RPP) – charge type 142
2. Global Adjustment (GA) – charge type 147 and 148
3. Renewable Energy Standard Offer (RESOP) Program – charge type 1410

4. Feed-In-Tariff (FIT) Program – charge type 1412
5. Ontario Electricity Support Program (OESP) – charge type 1420 & 1470

A further explanation of each component of this settlement process is provided below.

### 3.2.5.3 Commodity Accounts 1588 and 1589

#### *RPP Settlement True-Ups*

NT Power claims the difference between RPP rates applied to RPP customers, and the sum of the corresponding consumption multiplied by the NSLS WAP and GA through the IESO settlement process (IESO Form 1598) each month. The process is completed using the meter data available from NT Power's Customer Information System ("CIS") and its wholesale settlement system, as well as from HOEP data and Ontario load data obtained from the IESO.

For the current IESO settlement month, NT Power estimates the billed customer RPP consumption from the CIS based on the previous month's actual data. For IESO settlement purposes, NT Power has setup a calculation to estimate the NSLS WAP for the current month charges based on the Ontario load and partial month NSLS. NT Power then adds the estimated GA charges based on the IESO 2<sup>nd</sup> estimate and the estimate for NSLS WAP. The amount settled with the IESO is the difference between the sum of the NSLA WAP calculation and GA minus the billed RPP commodity (TOU and tier pricing).

Each month NT Power submits a true up to the IESO for the prior month. NT Power calculates the actual charges by applying the corresponding Actual GA rate to the kWh consumption extracted from the CIS system. The monthly true-up is the difference between the Actual GA calculation minus the estimated GA submitted to the IESO based on the 2<sup>nd</sup> estimate.

#### *Certification of Evidence- Commodity Accounts 1588 and 1589*

NT Power confirms sound processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed.

### 3.2.5.4 Capacity Based Recovery (CBR)

NT Power applied the Board's *Accounting Guidance on CBR*, issued July 25, 2016. WMS are billed by the IESO for CBR.



Future NT Power Class A customers that were previously Class B customers who contributed towards the variance in Account 1580, sub account CBR Class B will be charged Account 1580 Rate Rider until the sunset date, regardless of whether customers transition between Class A and Class B during the disposition period.

### 3.2.6 LRAM Variance Account (LRAMVA)

Reference Appendix 6 LRAMVA Model.

For CDM programs delivered within the 2011 to 2014 term and going forward within the 2015 to 2020 term, the Board established Account 1568 - LRAMVA to capture the variance between the Board-approved CDM forecast and the actual results at the customer rate class level.

Account 1568 - LRAMVA variance captures the difference between:

- a) The results of actual, verified impacts of authorized CDM activities undertaken by NT Power; and
- b) The Board-approved LRAMVA threshold.

In accordance with the Board's *Guidelines for Electricity Distributor CDM*, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may apply for the disposition of the balance in the LRAMVA in IRM applications, if the balance is deemed significant by the applicant. Disposition requests for LRAMVA must be made together with carrying charges.

#### 3.2.6.1 Disposition of LRAMVA

##### Statement Identifying Years of Lost Revenues and Prior Years Savings

NT Power is seeking disposition for the 2011 to 2016 LRAMVA balance which includes the CDM savings persistence from 2011 to 2015 programs. The LRAMVA balance identified for disposition as part of this Application is \$1,266,907 (\$1,197,390 principal and \$29,517 interest); NT Power considers this balance to be significant. NT Power acknowledges that it has not sought to clear this account on a timely basis. As such, NT Power respectfully requests to waive the carrying charges of \$29,517 in fairness to its customers.

Statement Confirming LRAMVA was based on Verified Savings Results

NT Power confirms that the LRAMVA calculation was based on data sourced from the NT Power’s Final Verified Annual CDM Report and Persistence Savings Reports issued by the IESO, as per Excel file submission.

Appendix 6 presents the LRAMVA model that includes:

- 2011 to 2014 Verified Results
- 2011 to 2014 Verified Adjustments
- 2011 to 2014 Verified Persistence
- 2015 and 2016 Verified Results
- 2015 Verified Adjustments
- 2015 Verified Persistence

NT Power used the most recent input assumptions available at the time of the program evaluation when calculating the lost revenue.

NT Power has not deviated from the Board’s LRAMVA model concept.

Summary of LRAMVA balance requested for disposition

The following table presents the LRAMVA balances identified for disposition:

<u>LRAMVA Claim</u>	
Customer Class	Principal (\$)
Residential	\$277,321
GS<50 kW	\$459,178
GS>50 kW - Thermal Demand Meter	\$366,161
GS>50 kW - Interval Meter	\$19,181
Street Lighting	\$75,446
<b>Total</b>	<b>\$1,197,288</b>

Statement: NT Power is requesting a period of one-year for LRAMVA recovery. NT Power requests a one-year disposition to avoid the need for two concurrent 1568 rate riders in 2019.

Details for the forecast CDM savings included LRAMVA calculation

NT Power has followed both the new Board LRAMVA model and Board Report, *Updated Policy for the Lost Revenue Adjustment Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs* (EB-2016-0182).

In accordance with the *Guidelines for Electricity Distributors* (CDM – EE-20120003), NT Power has used the Board’s approved volumetric rates. Carrying charges were applied on a monthly basis and are not being requested to be recovered from NT Power’s customers. NT Power’s LRAMVA threshold is zero as demonstrated by the LRAMVA model. No LRAMVA threshold was received in NT Power’s last Cost of Service application. The recovery of the LRAMVA principal amount of one year is to reduce the impact on the customers bills in future years.

With respect to the entries in the LRAMVA, the CDM Guidelines specify that distributors must calculate the full year impact of CDM programs and compare that to the LRAMVA threshold amounts by rate class. The difference is multiplied by the distributor’s Board approved variable distribution charge and customer rate class with which the volumetric variance occurred.

Statement: NT Power is requesting only the verified actual CDM savings within the LRAMVA claim, omitting the carrying charges of \$29,517.

The Board’s approved distribution rates are presented below:

Distribution Volumetric Rates

	EB-2009-0269	EB-2009-0269	EB-2011-0184	EB-2013-0153	EB-2013-0153	EB-2014-0095
Rate Year	2011	2012	2013	2014	2015	2016
Period 1 (# months)	0	0	0	5	0	0
Period 2 (# months)	12	12	12	7	12	12
Residential	\$ 0.0143	\$ 0.0143	\$ 0.0144	\$ 0.0146	\$ 0.0146	\$ 0.0111
GS<50 kW	\$ 0.0191	\$ 0.0191	\$ 0.0193	\$ 0.0195	\$ 0.0195	\$ 0.0197
GS>50 kW - Thermal Demand Meter	\$ 4.5800	\$ 4.5800	\$ 4.6203	\$ 4.6711	\$ 4.6711	\$ 4.7178
GS>50 kW - Interval Meter	\$ 4.7081	\$ 4.7081	\$ 4.7495	\$ 4.8017	\$ 4.8017	\$ 4.8497
Street Lighting	\$ 15.2085	\$ 15.2085	\$ 15.3423	\$ 15.5111	\$ 15.5111	\$ 15.6662

Rationale confirming how the rate class allocations for actual CDM savings were determined

For CDM programs that are designed and designated for specific customer segments or rate classes, LRAMVA allocations for CDM savings are allocated directly to those specific rate classes. For example, the saveONenergy ‘Coupon’ and ‘Heating and Cooling’ Programs are designated as residential programs, while the saveONenergy ‘Small Business Lighting’ program limits eligibility to those customers with a demand of less than 100 kW.

CDM ‘Coupon’ and ‘Heating and Cooling’ program savings will be allocated 100% to the residential rate class. For programs with more limited customer participation, such as the Process & Systems Upgrades Program, the CDM savings for LRAM allocations are directly to the specific rate classes, in this case GS>50. For other programs, such as Retrofit that could have participants from multiple rate classes, NT Power analyzes the actual customer participation to calculate percent allocations. The ‘Retrofit’ program savings were allocated to the general service less than 50 kW (GS<50kw) and the general service greater than 50 kW – demand meter and interval meter (GS>50kW) rate classes, based on the actual customer participant mix for the year in question.

A summary of the 2011- 2016 rate class allocations was file in ‘Tab 3-a.’ of the LRAMVA work form. NT Power populated ‘Tab 4. 2011-2014 CDM’ and ‘Tab 5. 2015-2020’ with 2011 to 2016 net energy savings and persistence. The 2011 to 2016 Board approved distribution rates were filed in ‘Tab 3. Distribution Rates’; therefore, the LRAMVA model calculates the 2011 to 2016 net energy savings and persistence using the Board-approved distribution volumetric rates.

Final Verified CDM Savings

The 2016 actual CDM savings are presented in the following table:

Final Verified CDM Savings

Description	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting
2011 Actuals	\$12,532	\$22,240	\$15,956	\$837	\$0
2012 Actuals	\$22,162	\$51,552	\$32,632	\$2,152	\$0
2013 Actuals	\$31,537	\$71,081	\$44,563	\$3,066	\$0
2014 Actuals	\$52,805	\$79,672	\$56,476	\$4,008	\$0

2015 Actuals	\$75,059	\$110,753	\$80,495	\$4,075	\$37,517
2016 Actuals	\$83,225	\$123,881	\$136,039	\$5,043	\$37,929
<b>Principal Balance</b>	<b>\$277,321</b>	<b>\$459,178</b>	<b>\$366,161</b>	<b>\$19,181</b>	<b>\$75,446</b>

#### Additional Documentation or Data Statement

Statement: No additional documentation or data was provided in support of projects that was not included in the LDC's Final CDM Annual Report from the IESO.

#### Board Approved Programs Before 2014

NT Power does not have Board approved CDM programs, therefore, a separate third-party review is not required.

The proposed LRAMVA rate rider recovery period is one year. NT Power's proposed LRAMVA rate riders are presented below:

#### Proposed LRAMVA Rate Riders – Recover Period 1 Year

Customer Classes	Unit	LRAMVA Rate Riders
Residential	\$/kWh	\$0.001
GS <50 kW	\$/kWh	\$0.005
GS >50 kW	\$/kW	\$0.549
Unmetered Scattered Loads	\$/kWh	\$0.000
Sentinel Lighting	\$/kW	\$0.000
Street Lighting	\$/kW	\$10.277

### 3.2.7 Tax Changes

The Board's supplemental report, *3rd Generation Incentive Regulation* issued July 17, 2008, and the *Chapter 3 Board's Filing Requirements* last revised July 20, 2017, determined that a 50/50 sharing of the impact of currently known legislated tax changes, other than that related to the implementation of the Harmonized Sales Tax, as applied to the tax level reflected in the Board-approved base rates for a distributor, was appropriate.

NT Power has completed the 2018 IRM Rate Generator Model ('Tab 8. STS-Tax Change' and 'Tab 9. Shared Tax-Rate Rider'), to calculate the annual tax changes that are to be allocated to the customer rate classes.

### 3.2.8 Z- Factor Claims

Z factor criteria is defined as an event that incurred outside of what the NT Power's current rates are derived from and outside of management's control. The amounts incurred must be larger than the Board defined materiality threshold and have a significant influence on the operations of the Applicant. NT Power is not seeking any recoveries of expenses under a Z factor.

## 3.3 Elements Specific only to the Price Cap IR Plan (*with Annual IR Inclusion clause*)

### 3.3.5 Off-Ramp Provisions

NT Power has had no issues, conditions or excessive under or over earning as defined by the Board that would require it to depart from an Annual IR Index method.

## 3.4 Specific Exclusions from Annual IR Index Applications

### Appendix A: Application of Recoveries in Account 1595

NT Power has completed the tax sharing calculations in 'Tab. 9 Shared Tax' of the 2018 IRM Rate Generator model, in accordance with Chapter 3, applying the determined 50/50 sharing of the impact on NT Power's tax rates approved by the Board. As the 2018 IRM Rate Generator model did not generate a rate rider, the entire 50/50 sharing amount will be transferred to Account 1595 and disposal of at a later date.

### Appendix B: Rate Adder versus Rate Rider

#### Rate Rider for Disposition of Account 1576

NT Power is seeking a 1576 rate rider to continue refunding customers based on the account balance as of December 31, 2016. Effective January 1, 2012, NT Power implemented new

asset useful lives and has recorded the financial differences in Account 1576. NT Power recognizes that the accounting changes under CGAAP should have been recorded in 1576. NT Power proposed in the 2017 IRM application (EB-2016-0275) to clear the 1576 balance annually until the next Cost of Service. The rate rider calculation represents a request of disposition for a rate rider total of \$1,593,745 to NT Power customers over a one-year period.

### Account 1576, Accounting Changes Under CGAAP and WACC Component

On July 17, 2012 the Board issued a statement changing the depreciation rates and capitalization policies that was to be implemented under IFRS by January 1, 2013. NT Power adopted the change effective January 1, 2012.

In 2012, NT Power obtained the services of Kinectrics Inc. to do an independent study within it's Service area to determine what influencing factors impact its assets. Based on the reported utilization factors, NT Power selected appropriate new useful lives for those assets. As a result, NT Power had significantly lower depreciation expense for 2012 onwards. The 2012 to 2015 account balance is being cleared through a one-year rate rider approved by the Board in NT Power's 2017 IRM application (EB-2016-0275). NT Power is requesting approval for a one-year interim clearance of the 2016 balance of Account 1576. As mandated by the Board's letter of June 25, 2013, this balance will include a Weighted Average Cost of Capital ("WACC") component. At its last Cost of Service NT Power's WAAC was 7.03%.

NT Power confirms that no carrying charges have been applied to these balances. NT Power will also continue to use this account until its next Cost of Service filing.

### Account 1576 - Accounting Changes under CGAAP

#### 2012 Changes in Accounting Policies under CGAAP

*For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012.*

Reporting Basis	Rebasing Year	2011	2012	2013	2014	2015	2016	
	CGAAP	IRM	IRM	IRM	IRM	IRM	IRM	
	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	
			\$	\$	\$	\$	\$	
<b>PP&amp;E Values under former CGAAP</b>								
Opening net PP&E - Note 1			51,625,726	52,120,129	52,165,032	50,542,211	58,836,636	
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	
Net Depreciation (amounts should be negative) - Note 4			-3,556,355	-4,291,992	-1,207,497	-4,367,243	-4,507,587	
<b>Closing net PP&amp;E (1)</b>			52,120,129	51,817,616	50,487,414	58,666,389	57,284,425	

**PP&E Values under revised  
 CGAAP (Starts from 2013)**

Opening net PP&E - Note 1			51,625,726	53,883,098	55,285,337	55,135,557	64,799,717	
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	
Net Depreciation (amounts should be negative) - Note 4			-1,793,386	-2,587,241	320,342	-2,827,260	-3,018,523	
<b>Closing net PP&amp;E (2)</b>			53,883,098	55,285,337	55,135,557	64,799,717	64,736,570	
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>			-1,762,969.00	-3,467,720.28	-4,648,143.32	-6,133,328.46	-7,452,145.39	

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576		-7,452,145.39
Return on Rate Base Associated with Account 1576 balance at WACC		- 523,885.82
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>		-7,976,031.21
<b>2017 - 1576 Disposition for Rate Rider Calculation</b>		-6,382,286.07
<b>Request for 2018 - 1576 Disposition for Rate Rider Calculation</b>		<b><u>-1,593,745.15</u></b>

WACC	7.03%
# of years of rate rider disposition period	1

The Fixed Asset Continuity Schedules for 2012 is consistent with the Board Appendix 2 EC (Appendix 7). The 2012 year is when then the accounting policies changed and the opening balances were confirmed for cost and accumulated depreciation under CGAAP and revised CGAAP were equal. Appendix 7 is consistent with Board Appendix 2-BA 1576 Continuity Schedule and provides both CGAAP and revised CGAAP for the years 2012 to 2016 respectfully.

**Allocation and calculation methodology of 1576 rate rider**

The balances in account 1576 are due to a decrease in depreciation from 2012 to 2016 from the change in estimated PP&E useful lives. This balance is related to capital costs and should be allocated based on share of system utilization. NT Power suggests that kWh is the appropriate allocator for the balance of account 1576. The table below demonstrates the allocation based on kWh and 2016 RRR 2.1.5 reported balances.

1576 Allocation by Customer Class

Customer Class	2016 Metered kWh	% Allocation
Account 1576 with WACC	- 1,593,745	



Residential	-	673,707	267,952,620	42.27%
GS <50 kW	-	219,452	87,282,578	13.77%
GS >50 kW	-	692,424	275,397,097	43.45%
Unmetered Scattered Loads	-	692	275,297	0.04%
Sentinel Lighting	-	723	287,405	0.05%
Street Lighting	-	6,747	2,683,399	0.42%
<b>Total</b>	-	<b>1,593,745</b>	<b>633,878,396</b>	<b>100.00%</b>

The proposed calculation for the rate rider is allocated based on either kWh or kW for all classes, except for the residential class. As per the Board Policy: *A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*, states that electricity distributors will transition to a fully fixed monthly distribution service charge over a four-year period. As a result, NT Power proposes a fixed charge allocation for residential customers.

The table below summarizes the proposed rate rider by class over a 1-year period.

Proposed Rate Rider by Customer Class

Customer Class	Units of Measure	2016 Allocator	Allocation of 1576	Account 1576 Rate Rider	Monthly Billing Units
Residential	# of customers	31,945	\$ 673,707	\$ 1.7575	\$/customers
GS <50 kW	kWh	87,282,578	\$ 219,452	\$ 0.0002	\$/kWh
GS >50 kW	kW	701,463	\$ 692,424	\$ 0.0823	\$/kW
Unmetered Scattered Loads	kWh	275,297	\$ 692	\$ 0.0002	\$/kWh
Sentinel Lighting	kW	798	\$ 723	\$ 0.0755	\$/kW
Street Lighting	kW	7,341	\$ 6,747	\$ 0.0766	\$/kW
<b>Total</b>			<b>\$1,593,745</b>		

## Bill Impacts

The bill impact summarized below identifies the difference of both including and excluding the 1576 Rate Rider.

### Bill Impacts With and Without 1576 Rate Rider

Customer Class	Consumption/ Demand	Billing Determinant	Without 1576 Rate Rider		With 1576 Rate Rider	
			Impact (\$)	Impact (%)	Impact (\$)	Impact (%)
Residential	242	kWh	\$ 1.39	2.68%	\$ 7.08	16.03%
Residential	750	kWh	-\$ 2.91	-2.61%	-\$ 2.79	-2.69%
GS <50 kW	2000	kWh	\$ 0.35	0.12%	\$ 1.62	0.53%
GS >50 kW	500	kW	-\$ 853.58	-2.17%	-\$ 717.36	-1.83%
Unmetered Scattered Loads	200	kWh	-\$ 1.20	-4.04%	-\$ 1.06	-3.60%
Sentinel Lighting	1	kW	-\$ 2.09	-2.97%	-\$ 1.87	-2.66%
Street Lighting	1000	kW	\$9,533.49	10.65%	\$8,890.07	9.96%

The bill impacts **without** the 1576 rate rider cited in the above table is referenced from the 2018 IRM Rate Generator Model, tab '20. Bill Impacts'. The bill impacts **with** the 1576 rate rider is referenced from Appendix 4. The 1576 rate rider proposed for 2018 is (\$1,593,745.15) while the 2017 1576 rate rider approved in NT Power's 2017 IRM Rate Application (EB-2016- 0275) was (\$6,133,328.46). The 2018 1576 rate rider represents one year of change for accounting policies versus the 2017 1576 rate rider represented four years of change for accounting policies. The 2018 1576 rate rider will be less significant than the 2017 1576 rate rider.

## Appendix 1: NT Power's Current Tariff Sheet

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017

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

EB-2016-0275

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.25
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$	(7.18)
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$	(0.06)
Distribution Volumetric Rate	\$/kWh	0.0075
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0078
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.55
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0200
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0001)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	138.54
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.7791
Distribution Volumetric Rate - Interval Meter	\$/kW	4.9127
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0146)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.3234)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8760
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2806

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.64
Distribution Volumetric Rate	\$/kWh	0.0203
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0002)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.25
Distribution Volumetric Rate	\$/kW	12.4522
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0777)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.2848)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1699
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7994

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.19
Distribution Volumetric Rate	\$/kW	15.8699
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0901)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.1966)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1899
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7611

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment 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	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit Reference Letter	\$	15.00
Credit Check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
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	\$	23.00
Disconnect/Reconnect at Meter - during regular hours	\$	50.00
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	\$	50.00
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 - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279

## Appendix 2: NT Power's Proposed Tariff Sheet

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.52
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$	(0.06)
Distribution Volumetric Rate	\$/kWh	0.0038
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0010
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.95
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0203
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0053
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	140.34
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8412
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.5493
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	(2.7766)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.5337
Distribution Volumetric Rate - Interval Meter	\$/kW	4.8412
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0146)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9350
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3387

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.87
Distribution Volumetric Rate	\$/kWh	0.0206
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.29
Distribution Volumetric Rate	\$/kW	12.6141
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(2.1051)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0777)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2144
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8452

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.23
Distribution Volumetric Rate	\$/kW	16.0762
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	10.2771
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(2.1365)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0901)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2348
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment 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	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit Reference Letter	\$	15.00
Credit Check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
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	\$	23.00
Disconnect/Reconnect at Meter - during regular hours	\$	50.00
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	\$	50.00
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 - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

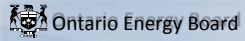
If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279



## Appendix 3: 2018 IRM Rate Generator

*(Presented in PDF and Excel Format)*



# Incentive Regulation Model for 2018 Filers

e

Version 1.1

Utility Name	Newmarket - Tay Power Distribution Ltd.
Assigned EB Number	EB-2017-0062
Name of Contact and Title	Michelle Reesor, Regulatory
Phone Number	905-953-8548 ext2265
Email Address	mreesor@nmhydro.ca
We are applying for rates effective	May-01-18
Rate-Setting Method	Annual IR Index
Please indicate in which Rate Year the Group 1 accounts were last cleared <sup>1</sup>	2012
Please indicate the last Cost of Service 010 Re-Basing Year	2

Legend

Pale green cells represent input cells.



# Ontario Energy Board Incentive Regulation Model for 2018 Filers

## Newmarket - Tay Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2017  
This schedule supersedes and replaces all previously  
approved schedules of Rates, Charges and Loss Factors

EB-2016-0275

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	21.25
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$	(7.18)

Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$	(0.06)
Distribution Volumetric Rate	\$/kWh	0.0075
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0078
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.55
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0200
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0001)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered  
 General Service 50 to 500 kW interval metered  
 General Service greater than 500 to 5,000 kW interval metered.

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	138.54
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.7791
Distribution Volumetric Rate - Interval Meter	\$/kW	4.9127
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0146)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.3234)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8760
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2806

### MONTHLY RATES AND CHARGES - Regulatory Component

**Newmarket – Tay Power Distribution Ltd.  
EB-2017-0062  
IRM 2018 Application**

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.64
Distribution Volumetric Rate	\$/kWh	0.0203
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0002)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.25
Distribution Volumetric Rate	\$/kW	12.4522
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0777)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.2848)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1699
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7994

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.19
Distribution Volumetric Rate	\$/kW	15.8699
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0901)
Rate Rider for Disposition of Account 1576 - effective until December 31, 2017 - Approved on an Interim Basis	\$/kW	(0.1966)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1899
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7611

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - Not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0021
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment 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	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit Reference Letter	\$	15.00
Credit Check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
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	\$	23.00
Disconnect/Reconnect at Meter - during regular hours	\$	50.00
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	\$	50.00
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 - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

## RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279



## Incentive Regulation Model for 2018 Filers

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

For all Group 1 Accounts, except for Account 1595, start inputting data from the year in which the GL balance was last disposed. For example, if in the 2017 rate application, DVA balances as at December 31, 2015 were approved for disposition, start the continuity schedule from 2015 by entering the 2014 closing balance in the Adjustment column under 2014. For all Account 1595 sub-accounts, complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2016 regardless of whether the account is being requested for disposition in the current application. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). For example, for Account 1595 (2014), data should be inputted starting in 2014 when the relevant balances approved for disposition was first transferred into Account 1595 (2014).

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2011										
		Opening Principal Amounts as of Jan 1, 2011	Transactions Debit / (Credit) during 2011	OEB-Approved Disposition during 2011	Principal Adjustments <sup>2</sup> during 2011	Closing Principal Balance as of Dec 31, 2011	Opening Interest Amounts as of Jan 1, 2011	Interest Jan 1 to Dec 31, 2011	OEB-Approved Disposition during 2011	Interest Adjustments <sup>1</sup> during 2011	Closing Interest Amounts as of Dec 31, 2011	
<b>Group 1 Accounts</b>												
LV Variance Account	1550					0						0
Smart Metering Entry Charge Variance Account	1551					0						0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580					0						0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580					0						0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580					0						0
RSVA - Retail Transmission Network Charge	1584					0						0
RSVA - Retail Transmission Connection Charge	1586					0						0
RSVA - Power <sup>4</sup>	1588					0						0
RSVA - Global Adjustment <sup>4</sup>	1589					0						0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595					0						0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595					0						0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595					0						0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance</b>		0	0	0	0	0	0	0	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	0	0	0	0	0	0	0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

If the LDC's rate year begins on January 1, 2018, the projected interest is recorded from January 1, 2017 to December 31, 2017 on the December 31, 2016 balances adjusted for the disposed balances approved by the OEB in the 2017 rate decision. If the LDC's rate year begins on May 1, 2018, the projected interest is recorded from January 1, 2017 to April 30, 2018 on the December 31, 2016 balances adjusted for the disposed interest balances approved by the OEB in the 2017 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Select the "Check to dispose of account" checkbox in column BU if the sub-account is requested for disposition.

Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. This is to include true ups that impact the GA as well. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year. However, if the RPP Settlement true-up claim was not reflected at the end of the last year of the account balance that was previously disposed, then no adjustment would have to be made in the first year at the beginning of the current period being requested for disposition. This way the adjustment is appropriately captured in the last year of the previously disposed period and the first year of the current period requested for disposition.

Note that if a distributor has any balance in Account 1589 that pertains to Class A, this must be excluded from the balance requested for disposition.

Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a



		2012										
Account Descriptions	Account Number	Opening Principal	Transactions	Debit /	OEB-Approved	Principal	Closing	Opening	Interest	OEB-Approved	Interest	Closing Interest
		Amounts as of Jan	(Credit) during	2011	Disposition during	Adjustments <sup>1</sup> during	Principal	Interest	Interest Jan 1 to	Disposition	Adjustments <sup>1</sup>	Amounts as of
		1, 2011			2011	2011	Balance as of	Amounts as of	Dec 31, 2011	during 2011	during 2011	Dec 31, 2011
<b>Group 1 Accounts</b>												
LV Variance Account	1550						0					0
Smart Metering Entity Charge Variance Account	1551						0					0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580						0					0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580						0					0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580						0					0
RSVA - Retail Transmission Network Charge	1584						0					0
RSVA - Retail Transmission Connection Charge	1586						0					0
RSVA - Power <sup>4</sup>	1588						0					0
RSVA - Global Adjustment <sup>4</sup>	1589						0					0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595						0					0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595						0					0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595						0					0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0		0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0		0	0	0	0	0	0	0	0	0
<b>Total Group 1 Balance</b>		0		0	0	0	0	0	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	0	0	0	0	0	0

		2013									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2013	Transactions Debit / (Credit) during 2013	OEB-Approved Disposition during 2013	Principal Adjustments <sup>1</sup> during 2013	Closing Principal Balance as of Dec 31, 2013	Opening Interest Amounts as of Jan 1, 2013	Interest Jan 1 to Dec 31, 2013	OEB-Approved Disposition during 2013	Interest Adjustments <sup>1</sup> during 2013	Closing Interest Amounts as of Dec 31, 2013
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0			240,116	240,116	0			1,403	1,403
Smart Metering Entity Charge Variance Account	1551	0			0	0	0			0	0
RSVA - Wholesale Market Service Charge <sup>1</sup>	1580	0			(2,743,020)	(2,743,020)	0			(79,108)	(79,108)
Variance WMS – Sub-account CBR Class A <sup>1</sup>	1580	0			0	0	0			0	0
Variance WMS – Sub-account CBR Class B <sup>1</sup>	1580	0			0	0	0			0	0
RSVA - Retail Transmission Network Charge	1584	0			1,560,675	1,560,675	0			51,515	51,515
RSVA - Retail Transmission Connection Charge	1586	0			621,257	621,257	0			35,883	35,883
RSVA - Power <sup>1</sup>	1588	0			(2,836,944)	(2,836,944)	0			21,155	21,155
RSVA - Global Adjustment <sup>1</sup>	1589	0			2,709,875	2,709,875	0			76,953	76,953
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>1</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>1</sup>	1595	0			(731,730)	(731,730)	0			24,799	24,799
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>1</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>1</sup>	1595	0			228,734	228,734	0			(18,843)	(18,843)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>1</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>1</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>1</sup>	1595	0			0	0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>1</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0			0	0	0			0	0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	0	2,709,875	2,709,875	0	0	0	76,953	76,953
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	0	(3,660,913)	(3,660,913)	0	0	0	36,804	36,804
<b>Total Group 1 Balance</b>		0	0	0	(951,038)	(951,038)	0	0	0	113,757	113,757
<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>		0	0	0	(951,038)	(951,038)	0	0	0	113,757	113,757

		2014									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2014	Transactions Debit / (Credit) during 2014	OEB-Approved Disposition during 2014	Principal Adjustments <sup>1</sup> during 2014	Closing Principal Balance as of Dec 31, 2014	Opening Interest Amounts as of Jan 1, 2014	Interest Jan 1 to Dec 31, 2014	OEB-Approved Disposition during 2014	Interest Adjustments <sup>1</sup> during 2014	Closing Interest Amounts as of Dec 31, 2014
<b>Group 1 Accounts</b>											
LV Variance Account	1550	240,116	93,682	14,663		319,135	1,403	1,279	2,848		(166)
Smart Metering Entity Charge Variance Account	1551	0	51,769	0		51,769	0	0	0		0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(2,743,020)	(62,239)	(2,336,905)		(468,354)	(79,108)	(10,846)	(90,377)		423
Variance WMS – Sub-account CBR Class A5	1580	0	0	0		0	0	0	0		0
Variance WMS – Sub-account CBR Class B5	1580	0	0	0		0	0	0	0		0
RSVA - Retail Transmission Network Charge	1584	1,560,675	66,946	1,463,437		164,184	51,515	9,791	58,249		3,057
RSVA - Retail Transmission Connection Charge	1586	621,257	210,796	359,470		472,583	35,883	(8,080)	21,385		6,418
RSVA - Power <sup>4</sup>	1588	(2,836,944)	138,000	(1,097,652)		(1,601,292)	21,155	4,687	(8,901)		34,743
RSVA - Global Adjustment <sup>4</sup>	1589	2,709,875	0	720,868		1,989,007	76,953	0	71,998		4,955
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0	0	0		0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(731,730)	0	0		(731,730)	24,799	0	0		24,799
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0	0	0		0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	228,734	0	0		228,734	(18,843)	0	0		(18,843)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0	0	0		0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	0	0		0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	0	0		0	0	0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595	0	0	0		0	0	0	0		0
RSVA - Global Adjustment	1589	2,709,875	0	720,868	0	1,989,007	76,953	0	71,998	0	4,955
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		<b>(3,660,913)</b>	<b>498,954</b>	<b>(1,596,987)</b>	<b>0</b>	<b>(1,564,972)</b>	<b>36,804</b>	<b>(3,169)</b>	<b>(16,796)</b>	<b>0</b>	<b>50,431</b>
<b>Total Group 1 Balance</b>		<b>(951,038)</b>	<b>498,954</b>	<b>(876,119)</b>	<b>0</b>	<b>424,035</b>	<b>113,757</b>	<b>(3,169)</b>	<b>55,202</b>	<b>0</b>	<b>55,386</b>
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
<b>Total including Account 1568</b>		<b>(951,038)</b>	<b>498,954</b>	<b>(876,119)</b>	<b>0</b>	<b>424,035</b>	<b>113,757</b>	<b>(3,169)</b>	<b>55,202</b>	<b>0</b>	<b>55,386</b>

			2015								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2015	Transactions Debit / (Credit) during 2015	OEB-Approved Disposition during 2015	Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 2015
<b>Group 1 Accounts</b>											
LV Variance Account	1550	319,135	7,157			326,292	(166)	1,912	0	0	1,746
Smart Metering Entity Charge Variance Account	1551	51,769	(3,524)			48,245	0	0	0	0	0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(468,354)	(1,285,630)			(1,753,984)	423	(8,487)	0	0	(8,064)
Variance WMS – Sub-account CBR Class A5	1580	0	0			0	0	0	0	0	0
Variance WMS – Sub-account CBR Class B5	1580	0	169,177			169,177	0	559	0	0	559
RSVA - Retail Transmission Network Charge	1584	164,184	(57,647)			106,537	3,057	4,348	0	0	7,405
RSVA - Retail Transmission Connection Charge	1586	472,583	242,900			715,483	6,418	7,089	0	0	13,507
RSVA - Power <sup>4</sup>	1588	(1,601,292)	301,686			(1,299,606)	34,743	36,482	0	0	71,225
RSVA - Global Adjustment <sup>4</sup>	1589	1,989,007	(257,807)			1,731,200	4,955	10,127	0	0	15,082
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0	0			0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(731,730)	0			(731,730)	24,799	0	0	0	24,799
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0	0			0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	228,734	0			228,734	(18,843)	0	0	0	(18,843)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0	0			0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	0			0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	0			0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> Not to be disposed of until a year after rate rider has expired and that balance has been audited	1595	0	0			0	0	0	0	0	0
RSVA - Global Adjustment	1589	1,989,007	(257,807)	0	0	1,731,200	4,955	10,127	0	0	15,082
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(1,564,972)	(625,881)	0	0	(2,190,853)	50,431	41,904	0	0	92,335
<b>Total Group 1 Balance</b>		424,035	(883,688)	0	0	(459,652)	55,386	52,030	0	0	107,416
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	1,367			1,367	0	0	0	0	0
<b>Total including Account 1568</b>		424,035	(882,321)	0	0	(458,285)	55,386	52,030	0	0	107,416

		2016									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016	Closing Interest Amounts as of Dec 31, 2016
<b>Group 1 Accounts</b>											
LV Variance Account	1550	326,292	171,842			498,134	1,746	2,886			4,632
Smart Metering Entity Charge Variance Account	1551	48,245	(4,742)			43,503	0	377			377
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(1,753,984)	(310,949)			(2,064,933)	(8,064)	(19,486)			(27,550)
Variance WMS – Sub-account CBR Class A <sup>3</sup>	1580	0	0			0	0				0
Variance WMS – Sub-account CBR Class B <sup>3</sup>	1580	169,177	(169,177)			0	559	(559)			0
RSVA - Retail Transmission Network Charge	1584	106,537	(322,657)			(216,119)	7,405	(19)			7,386
RSVA - Retail Transmission Connection Charge	1586	715,483	(189,578)			525,905	13,507	7,235			20,743
RSVA - Power <sup>4</sup>	1588	(1,299,606)	(1,059,705)			(2,359,311)	71,225	(34,702)			36,523
RSVA - Global Adjustment <sup>4</sup>	1589	1,731,200	648,252			2,379,452	15,082	39,450			54,531
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0	0			0	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(731,730)	270,623			(461,107)	24,799	(10,508)			14,291
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0	0			0	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	228,734	86			228,820	(18,843)	(1)			(18,844)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0	0			0	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	0			0	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	0			0	0	0			0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0				0	0	0			0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	1,731,200	648,252	0	0	2,379,452	15,082	39,450	0	0	54,531
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		(2,190,853)	(1,614,256)	0	0	(3,805,108)	92,335	(54,777)	0	0	37,557
<b>Total Group 1 Balance</b>		(459,652)	(966,004)	0	0	(1,425,656)	107,416	(15,328)	0	0	92,089
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	1,367	1,196,023	0		1,197,390	0				0
<b>Total including Account 1568</b>		(458,285)	230,019	0	0	(228,266)	107,416	(15,328)	0	0	92,089

2017					
Account Descriptions	Account Number	Principal Disposition during 2017 - instructed by OEB	Interest Disposition during 2017 - instructed by OEB	Closing Principal Balances as of Dec 31, 2016 Adjusted for Dispositions during 2017	Closing Interest Balances as of Dec 31, 2016 Adjusted for Disposition in 2017
<b>Group 1 Accounts</b>					
LV Variance Account	1550			498,134	4,632
Smart Metering Entity Charge Variance Account	1551			43,503	377
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580			(2,064,933)	(27,550)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580			0	0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580			0	0
RSVA - Retail Transmission Network Charge	1584			(216,119)	7,386
RSVA - Retail Transmission Connection Charge	1586			525,905	20,743
RSVA - Power <sup>4</sup>	1588			(2,359,311)	36,523
RSVA - Global Adjustment <sup>4</sup>	1589			2,379,452	54,531
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595			(461,107)	14,291
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595			228,820	(18,844)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited.</i>	1595			0	0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	0	0	2,379,452	54,531
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		0	0	(3,805,108)	37,557
<b>Total Group 1 Balance</b>		0	0	(1,425,656)	92,089
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>			1,197,390	0
<b>Total including Account 1568</b>		0	0	(228,266)	92,089

		Projected Interest on Dec-31-16 Balances				2.1.7 RRR		
Account Descriptions	Account Number	Projected Interest from Jan 1, 2017 to December 31, 2017 on Dec 31, 2016 balance adjusted for disposition during 2017 <sup>2</sup>	Projected Interest from January 1, 2018 to April 30, 2018 on Dec 31, 2016 balance adjusted for disposition during 2017 <sup>2</sup>	Total Interest	Total Claim	As of Dec 31, 2016	Variance RRR vs. 2016 Balance (Principal + Interest)	
<b>Group 1 Accounts</b>								
LV Variance Account	1550	5,479	7,472	17,583	515,716	502,765	0	
Smart Metering Entity Charge Variance Account	1551	479	653	1,509	45,011	43,879	0	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(22,714)	(30,974)	(81,238)	(2,146,171)	(2,092,483)	0	
Variance WMS – Sub-account CBR Class A <sup>3</sup>	1580	0	0	0	0	0	0	
Variance WMS – Sub-account CBR Class B <sup>3</sup>	1580	0	0	0	0	395,809	395,809	
RSVA - Retail Transmission Network Charge	1584	(2,377)	(3,242)	1,767	(214,352)	(208,733)	0	
RSVA - Retail Transmission Connection Charge	1586	5,785	7,889	34,417	560,322	546,648	0	
RSVA - Power <sup>4</sup>	1588	(25,952)	(35,390)	(24,819)	(2,384,130)	(1,062,533)	1,260,255	
RSVA - Global Adjustment <sup>4</sup>	1589	26,174	35,692	116,397	2,495,850	1,173,729	(1,260,255)	
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>3</sup>	1595	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>3</sup>	1595	(5,072)	(6,917)	2,302	0	(446,816)	0	
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>3</sup>	1595	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	2,517	3,432	(12,895)	0	209,976	0	
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	0	0	0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup> <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0	0	0	0	0	0	
<b>RSVA - Global Adjustment</b>	<b>1589</b>	<b>26,174</b>	<b>35,692</b>	<b>116,397</b>	<b>2,495,850</b>	<b>1,173,729</b>	<b>(1,260,255)</b>	
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		<b>(41,855)</b>	<b>(57,077)</b>	<b>(61,375)</b>	<b>(3,623,603)</b>	<b>(2,507,296)</b>	<b>1,260,255</b>	
<b>Total Group 1 Balance</b>		<b>(15,681)</b>	<b>(21,385)</b>	<b>55,023</b>	<b>(1,127,753)</b>	<b>(1,333,567)</b>	<b>0</b>	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>			<b>0</b>	<b>1,197,390</b>	<b>1,367</b>	<b>(1,196,023)</b>	
<b>Total including Account 1568</b>		<b>(15,681)</b>	<b>(21,385)</b>	<b>55,023</b>	<b>69,637</b>	<b>(1,332,200)</b>	<b>(1,196,023)</b>	



Ontario Energy Board

# Incentive Regulation Model for 2018 Filers

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes
RESIDENTIAL SERVICE CLASSIFICATION	kWh	267,952,620	0	7,407,404	0	0	0	0	267,952,620	0	277,321	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	87,282,578	0	42,281,886	0	0	0	0	87,282,578	0	459,179	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	275,397,097	701,463	270,340,912	701,463	5,056,186	0	0	270,340,912	701,463	385,343	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	275,297	0	275,297	0	0	0	0	275,297	0		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	287,405	798	287,405	798	0	0	0	287,405	798		
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,683,399	7,341	2,650,238	7,341	0	0	0	2,683,399	7,341	75,446	
<b>Total</b>		633,878,396	709,602	323,243,142	709,602	5,056,186	0	0	628,822,211	709,602	1,197,288	0

**Threshold Test**

Total Claim (including Account 1568)	\$69,637
Total Claim for Threshold Test (All Group 1 Accounts)	(\$1,127,753)
Threshold Test (Total claim per kWh) <sup>2</sup>	(\$0.0018)

1568 Account Balance from Continuity Schedule	1,197,390
Total Balance of Account 1568 in Column S DOES NOT MATCH 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.



Ontario Energy Board

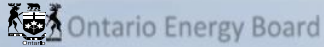
## Incentive Regulation Model for 2018 Filers

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

### Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP			
				1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	42.3%	0.0%	42.6%	218,003	0	(914,523)	(90,611)	236,859	(1,015,921)	277,321
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	13.8%	0.0%	13.9%	71,012	0	(297,896)	(29,515)	77,154	(330,925)	459,179
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	43.4%	0.0%	43.0%	224,060	0	(922,674)	(93,128)	243,439	(1,024,976)	385,343
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	224	0	(940)	(93)	243	(1,044)	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	234	0	(981)	(97)	254	(1,090)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	2,183	0	(9,158)	(907)	2,372	(10,174)	75,446
<b>Total</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>515,716</b>	<b>0</b>	<b>(2,146,171)</b>	<b>(214,352)</b>	<b>560,322</b>	<b>(2,384,130)</b>	<b>1,197,288</b>

\*\* 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 2018 Filers

**Input required at cell C13 only.** This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

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

Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>3</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconciliation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	267,952,620	0	267,952,620	0	(1,566,193)		(0.0058)	0.0000	0.0010	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	87,282,578	0	87,282,578	0	(510,170)		(0.0058)	0.0000	0.0053	
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	275,397,097	701,463	270,340,912	701,463	374,371	(1,947,650)	0.5337	(2.7766)	0.5493	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	275,297	0	275,297	0	(1,609)		(0.0058)	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	287,405	798	287,405	798	(1,680)		(2.1051)	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,683,399	7,341	2,683,399	7,341	(15,685)		(2.1365)	0.0000	10.2771	
											(3,668,614.68)



Ontario Energy Board

## Incentive Regulation Model for 2018 Filers

### Summary - Sharing of Tax Change Forecast Amounts

For the 2010 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 OEB-Approved Rate Base)

2010

2018

62,007,908

\$ 62,007,908

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

\$ 15,000,000

\$ 15,000,000

Net Taxable Capital

\$ 47,007,908

\$ 47,007,908

Rate

0.00%

0.00%

Ontario Capital Tax (Deductible, not grossed-up)

\$ -

\$ -

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

Regulatory Taxable Income

\$ 2,476,791

\$ 2,476,791

Corporate Tax Rate

28.25%

26.50%

Tax Impact

\$ 699,693

\$ 656,350

#### Grossed-up Tax Amount

\$ 974,930

\$ 892,993

Tax Related Amounts Forecast from Capital Tax Rate Changes

\$ -

\$ -

Tax Related Amounts Forecast from Income Tax Rate Changes

\$ 974,930

\$ 892,993

Total Tax Related Amounts

\$ 974,930

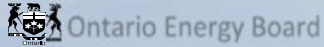
\$ 892,993

Incremental Tax Savings

-\$ 81,937

Sharing of Tax Amount (50%)

-\$ 40,969

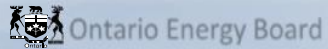


# Incentive Regulation Model for 2018 Filers

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue	
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	K = G / J	L = H / J	M = I / J	N = J / R	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	29,336	277,978,370	0	14.84	0.0144	0.0000	5,224,155	4,002,889	0	9,227,043	56.6%	43.4%	0.0%	54.7%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	2,898	93,701,712	0	29.54	0.0193	0.0000	1,027,283	1,808,443	0	2,835,726	36.2%	63.8%	0.0%	16.8%
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	402	309,550,101	770,221	133.94	0.0000	4.6203	646,127	0	3,558,652	15.4%	0.0%	84.6%	24.9%	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	115	374,072	0	17.05	0.0196	0.0000	23,529	7,332	0	30,861	76.2%	23.8%	0.0%	0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	418	310,359	866	3.15	0.0000	12.0383	15,800	0	10,425	26,226	60.2%	0.0%	39.8%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	8,453	5,230,133	14,578	3.09	0.0000	15.3423	313,437	0	223,660	537,097	58.4%	0.0%	41.6%	3.2%
<b>Total</b>		41,622	687,144,747	785,665				7,250,331	5,818,663	3,792,737	16,861,732				100.0%

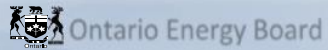
Rate Class	Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	267,952,620	-22,419	0.00	\$/customer
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	87,282,578	-6,890	0.0000	kWh
GENERAL SERVICE 50 TO 4,999 kW SERVICE CLASSIFICATION	kW	275,397,097	701,463	-10,216	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	275,297	-75	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	287,405	798	-64	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,683,399	7,341	-1,305	kW
<b>Total</b>		633,878,396	709,602	-\$40,969	

If the allocated tax sharing amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is required to transfer the entire OEB-approved tax sharing amount into account 1535 for disposition at a later date (see Filing Requirements, Appendix B)



## Incentive Regulation Model for 2018 Filers

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	0.0078	267,952,620	0	1.0383	278,215,205
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065	267,952,620	0	1.0383	278,215,205
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	87,282,578	0	1.0383	90,625,501
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	87,282,578	0	1.0383	90,625,501
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8760	275,397,097	701,463		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2806	275,397,097	701,463		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070	275,297	0	1.0383	285,841
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	275,297	0	1.0383	285,841
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1699	287,405	798		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7994	287,405	798		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1899	2,683,399	7,341		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7611	2,683,399	7,341		

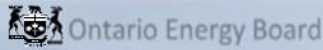


## Incentive Regulation Model for 2018 Filers

Uniform Transmission Rates		Unit	2016		2017	2018
Rate Description			Rate		Rate	Rate
Network Service Rate	kW	\$	3.66		\$ 3.66	\$ 3.66
Line Connection Service Rate	kW	\$	0.87		\$ 0.87	\$ 0.87
Transformation Connection Service Rate	kW	\$	2.02		\$ 2.02	\$ 2.02

Hydro One Sub-Transmission Rates		Unit	2016		2017	2018
Rate Description			January -	February -	Rate	Rate
			2016	December 2016		
Network Service Rate	kW	\$	3.4121	\$ 3.3396	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7879	\$ 0.7791	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.8018	\$ 1.7713	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5897	\$ 2.5504	\$ 2.5203	\$ 2.5203



## Incentive Regulation Model for 2018 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. 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 Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

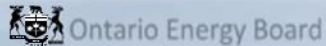
IESO	Network			Line Connection			Transformation Connection			Total Connection				
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	95,972	\$3.66	\$	351,258	99,101	\$0.87	\$	86,218	99,101	\$2.02	\$	200,184	\$	286,402
February	96,441	\$3.66	\$	352,974	101,665	\$0.87	\$	88,449	101,665	\$2.02	\$	205,363	\$	293,812
March	94,593	\$3.66	\$	346,210	94,593	\$0.87	\$	82,296	94,593	\$2.02	\$	191,078	\$	273,374
April	84,639	\$3.66	\$	309,779	87,437	\$0.87	\$	76,070	87,437	\$2.02	\$	176,623	\$	252,693
May	99,703	\$3.66	\$	364,913	111,140	\$0.87	\$	96,692	111,140	\$2.02	\$	224,503	\$	321,195
June	129,898	\$3.66	\$	475,427	131,494	\$0.87	\$	114,400	131,494	\$2.02	\$	265,618	\$	380,018
July	130,170	\$3.66	\$	476,422	132,781	\$0.87	\$	115,519	132,781	\$2.02	\$	268,218	\$	383,737
August	131,070	\$3.66	\$	479,716	136,015	\$0.87	\$	118,333	136,015	\$2.02	\$	274,750	\$	393,083
September	135,034	\$3.66	\$	494,224	137,134	\$0.87	\$	119,307	137,134	\$2.02	\$	277,011	\$	396,317
October	83,318	\$3.66	\$	304,944	87,020	\$0.87	\$	75,707	87,020	\$2.02	\$	175,780	\$	251,488
November	90,039	\$3.66	\$	329,543	93,710	\$0.87	\$	81,528	93,710	\$2.02	\$	189,294	\$	270,822
December	97,950	\$3.66	\$	358,497	99,626	\$0.87	\$	86,675	99,626	\$2.02	\$	201,245	\$	287,919
<b>Total</b>	<b>1,268,827</b>	<b>\$ 3.66</b>	<b>\$</b>	<b>4,643,907</b>	<b>1,311,716</b>	<b>\$ 0.87</b>	<b>\$</b>	<b>1,141,193</b>	<b>1,311,716</b>	<b>\$ 2.02</b>	<b>\$</b>	<b>2,649,666</b>	<b>\$</b>	<b>3,790,859</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection				
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	8,708	\$3.4121	\$	29,713	8,737	\$0.7879	\$	6,884	8,737	\$1.8018	\$	15,741	\$	22,625
February	8,532	\$3.3396	\$	28,493	10,155	\$0.7791	\$	7,912	10,155	\$1.7713	\$	17,988	\$	25,900
March	8,206	\$3.3396	\$	27,405	8,276	\$0.7791	\$	6,448	8,276	\$1.7713	\$	14,660	\$	21,108
April	6,829	\$3.3396	\$	22,807	7,671	\$0.7791	\$	5,977	7,671	\$1.7713	\$	13,588	\$	19,565
May	5,982	\$3.3396	\$	19,977	8,402	\$0.7791	\$	6,546	8,402	\$1.7713	\$	14,883	\$	21,429
June	8,062	\$3.3396	\$	26,925	8,828	\$0.7791	\$	6,878	8,828	\$1.7713	\$	15,638	\$	22,516
July	8,966	\$3.3396	\$	29,944	9,029	\$0.7791	\$	7,034	9,029	\$1.7713	\$	15,993	\$	23,027
August	9,144	\$3.3396	\$	30,538	9,144	\$0.7791	\$	7,124	9,144	\$1.7713	\$	16,197	\$	23,321

**Newmarket – Tay Power Distribution Ltd.  
EB-2017-0062  
IRM 2018 Application**

September	8,366	\$3.3396	\$ 27,940	8,523	\$0.7791	\$ 6,641	8,523	\$1.7713	\$ 15,098	\$ 21,738
October	6,692	\$3.3396	\$ 22,349	6,929	\$0.7791	\$ 5,399	6,929	\$1.7713	\$ 12,274	\$ 17,673
November	7,619	\$3.3396	\$ 25,443	8,275	\$0.7791	\$ 6,447	8,275	\$1.7713	\$ 14,658	\$ 21,105
December	8,788	\$3.3396	\$ 29,350	9,360	\$0.7791	\$ 7,292	9,360	\$1.7713	\$ 16,579	\$ 23,871
<b>Total</b>	<b>95,895</b>	<b>\$ 3.3462</b>	<b>\$ 320,884</b>	<b>103,331</b>	<b>\$ 0.7798</b>	<b>\$ 80,582</b>	<b>103,331</b>	<b>\$ 1.7739</b>	<b>\$ 183,297</b>	<b>\$ 263,879</b>





## Incentive Regulation Model for 2018 Filers

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	95,972	\$ 3.6600	\$ 351,258	99,101	\$ 0.8700	\$ 86,218	99,101	\$ 2.0200	\$ 200,184	\$ 86,402
February	96,441	\$ 3.6600	\$ 352,974	101,665	\$ 0.8700	\$ 88,449	101,665	\$ 2.0200	\$ 205,363	\$ 293,812
March	94,593	\$ 3.6600	\$ 346,210	94,593	\$ 0.8700	\$ 82,296	94,593	\$ 2.0200	\$ 191,078	\$ 273,374
April	84,639	\$ 3.6600	\$ 309,779	87,437	\$ 0.8700	\$ 76,070	87,437	\$ 2.0200	\$ 176,623	\$ 252,693
May	99,703	\$ 3.6600	\$ 364,913	111,140	\$ 0.8700	\$ 96,692	111,140	\$ 2.0200	\$ 224,503	\$ 321,195
June	129,898	\$ 3.6600	\$ 475,427	131,494	\$ 0.8700	\$ 114,400	131,494	\$ 2.0200	\$ 265,618	\$ 380,018
July	130,170	\$ 3.6600	\$ 476,422	132,781	\$ 0.8700	\$ 115,519	132,781	\$ 2.0200	\$ 268,218	\$ 383,737
August	131,070	\$ 3.6600	\$ 479,716	136,015	\$ 0.8700	\$ 118,333	136,015	\$ 2.0200	\$ 274,750	\$ 393,083
September	135,034	\$ 3.6600	\$ 494,224	137,134	\$ 0.8700	\$ 119,307	137,134	\$ 2.0200	\$ 277,011	\$ 396,317
October	83,318	\$ 3.6600	\$ 304,944	87,020	\$ 0.8700	\$ 75,707	87,020	\$ 2.0200	\$ 175,780	\$ 251,488
November	90,039	\$ 3.6600	\$ 329,543	93,710	\$ 0.8700	\$ 81,528	93,710	\$ 2.0200	\$ 189,294	\$ 270,822
December	97,950	\$ 3.6600	\$ 358,497	99,626	\$ 0.8700	\$ 86,675	99,626	\$ 2.0200	\$ 201,245	\$ 287,919
<b>Total</b>	<b>1,268,827</b>	<b>\$ 3.66</b>	<b>\$ 4,643,907</b>	<b>1,311,716</b>	<b>0.87</b>	<b>\$ 1,141,193</b>	<b>1,311,716</b>	<b>2.02</b>	<b>\$ 2,649,666</b>	<b>\$ 3,790,859</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	8,708	\$ 3.1942	\$ 27,815	8,737	\$ 0.7710	\$ 6,736	8,737	\$ 1.7493	\$ 15,283	\$ 22,019
February	8,532	\$ 3.1942	\$ 27,252	10,155	\$ 0.7710	\$ 7,830	10,155	\$ 1.7493	\$ 17,764	\$ 25,594
March	8,206	\$ 3.1942	\$ 26,212	8,276	\$ 0.7710	\$ 6,381	8,276	\$ 1.7493	\$ 14,478	\$ 20,858

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April	6,829	\$ 3,1942	\$ 21,814	7,671	\$ 0.7710	\$ 5,915	7,671	\$ 1.7493	\$ 13,419	\$ 19,334
May	5,982	\$ 3,1942	\$ 19,108	8,402	\$ 0.7710	\$ 6,478	8,402	\$ 1.7493	\$ 14,698	\$ 21,176
June	8,062	\$ 3,1942	\$ 25,753	8,828	\$ 0.7710	\$ 6,807	8,828	\$ 1.7493	\$ 15,444	\$ 22,250
July	8,966	\$ 3,1942	\$ 28,640	9,029	\$ 0.7710	\$ 6,961	9,029	\$ 1.7493	\$ 15,794	\$ 22,756
August	9,144	\$ 3,1942	\$ 29,209	9,144	\$ 0.7710	\$ 7,050	9,144	\$ 1.7493	\$ 15,996	\$ 23,046
September	8,366	\$ 3,1942	\$ 26,724	8,523	\$ 0.7710	\$ 6,572	8,523	\$ 1.7493	\$ 14,910	\$ 21,482
October	6,692	\$ 3,1942	\$ 21,376	6,929	\$ 0.7710	\$ 5,343	6,929	\$ 1.7493	\$ 12,122	\$ 17,464
November	7,619	\$ 3,1942	\$ 24,336	8,275	\$ 0.7710	\$ 6,380	8,275	\$ 1.7493	\$ 14,476	\$ 20,856
December	8,788	\$ 3,1942	\$ 28,072	9,360	\$ 0.7710	\$ 7,216	9,360	\$ 1.7493	\$ 16,373	\$ 23,589
<b>Total</b>	<b>95,895</b>	<b>\$ 3.19</b>	<b>\$ 306,309</b>	<b>103,331</b>	<b>\$ 0.77</b>	<b>\$ 79,668</b>	<b>103,331</b>	<b>\$ 1.75</b>	<b>\$ 180,757</b>	<b>\$ 260,426</b>

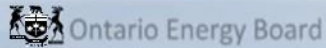
Month	Add Extra Host Here (l)	Network			Line Connection			Transformation Connection			Total Connection
		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	-	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
February	-	-	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
March	-	-	\$ -	-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

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	104,680	\$ 3.6213	\$ 379,073	107,838	\$ 0.8620	\$ 92,954	107,838	\$ 1.9981	\$ 215,467	\$ 308,421
February	104,973	\$ 3.6221	\$ 380,226	111,820	\$ 0.8610	\$ 96,278	111,820	\$ 1.9954	\$ 223,128	\$ 319,406
March	102,799	\$ 3.6228	\$ 372,422	102,869	\$ 0.8620	\$ 88,677	102,869	\$ 1.9982	\$ 205,555	\$ 294,232
April	91,468	\$ 3.6252	\$ 331,592	95,108	\$ 0.8620	\$ 81,985	95,108	\$ 1.9982	\$ 190,042	\$ 272,027
May	105,685	\$ 3.6336	\$ 384,021	119,542	\$ 0.8630	\$ 103,170	119,542	\$ 2.0010	\$ 239,201	\$ 342,371
June	137,960	\$ 3.6328	\$ 501,179	140,322	\$ 0.8638	\$ 121,207	140,322	\$ 2.0030	\$ 281,061	\$ 402,268
July	139,136	\$ 3.6300	\$ 505,062	141,810	\$ 0.8637	\$ 122,481	141,810	\$ 2.0028	\$ 284,012	\$ 406,493
August	140,214	\$ 3.6296	\$ 508,925	145,159	\$ 0.8638	\$ 125,383	145,159	\$ 2.0029	\$ 290,746	\$ 416,130
September	143,400	\$ 3.6328	\$ 520,948	145,657	\$ 0.8642	\$ 125,878	145,657	\$ 2.0042	\$ 291,921	\$ 417,799

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October	90,010	\$ 3,6254	\$ 326,320	93,949	\$ 0.8627	\$ 81,050	93,949	\$ 2.0000	\$ 187,902	\$ 268,952
November	97,658	\$ 3,6237	\$ 353,878	101,985	\$ 0.8620	\$ 87,908	101,985	\$ 1.9980	\$ 203,770	\$ 291,678
December	106,738	\$ 3,6216	\$ 386,569	108,986	\$ 0.8615	\$ 93,891	108,986	\$ 1.9968	\$ 217,618	\$ 311,509
<b>Total</b>	<b>1,364,722</b>	<b>\$ 3.63</b>	<b>\$ 4,950,216</b>	<b>1,415,047</b>	<b>\$ 0.86</b>	<b>\$ 1,220,861</b>	<b>1,415,047</b>	<b>\$ 2.00</b>	<b>\$ 2,830,424</b>	<b>\$ 4,051,285</b>
									<b>Low Voltage Switchgear Credit (if applicable)</b>	\$ -
									<b>Total including deduction for Low Voltage Switchgear Credit</b>	\$ 4,051,285



## Incentive Regulation Model for 2018 Filers

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	95,972	\$ 3.6600	\$ 351,258	99,101	\$ 0.8700	\$ 86,218	99,101	\$ 2.0200	\$ 200,184	\$ 286,402
February	96,441	\$ 3.6600	\$ 352,974	101,665	\$ 0.8700	\$ 88,449	101,665	\$ 2.0200	\$ 205,363	\$ 293,812
March	94,593	\$ 3.6600	\$ 346,210	94,593	\$ 0.8700	\$ 82,296	94,593	\$ 2.0200	\$ 191,078	\$ 273,374
April	84,639	\$ 3.6600	\$ 309,779	87,437	\$ 0.8700	\$ 76,070	87,437	\$ 2.0200	\$ 176,623	\$ 252,693
May	99,703	\$ 3.6600	\$ 364,913	111,140	\$ 0.8700	\$ 96,692	111,140	\$ 2.0200	\$ 224,503	\$ 321,195
June	129,898	\$ 3.6600	\$ 475,427	131,494	\$ 0.8700	\$ 114,400	131,494	\$ 2.0200	\$ 265,618	\$ 380,018
July	130,170	\$ 3.6600	\$ 476,422	132,781	\$ 0.8700	\$ 115,519	132,781	\$ 2.0200	\$ 268,218	\$ 383,737
August	131,070	\$ 3.6600	\$ 479,716	136,015	\$ 0.8700	\$ 118,333	136,015	\$ 2.0200	\$ 274,750	\$ 393,083
September	135,034	\$ 3.6600	\$ 494,224	137,134	\$ 0.8700	\$ 119,307	137,134	\$ 2.0200	\$ 277,011	\$ 396,317
October	83,318	\$ 3.6600	\$ 304,944	87,020	\$ 0.8700	\$ 75,707	87,020	\$ 2.0200	\$ 175,780	\$ 251,488
November	90,039	\$ 3.6600	\$ 329,543	93,710	\$ 0.8700	\$ 81,528	93,710	\$ 2.0200	\$ 189,294	\$ 270,822
December	97,950	\$ 3.6600	\$ 358,497	99,626	\$ 0.8700	\$ 86,675	99,626	\$ 2.0200	\$ 201,245	\$ 287,919
<b>Total</b>	1,268,827	\$ 3.66	\$ 4,643,907	1,311,716	\$ 0.87	\$ 1,141,193	1,311,716	\$ 2.02	\$ 2,649,666	\$ 3,790,859

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	8,708	\$ 3.1942	\$ 27,815	8,737	\$ 0.7710	\$ 6,736	8,737	\$ 1.7493	\$ 15,283	\$ 22,019
February	8,532	\$ 3.1942	\$ 27,252	9,144	\$ 0.7710	\$ 7,050	10,155	\$ 1.7493	\$ 17,764	\$ 24,815
March	8,206	\$ 3.1942	\$ 26,212	8,523	\$ 0.7710	\$ 6,572	8,276	\$ 1.7493	\$ 14,478	\$ 21,049

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April	6,829	\$ 3.1942	\$ 21,814	6,929	\$ 0.7710	\$ 5,343	7,671	\$ 1.7493	\$ 13,419	\$ 18,762
May	5,982	\$ 3.1942	\$ 19,108	8,275	\$ 0.7710	\$ 6,380	8,402	\$ 1.7493	\$ 14,698	\$ 21,079
June	8,062	\$ 3.1942	\$ 25,753	9,360	\$ 0.7710	\$ 7,216	8,828	\$ 1.7493	\$ 15,444	\$ 22,660
July	8,966	\$ 3.1942	\$ 28,640	9,029	\$ 0.7710	\$ 6,961	9,029	\$ 1.7493	\$ 15,794	\$ 22,756
August	9,144	\$ 3.1942	\$ 29,209	9,144	\$ 0.7710	\$ 7,050	9,144	\$ 1.7493	\$ 15,996	\$ 23,046
September	8,366	\$ 3.1942	\$ 26,724	8,523	\$ 0.7710	\$ 6,572	8,523	\$ 1.7493	\$ 14,910	\$ 21,482
October	6,692	\$ 3.1942	\$ 21,376	6,929	\$ 0.7710	\$ 5,343	6,929	\$ 1.7493	\$ 12,122	\$ 17,464
November	7,619	\$ 3.1942	\$ 24,336	8,275	\$ 0.7710	\$ 6,380	8,275	\$ 1.7493	\$ 14,476	\$ 20,856
December	8,788	\$ 3.1942	\$ 28,072	9,360	\$ 0.7710	\$ 7,216	9,360	\$ 1.7493	\$ 16,373	\$ 23,589
<b>Total</b>	<b>95,895</b>	<b>\$ 3.19</b>	<b>\$ 306,309</b>	<b>102,230</b>	<b>\$ 0.77</b>	<b>\$ 78,819</b>	<b>103,331</b>	<b>\$ 1.75</b>	<b>\$ 180,757</b>	<b>\$ 259,577</b>

Month	Add Extra Host Here (I)			Network			Line Connection			Transformation Connection			Total Connection	
	Units Billed	Rate	Amount	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

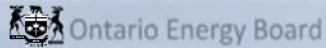
Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	104,680	\$ 3.62	\$ 379,073	107,838	\$ 0.86	\$ 92,954	107,838	\$ 2.00	\$ 215,467	\$ 308,421
February	104,973	\$ 3.62	\$ 380,226	110,809	\$ 0.86	\$ 95,499	111,820	\$ 2.00	\$ 223,128	\$ 318,626
March	102,799	\$ 3.62	\$ 372,422	103,116	\$ 0.86	\$ 88,868	102,869	\$ 2.00	\$ 205,555	\$ 294,423
April	91,468	\$ 3.63	\$ 331,592	94,366	\$ 0.86	\$ 81,413	95,108	\$ 2.00	\$ 190,042	\$ 271,455
May	105,685	\$ 3.63	\$ 384,021	119,415	\$ 0.86	\$ 103,072	119,542	\$ 2.00	\$ 239,201	\$ 342,273
June	137,960	\$ 3.63	\$ 501,179	140,854	\$ 0.86	\$ 121,616	140,322	\$ 2.00	\$ 281,061	\$ 402,678
July	139,136	\$ 3.63	\$ 505,062	141,810	\$ 0.86	\$ 122,481	141,810	\$ 2.00	\$ 284,012	\$ 406,493
August	140,214	\$ 3.63	\$ 508,925	145,159	\$ 0.86	\$ 125,383	145,159	\$ 2.00	\$ 290,746	\$ 416,130

**Newmarket – Tay Power Distribution Ltd.  
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September	143,400	\$ 3.63	\$ 520,948	145,657	\$ 0.86	\$ 125,878	145,657	\$ 2.00	\$ 291,921	\$ 417,799
October	90,010	\$ 3.63	\$ 326,320	93,949	\$ 0.86	\$ 81,050	93,949	\$ 2.00	\$ 187,902	\$ 268,952
November	97,658	\$ 3.62	\$ 353,878	101,985	\$ 0.86	\$ 87,908	101,985	\$ 2.00	\$ 203,770	\$ 291,678
December	106,738	\$ 3.62	\$ 386,569	108,986	\$ 0.86	\$ 93,891	108,986	\$ 2.00	\$ 217,618	\$ 311,509
<b>Total</b>	<b>1,364,722</b>	<b>\$ 3.63</b>	<b>\$ 4,950,216</b>	<b>1,413,946</b>	<b>\$ 0.86</b>	<b>\$ 1,220,012</b>	<b>1,415,047</b>	<b>\$ 2.00</b>	<b>\$ 2,830,424</b>	<b>\$ 4,050,436</b>
									<b>Low Voltage Switchgear Credit (if applicable)</b>	<b>\$ -</b>
									<b>Total including deduction for Low Voltage Switchgear Credit</b>	<b>\$ 4,050,436</b>





## Incentive Regulation Model for 2018 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	0.0078	278,215,205	0	2,170,079	44.7%	2,214,583	0.0080
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	90,625,501	0	643,441	13.3%	656,637	0.0072
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8760		701,463	2,017,408	41.6%	2,058,781	2.9350
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070	285,841	0	2,001	0.0%	2,042	0.0071
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1699		798	1,732	0.0%	1,767	2.2144
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1899		7,341	16,076	0.3%	16,406	2.2348

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	0.0065	278,215,205	0	1,808,399	45.8%	1,854,861	0.0067
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation	\$/kWh	0.0058	90,625,501	0	525,628	13.3%	539,132	0.0059

General Service 50 To 4,999 kW Service Classification	Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2806		701,463	1,599,757	40.5%	1,640,858	2.3392
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	285,841	0	1,658	0.0%	1,700	0.0059
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7994		798	1,436	0.0%	1,473	1.8456
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7611		7,341	12,929	0.3%	13,261	1.8063

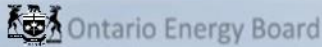
**The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.**

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	0.0080	278,215,205	0	2,214,583	44.7%	2,214,583	<b>0.0080</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	90,625,501	0	656,637	13.3%	656,637	<b>0.0072</b>
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9350		701,463	2,058,781	41.6%	2,058,781	<b>2.9350</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	285,841	0	2,042	0.0%	2,042	<b>0.0071</b>
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2144		798	1,767	0.0%	1,767	<b>2.2144</b>
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2348		7,341	16,406	0.3%	16,406	<b>2.2348</b>

**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
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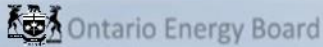
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	278,215,205	0	1,854,861	45.8%	1,854,472	<b>0.0067</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	90,625,501	0	539,132	13.3%	539,019	<b>0.0059</b>
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3392		701,463	1,640,858	40.5%	1,640,514	<b>2.3387</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	285,841	0	1,700	0.0%	1,700	<b>0.0059</b>
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8456		798	1,473	0.0%	1,473	<b>1.8452</b>
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8063		7,341	13,261	0.3%	13,258	<b>1.8060</b>



## Incentive Regulation Model for 2018 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 2017 values and will be updated by OEB staff at a later date.

Price Escalator	1.90%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	29,336	Effective Year of Residential Rate Design Transition (yyyy)	2016
<b>Choose Stretch Factor Group</b>	V	Price Cap Index	1.30%	Billed kWh for Residential Class (approved in the last CoS)	277,978,370	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.60%			Rate Design Transition Years Left			2
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	21.25		0.0075		1.30%	24.52	0.0038
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	30.55		0.02		1.30%	30.95	0.0203
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	138.54		4.7791		1.30%	140.34	4.8412
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	17.64		0.0203		1.30%	17.87	0.0206
SENTINEL LIGHTING SERVICE CLASSIFICATION	3.25		12.4522		1.30%	3.29	12.6141
STREET LIGHTING SERVICE CLASSIFICATION	3.19		15.8699		1.30%	3.23	16.0762
microFIT SERVICE CLASSIFICATION	5.4					5.4	
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.)	21.250						8,522,695
Current Residential Variable Rate (inclusive of R/C adj.)	0.0075	7,480,680	78.2%	10.9%	2.96	24.21	1,056,318
		2,084,838	21.8%			0.0038	18
		9,565,518					9,579,013



## Incentive Regulation Model for 2018 Filers

*Update the following rates if an OEB Decision has been issued at the time of completing this application*

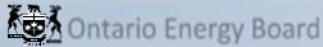
<b>Regulatory Charges</b>	<b>Proposed</b>	
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

### **Time-of-Use RPP Prices**

As of	July 1, 2017	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0950
On-Peak	\$/kWh	0.1320

### **Debt Retirement Charge (DRC)**

Debt Retirement Charge (DRC)	\$/kWh	0.0070
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## Incentive Regulation Model for 2018 Filers

### Newmarket - Tay Power Distribution Ltd.

#### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.52
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$	(0.06)
Distribution Volumetric Rate	\$/kWh	0.0038
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0010
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)

Retail Transmission Rate - Network Service Rate	\$/kWh	0.0080
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.95
Rate Rider for Smart Metering Entity Charge - effective until April 30, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0203
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0053
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	140.34
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8412
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.5493
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	(2.7766)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.5337
Distribution Volumetric Rate - Interval Meter	\$/kW	4.8412

Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0146)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9350
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3387

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.87
Distribution Volumetric Rate	\$/kWh	0.0206
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	(0.0058)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.29
Distribution Volumetric Rate	\$/kW	12.6141
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(2.1051)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0777)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2144
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8452

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.23
Distribution Volumetric Rate	\$/kW	16.0762
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	10.2771
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	(2.1365)
Rate Rider for Application of Tax Change (2017) - effective until April 30, 2018	\$/kW	(0.0901)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2348
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment 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	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement Letter	\$	15.00

Account history	\$	15.00
Credit Reference Letter	\$	15.00
Credit Check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
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	\$	23.00
Disconnect/Reconnect at Meter - during regular hours	\$	50.00
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	\$	50.00
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 - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

**RETAIL SERVICE CHARGES (if applicable)**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	<b>(0.30)</b>
Service Transaction Requests (STR)		

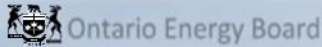
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically 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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279





## Incentive Regulation Model for 2018 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th 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). Refer to section 3.2.3 of the Chapter 3 Filing Requirements For Electricity Distribution Rate Applications.**

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2017 of \$0.1101/kWh (IESO's Monthly Market Report for May 2017, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

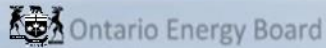
Table 1

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Curren t Loss Factor (eg: 1.0351)	Prop osed Loss Fact or	Consum ption (kWh)	Dema nd kW (if applic able)	RT SR Dem and or Dem and- Inter val?	Billing Determinan t Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/co nnections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0383	1.0383	750		N/A	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	RPP	1.0383	1.0383	2,000		N/A	
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0383	1.0383	237,500	500	DE MA ND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0383	1.0383	200		N/A	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0383	1.0383	475	1	DE MA ND	
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0383	1.0383	474,500	1,000	DE MA ND	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0383	1.0383	242		N/A	
Add additional scenarios if required								

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		A + B + C	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.27	4.7%	\$ (3.08)	-10.3%	\$ (2.77)	-6.7%	\$ (2.91)	-2.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 11.52	16.4%	\$ (0.08)	-0.1%	\$ 0.34	0.3%	\$ 0.35	0.1%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 307.52	12.2%	\$ (813.93)	-32.3%	\$ (755.38)	-14.8%	\$ (853.58)	-2.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.06	1.5%	\$ (1.10)	-23.7%	\$ (1.06)	-14.5%	\$ (1.20)	-4.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.16	1.3%	\$ (1.94)	-14.0%	\$ (1.85)	-10.4%	\$ (2.09)	-3.0%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 10,483.42	66.4%	\$ 8,346.92	52.9%	\$ 8,436.72	42.8%	\$ 9,533.49	10.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.63	11.4%	\$ 1.22	5.0%	\$ 1.32	4.7%	\$ 1.39	2.7%





## Incentive Regulation Model for 2018 Filers

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.25	1	\$ 21.25	\$ 24.52	1	\$ 24.52	\$ 3.27	15.39%
Distribution Volumetric Rate	\$ 0.0075	750	\$ 5.63	\$ 0.0038	750	\$ 2.85	\$ (2.78)	-49.33%
Fixed Rate Riders	\$ (0.06)	1	\$ (0.06)	\$ (0.06)	1	\$ (0.06)	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0010	750	\$ 0.78	\$ 0.78	
<b>Sub-Total A (excluding pass through)</b>			\$ 26.82			\$ 28.09	\$ 1.27	4.74%
Line Losses on Cost of Power	\$ 0.0822	29	\$ 2.36	\$ 0.0822	29	\$ 2.36	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	-\$ 0.0058	750	\$ (4.35)	\$ (4.35)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -		750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 29.97			\$ 26.89	\$ (3.08)	-10.27%
RTSR - Network	\$ 0.0078	779	\$ 6.07	\$ 0.0080	779	\$ 6.23	\$ 0.16	2.56%

RTSR - Connection and/or Line and Transformation Connection	\$	0.0065	779	\$	5.06	\$	0.0067	779	\$	5.22	\$	0.16	3.08%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	41.10				\$	38.33	\$	(2.77)	-6.73%
Wholesale Market Service Charge (WMSC)	\$	0.0036	779	\$	2.80	\$	0.0036	779	\$	2.80	\$	-	0.00%
Rural and Remote Rate Protection (RRRP)	\$	0.0003	779	\$	0.23	\$	0.0003	779	\$	0.23	\$	-	0.00%
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)													
TOU - Off Peak	\$	0.0650	488	\$	31.69	\$	0.0650	488	\$	31.69	\$	-	0.00%
TOU - Mid Peak	\$	0.0950	128	\$	12.11	\$	0.0950	128	\$	12.11	\$	-	0.00%
TOU - On Peak	\$	0.1320	135	\$	17.82	\$	0.1320	135	\$	17.82	\$	-	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$	106.01				\$	103.24	\$	(2.77)	-2.61%
HST		13%		\$	13.78		13%		\$	13.42	\$	(0.36)	-2.61%
8% Rebate		8%		\$	(8.48)		8%		\$	(8.26)	\$	0.22	
<b>Total Bill on TOU</b>				\$	111.31				\$	108.40	\$	(2.91)	-2.61%

Customer Class:	GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.55	1	\$ 30.55	\$ 30.95	1	\$ 30.95	\$ 0.40	1.31%
Distribution Volumetric Rate	\$ 0.0200	2000	\$ 40.00	\$ 0.0203	2000	\$ 40.60	\$ 0.60	1.50%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0001	2000	\$ (0.20)	\$ 0.0052	2000	\$ 10.32	\$ 10.52	-5260.82%

**Newmarket – Tay Power Distribution Ltd.**  
**EB-2017-0062**  
**IRM 2018 Application**

<b>Sub-Total A (excluding pass through)</b>			\$ 70.35			\$ 81.87	\$ 11.52	16.38%
Line Losses on Cost of Power	\$ 0.0822	77	\$ 6.29	\$ 0.0822	77	\$ 6.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	-\$ 0.0058	2,000	\$ (11.60)	\$ (11.60)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 77.43			\$ 77.36	\$ (0.08)	-0.10%
RTSR - Network	\$ 0.0071	2,077	\$ 14.74	\$ 0.0072	2,077	\$ 14.95	\$ 0.21	1.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	2,077	\$ 12.04	\$ 0.0059	2,077	\$ 12.25	\$ 0.21	1.72%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 104.22			\$ 104.56	\$ 0.34	0.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,077	\$ 7.48	\$ 0.0036	2,077	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,077	\$ 0.62	\$ 0.0003	2,077	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	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%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 290.89			\$ 291.23	\$ 0.34	0.12%
HST	13%		\$ 37.82	13%		\$ 37.86	\$ 0.04	0.12%
8% Rebate	8%		\$ (23.27)	8%		\$ (23.30)	\$ (0.03)	
<b>Total Bill on TOU</b>			\$ 305.43			\$ 305.79	\$ 0.35	0.12%

Customer Class:	<b>GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	237,500	kWh
Demand	500	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 138.54	1	\$ 138.54	\$ 140.34	1	\$ 140.34	\$ 1.80	1.30%
Distribution Volumetric Rate	\$ 4.7791	500	\$ 2,389.55	\$ 4.8412	500	\$ 2,420.60	\$ 31.05	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0146	500	\$ (7.30)	\$ 0.5347	500	\$ 267.37	\$ 274.67	-3762.61%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 2,520.79</b>			<b>\$ 2,828.31</b>	<b>\$ 307.52</b>	<b>12.20%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	500	\$ -	-\$ 2.2429	500	\$ (1,121.45)	\$ (1,121.45)	
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ -	237,500	\$ -	\$ -	237,500	\$ -	\$ -	
Low Voltage Service Charge	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,520.79</b>			<b>\$ 1,706.86</b>	<b>\$ (813.93)</b>	<b>-32.29%</b>
RTSR - Network	\$ 2.8760	500	\$ 1,438.00	\$ 2.9350	500	\$ 1,467.50	\$ 29.50	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2806	500	\$ 1,140.30	\$ 2.3387	500	\$ 1,169.35	\$ 29.05	2.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 5,099.09</b>			<b>\$ 4,343.71</b>	<b>\$ (755.38)</b>	<b>-14.81%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	246,596	\$ 887.75	\$ 0.0036	246,596	\$ 887.75	\$ -	0.00%

Rural and Remote Rate Protection (RRRP)	\$	0.0003	246,596	\$	73.98	\$	0.0003	246,596	\$	73.98	\$	-	0.00%	
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%	
Debt Retirement Charge (DRC)	\$	0.0070	237,500	\$	1,662.50	\$	0.0070	237,500	\$	1,662.50	\$	-	0.00%	
Average IESO Wholesale Market Price	\$	0.1101	246,596	\$	27,150.25	\$	0.1101	246,596	\$	27,150.25	\$	-	0.00%	
<b>Total Bill on Average IESO Wholesale Market Price</b>														
HST		13%		\$	34,873.81		13%		\$	34,118.43	\$	(755.38)	-2.17%	
				\$	4,533.60					\$	4,435.40	\$	(98.20)	-2.17%
<b>Total Bill on Average IESO Wholesale Market Price</b>				\$	<b>39,407.41</b>					\$	<b>38,553.83</b>	\$	<b>(853.58)</b>	<b>-2.17%</b>

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	200	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.64		\$ -	\$ 17.87	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0203	200	\$ 4.06	\$ 0.0206	200	\$ 4.12	\$ 0.06	1.48%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0002	200	\$ (0.04)	-\$ 0.0002	200	\$ (0.04)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 4.02			\$ 4.08	\$ 0.06	1.49%
Line Losses on Cost of Power	\$ 0.0822	8	\$ 0.63	\$ 0.0822	8	\$ 0.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	200	\$ -	-\$ 0.0058	200	\$ (1.16)	\$ (1.16)	
CBR Class B Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
GA Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Low Voltage Service Charge	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	



Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$	-	1	\$	-	\$	-	1	\$	-	\$	-	
Additional Volumetric Rate Riders (Sheet 18)			200	\$	-	\$	-	200	\$	-	\$	-	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>				\$	4.65				\$	3.55	\$	(1.10)	-23.66%
RTSR - Network	\$	0.0070	208	\$	1.45	\$	0.0071	208	\$	1.47	\$	0.02	1.43%
RTSR - Connection and/or Line and Transformation Connection	\$	0.0058	208	\$	1.20	\$	0.0059	208	\$	1.23	\$	0.02	1.72%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>				\$	7.31				\$	6.25	\$	(1.06)	-14.48%
Wholesale Market Service Charge (WMSC)	\$	0.0036	208	\$	0.75	\$	0.0036	208	\$	0.75	\$	-	0.00%
Rural and Remote Rate Protection (RRRP)	\$	0.0003	208	\$	0.06	\$	0.0003	208	\$	0.06	\$	-	0.00%
Standard Supply Service Charge	\$	0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%
Debt Retirement Charge (DRC)	\$	0.0070	200	\$	1.40	\$	0.0070	200	\$	1.40	\$	-	0.00%
TOU - Off Peak	\$	0.0650	130	\$	8.45	\$	0.0650	130	\$	8.45	\$	-	0.00%
TOU - Mid Peak	\$	0.0950	34	\$	3.23	\$	0.0950	34	\$	3.23	\$	-	0.00%
TOU - On Peak	\$	0.1320	36	\$	4.75	\$	0.1320	36	\$	4.75	\$	-	0.00%
<b>Total Bill on TOU (before Taxes)</b>				\$	26.20				\$	25.14	\$	(1.06)	-4.04%
HST		13%		\$	3.41		13%		\$	3.27	\$	(0.14)	-4.04%
<b>Total Bill on TOU</b>				\$	29.61				\$	28.41	\$	(1.20)	-4.04%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	475	kWh
Demand	1	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

Current OEB-Approved	Proposed	Impact
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	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.25		\$ -	\$ 3.29	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 12.4522	1	\$ 12.45	\$ 12.6141	1	\$ 12.61	\$ 0.16	1.30%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0777	1	\$ (0.08)	-\$ 0.0777	1	\$ (0.08)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 12.37			\$ 12.54	\$ 0.16	1.31%
Line Losses on Cost of Power	\$ 0.0822	18	\$ 1.49	\$ 0.0822	18	\$ 1.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	-\$ 2.1051	1	\$ (2.11)	\$ (2.11)	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	475	\$ -	\$ -	475	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 13.87			\$ 11.93	\$ (1.94)	-14.01%
RTSR - Network	\$ 2.1699	1	\$ 2.17	\$ 2.2144	1	\$ 2.21	\$ 0.04	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7994	1	\$ 1.80	\$ 1.8452	1	\$ 1.85	\$ 0.05	2.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 17.84			\$ 15.99	\$ (1.85)	-10.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	493	\$ 1.78	\$ 0.0036	493	\$ 1.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	493	\$ 0.15	\$ 0.0003	493	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	475	\$ 3.33	\$ 0.0070	475	\$ 3.33	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	309	\$ 20.07	\$ 0.0650	309	\$ 20.07	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	81	\$ 7.67	\$ 0.0950	81	\$ 7.67	\$ -	0.00%
TOU - On Peak	\$ 0.1320	86	\$ 11.29	\$ 0.1320	86	\$ 11.29	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 62.36			\$ 60.51	\$ (1.85)	-2.97%
HST	13%		\$ 8.11	13%		\$ 7.87	\$ (0.24)	-2.97%

Total Bill on TOU			\$ 70.47			\$ 68.38	\$ (2.09)	-2.97%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	474,500	kWh
Demand	1,000	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.19		\$ -	\$ 3.23	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 15.8699	1000	\$ 15,869.90	\$ 16.0762	1000	\$ 16,076.20	\$ 206.30	1.30%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0901	1000	\$ (90.10)	\$ 10.1870	1000	\$ 10,187.02	\$ 10,277.12	-11406.35%
<b>Sub-Total A (excluding pass through)</b>			\$ 15,779.80			\$ 26,263.22	\$ 10,483.42	66.44%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	1,000	\$ -	-\$ 2.1365	1,000	\$ (2,136.50)	\$ (2,136.50)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	474,500	\$ -	\$ -	474,500	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 15,779.80			\$ 24,126.72	\$ 8,346.92	52.90%
RTSR - Network	\$ 2.1899	1,000	\$ 2,189.90	\$ 2.2348	1,000	\$ 2,234.80	\$ 44.90	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7611	1,000	\$ 1,761.10	\$ 1.8060	1,000	\$ 1,806.00	\$ 44.90	2.55%

<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 19,730.80			\$ 28,167.52	\$ 8,436.72	42.76%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	492,673	\$ 1,773.62	\$ 0.0036	492,673	\$ 1,773.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	492,673	\$ 147.80	\$ 0.0003	492,673	\$ 147.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	474,500	\$ 3,321.50	\$ 0.0070	474,500	\$ 3,321.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	492,673	\$ 54,243.34	\$ 0.1101	492,673	\$ 54,243.34	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 79,217.31			\$ 87,654.03	\$ 8,436.72	10.65%
HST		13%	\$ 10,298.25		13%	\$ 11,395.02	\$ 1,096.77	10.65%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 89,515.56			\$ 99,049.06	\$ 9,533.49	10.65%

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	242	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.25	1	\$ 21.25	\$ 24.52	1	\$ 24.52	\$ 3.27	15.39%
Distribution Volumetric Rate	\$ 0.0075	242	\$ 1.82	\$ 0.0038	242	\$ 0.92	\$ (0.90)	-49.33%
Fixed Rate Riders	\$ (0.06)	1	\$ (0.06)	\$ (0.06)	1	\$ (0.06)	\$ -	0.00%
Volumetric Rate Riders	\$ -	242	\$ -	\$ 0.0010	242	\$ 0.25	\$ 0.25	
<b>Sub-Total A (excluding pass through)</b>			\$ 23.01			\$ 25.63	\$ 2.63	11.41%
Line Losses on Cost of Power	\$ 0.0822	9	\$ 0.76	\$ 0.0822	9	\$ 0.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	242	\$ -	\$ 0.0058	242	\$ (1.40)	\$ (1.40)	
CBR Class B Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	

GA Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	
Low Voltage Service Charge	\$ -	242	\$ -		242	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		242	\$ -	\$ -	242	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 24.56			\$ 25.78	\$ 1.22	4.97%
RTSR - Network	\$ 0.0078	251	\$ 1.96	\$ 0.0080	251	\$ 2.01	\$ 0.05	2.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	251	\$ 1.63	\$ 0.0067	251	\$ 1.68	\$ 0.05	3.08%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 28.15			\$ 29.47	\$ 1.32	4.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	251	\$ 0.90	\$ 0.0036	251	\$ 0.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	251	\$ 0.08	\$ 0.0003	251	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)								
TOU - Off Peak	\$ 0.0650	157	\$ 10.22	\$ 0.0650	157	\$ 10.22	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	41	\$ 3.91	\$ 0.0950	41	\$ 3.91	\$ -	0.00%
TOU - On Peak	\$ 0.1320	44	\$ 5.75	\$ 0.1320	44	\$ 5.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 49.26			\$ 50.58	\$ 1.32	2.68%
HST	13%		\$ 6.40	13%		\$ 6.58	\$ 0.17	2.68%
8% Rebate	8%		\$ (3.94)	8%		\$ (4.05)	\$ (0.11)	
<b>Total Bill on TOU</b>			\$ 51.73			\$ 53.11	\$ 1.39	2.68%

## Appendix 4: Bill Impacts with 1576

*(Presented in PDF and Excel Format)*

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	242	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.25	1	\$ 21.25	\$ 24.52	1	\$ 24.52	\$ 3.27	15.39%
Distribution Volumetric Rate	\$ 0.0075	242	\$ 1.82	\$ 0.0038	242	\$ 0.92	-\$ 0.90	-49.33%
Fixed Rate Riders	-\$ 0.06	1	-\$ 0.06	-\$ 0.06	1	-\$ 0.06	\$ -	0.00%
Volumetric Rate Riders	\$ -	242	\$ -	\$ 0.0010	242	\$ 0.25	\$ 0.25	
Volumetric Rate Riders-1576 Rate Adder	\$ -	1	-\$ 7.18		1	-\$ 1.76	\$ 5.42	-75.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 15.83</b>			<b>\$ 23.87</b>	<b>\$ 8.05</b>	<b>50.85%</b>
Line Losses on Cost of Power	\$ 0.0822	9	\$ 0.76	\$ 0.0822	9	\$ 0.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	242	\$ -	-\$ 0.0058	242	-\$ 1.40	-\$ 1.40	
CBR Class B Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	
GA Rate Riders	\$ -	242	\$ -	\$ -	242	\$ -	\$ -	
Low Voltage Service Charge	\$ -	242	\$ -		242	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		242	\$ -	\$ -	242	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 17.38</b>			<b>\$ 24.02</b>	<b>\$ 6.64</b>	<b>38.24%</b>
RTSR - Network	\$ 0.0078	251	\$ 1.96	\$ 0.0080	251	\$ 2.01	\$ 0.05	2.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	251	\$ 1.63	\$ 0.0067	251	\$ 1.68	\$ 0.05	3.08%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 20.97</b>			<b>\$ 27.71</b>	<b>\$ 6.74</b>	<b>32.16%</b>

Wholesale Market Service Charge (WMSC)	\$ 0.0036	251	\$ 0.90	\$ 0.0036	251	\$ 0.90	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	251	\$ 0.08	\$ 0.0003	251	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)						\$ -		
TOU - Off Peak	\$ 0.0650	157	\$ 10.22	\$ 0.0650	157	\$ 10.22	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	41	\$ 3.91	\$ 0.0950	41	\$ 3.91	\$ -	0.00%
TOU - On Peak	\$ 0.1320	44	\$ 5.75	\$ 0.1320	44	\$ 5.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>								
HST	13%		\$ 42.08	13%		\$ 48.83	\$ 6.74	16.03%
8% Rebate	8%		\$ 5.47	8%		\$ 6.35	\$ 0.88	16.03%
			-\$ 3.37			-\$ 3.91	-\$ 0.54	
<b>Total Bill on TOU</b>			<b>\$ 44.19</b>			<b>\$ 51.27</b>	<b>\$ 7.08</b>	<b>16.03%</b>



Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.25	1	\$ 21.25	\$ 24.52	1	\$ 24.52	\$ 3.27	15.39%
Distribution Volumetric Rate	\$ 0.0075	750	\$ 5.63	\$ 0.0038	750	\$ 2.85	-\$ 2.78	-49.33%
Fixed Rate Riders	-\$ 0.06	1	-\$ 0.06	-\$ 0.06	1	-\$ 0.06	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0010	750	\$ 0.78	\$ 0.78	
Volumetric Rate Riders-1576 Rate Adder	\$ -	1	-\$ 7.18		1	-\$ 1.76	\$ 5.42	-75.52%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 19.64</b>			<b>\$ 26.33</b>	<b>\$ 6.69</b>	<b>34.09%</b>
Line Losses on Cost of Power	\$ 0.0822	29	\$ 2.36	\$ 0.0822	29	\$ 2.36	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	-\$ 0.0058	750	-\$ 4.35	-\$ 4.35	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -		750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 22.79</b>			<b>\$ 25.13</b>	<b>\$ 2.34</b>	<b>10.29%</b>
RTSR - Network	\$ 0.0078	779	\$ 6.07	\$ 0.0080	779	\$ 6.23	\$ 0.16	2.56%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0065	779	\$ 5.06	\$ 0.0067	779	\$ 5.22	\$ 0.16	3.08%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 33.92</b>			<b>\$ 36.58</b>	<b>\$ 2.66</b>	<b>7.83%</b>

Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.80	\$ 0.0036	779	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)						\$ -		
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	128	\$ 12.11	\$ 0.0950	128	\$ 12.11	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 98.83</b>			<b>\$ 101.48</b>	<b>\$ 2.66</b>	<b>2.69%</b>
HST	13%		\$ 12.85	13%		\$ 13.19	\$ 0.35	2.69%
8% Rebate	8%		-\$ 7.91	8%		-\$ 8.12	-\$ 0.21	
<b>Total Bill on TOU</b>			<b>\$ 103.77</b>			<b>\$ 106.56</b>	<b>-\$ 2.79</b>	<b>-2.69%</b>

Customer Class:	<b>GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.55	1	\$ 30.55	\$ 30.95	1	\$ 30.95	\$ 0.40	1.31%
Distribution Volumetric Rate	\$ 0.0200	2000	\$ 40.00	\$ 0.0203	2000	\$ 40.60	\$ 0.60	1.50%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0001	2000	-\$ 0.20	\$ 0.0052	2000	\$ 10.32	\$ 10.52	-5260.82%
Volumetric Rate Riders-1576 Rate Adder	-\$ 0.0008	2000	-\$ 1.60	-\$ 0.0002	2000	-\$ 0.40	\$ 1.20	-75.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 68.75</b>			<b>\$ 81.47</b>	<b>\$ 12.72</b>	<b>18.51%</b>
Line Losses on Cost of Power	\$ 0.0822	77	\$ 6.29	\$ 0.0822	77	\$ 6.29	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	-\$ 0.0058	2,000	-\$ 11.60	-\$ 11.60	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ 0.79	1	\$ 0.79	\$ 0.79	1	\$ 0.79	\$ -	0.00%
Additional Volumetric Rate Riders (Sheet 18)		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 75.83</b>			<b>\$ 76.96</b>	<b>\$ 1.12</b>	<b>1.48%</b>
RTSR - Network	\$ 0.0071	2,077	\$ 14.74	\$ 0.0072	2,077	\$ 14.95	\$ 0.21	1.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	2,077	\$ 12.04	\$ 0.0059	2,077	\$ 12.25	\$ 0.21	1.72%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 102.62</b>			<b>\$ 104.16</b>	<b>\$ 1.54</b>	<b>1.50%</b>

Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,077	\$ 7.48	\$ 0.0036	2,077	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,077	\$ 0.62	\$ 0.0003	2,077	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	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%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	340	\$ 32.30	\$ 0.0950	340	\$ 32.30	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>								
HST	13%		\$ 289.29	13%		\$ 290.83	\$ 1.54	0.53%
8% Rebate	8%		\$ 37.61	8%		\$ 37.81	\$ 0.20	0.53%
			-\$ 23.14			-\$ 23.27	-\$ 0.12	
<b>Total Bill on TOU</b>			<b>\$ 303.75</b>			<b>\$ 305.37</b>	<b>\$ 1.62</b>	<b>0.53%</b>

Customer Class:	<b>GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	237,500	kWh
Demand	500	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 138.54	1	\$ 138.54	\$ 140.34	1	\$ 140.34	\$ 1.80	1.30%
Distribution Volumetric Rate	\$ 4.7791	500	\$ 2,389.55	\$ 4.8412	500	\$ 2,420.60	\$ 31.05	1.30%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0146	500	-\$ 7.30	\$ 0.5347	500	\$ 267.37	\$ 274.67	-3762.61%
Volumetric Rate Riders-1576 Rate Adder	-\$ 0.3234	500	-\$ 161.70	-\$ 0.0823	500	-\$ 41.15	\$ 120.55	-74.55%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 2,359.09</b>			<b>\$ 2,787.16</b>	<b>\$ 428.07</b>	<b>18.15%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	500	\$ -	-\$ 2.2429	500	-\$ 1,121.45	-\$ 1,121.45	
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ -	237,500	\$ -	\$ -	237,500	\$ -	\$ -	
Low Voltage Service Charge	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,359.09</b>			<b>\$ 1,665.71</b>	<b>-\$ 693.38</b>	<b>-29.39%</b>
RTSR - Network	\$ 2.8760	500	\$ 1,438.00	\$ 2.9350	500	\$ 1,467.50	\$ 29.50	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2806	500	\$ 1,140.30	\$ 2.3387	500	\$ 1,169.35	\$ 29.05	2.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,937.39</b>			<b>\$ 4,302.56</b>	<b>-\$ 634.83</b>	<b>-12.86%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	246,596	\$ 887.75	\$ 0.0036	246,596	\$ 887.75	\$ -	0.00%

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Rural and Remote Rate Protection (RRRP)	\$ 0.0003	246,596	\$ 73.98	\$ 0.0003	246,596	\$ 73.98	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	237,500	\$ 1,662.50	\$ 0.0070	237,500	\$ 1,662.50		0.00%
Average IESO Wholesale Market Price	\$ 0.1101	246,596	\$27,150.25	\$ 0.1101	246,596	\$ 27,150.25		0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$34,712.11</b>			<b>\$ 34,077.28</b>	<b>-\$ 634.83</b>	<b>-1.83%</b>
HST	13%		\$ 4,512.57	13%		\$ 4,430.05	-\$ 82.53	-1.83%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$39,224.69</b>			<b>\$ 38,507.33</b>	<b>-\$ 717.36</b>	<b>-1.83%</b>

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	200	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.64		\$ -	\$ 17.87	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0203	200	\$ 4.06	\$ 0.0206	200	\$ 4.12	\$ 0.06	1.48%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0002	200	-\$ 0.04	-\$ 0.0002	200	-\$ 0.04	\$ -	0.00%
Volumetric Rate Riders-1576 Rate Adder	-\$ 0.0008	200	-\$ 0.16	-\$ 0.0002	200	-\$ 0.04	\$ 0.12	-75.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 3.86			\$ 4.04	\$ 0.18	4.66%
Line Losses on Cost of Power	\$ 0.0822	8	\$ 0.63	\$ 0.0822	8	\$ 0.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	200	\$ -	-\$ 0.0058	200	-\$ 1.16	-\$ 1.16	
CBR Class B Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
GA Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Low Voltage Service Charge	\$ -	200	\$ -		200	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		200	\$ -	\$ -	200	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 4.49			\$ 3.51	-\$ 0.98	-21.83%
RTSR - Network	\$ 0.0070	208	\$ 1.45	\$ 0.0071	208	\$ 1.47	\$ 0.02	1.43%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	208	\$ 1.20	\$ 0.0059	208	\$ 1.23	\$ 0.02	1.72%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 7.15			\$ 6.21	-\$ 0.94	-13.13%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	208	\$ 0.75	\$ 0.0036	208	\$ 0.75	\$ -	0.00%

Rural and Remote Rate Protection (RRRP)	\$ 0.0003	208	\$ 0.06	\$ 0.0003	208	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	200	\$ 1.40	\$ 0.0070	200	\$ 1.40		0.00%
TOU - Off Peak	\$ 0.0650	130	\$ 8.45	\$ 0.0650	130	\$ 8.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	34	\$ 3.23	\$ 0.0950	34	\$ 3.23	\$ -	0.00%
TOU - On Peak	\$ 0.1320	36	\$ 4.75	\$ 0.1320	36	\$ 4.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 26.04</b>			<b>\$ 25.10</b>	<b>-\$ 0.94</b>	<b>-3.60%</b>
HST	13%		\$ 3.39	13%		\$ 3.26	-\$ 0.12	-3.60%
<b>Total Bill on TOU</b>			<b>\$ 29.42</b>			<b>\$ 28.36</b>	<b>-\$ 1.06</b>	<b>-3.60%</b>



Customer Class:	<b>SENTINEL LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	475	kWh
Demand	1	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.25		\$ -	\$ 3.29	0	\$ -	\$ -	
Distribution Volumetric Rate	\$12.4522	1	\$ 12.45	\$12.6141	1	\$ 12.61	\$ 0.16	1.30%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0777	1	-\$ 0.08	-\$ 0.0777	1	-\$ 0.08	\$ -	0.00%
Volumetric Rate Riders-1576 Rate Adder	-\$ 0.2745	1	-\$ 0.27	-\$ 0.0755	1	-\$ 0.08	\$ 0.20	-72.50%
<b>Sub-Total A (excluding pass through)</b>			\$ 12.10			\$ 12.46	\$ 0.36	2.98%
Line Losses on Cost of Power	\$ 0.0822	18	\$ 1.49	\$ 0.0822	18	\$ 1.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	-\$ 2.1051	1	-\$ 2.11	-\$ 2.11	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	475	\$ -	\$ -	475	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 13.59			\$ 11.85	-\$ 1.74	-12.83%
RTSR - Network	\$ 2.1699	1	\$ 2.17	\$ 2.2144	1	\$ 2.21	\$ 0.04	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7994	1	\$ 1.80	\$ 1.8452	1	\$ 1.85	\$ 0.05	2.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 17.56			\$ 15.91	-\$ 1.65	-9.42%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	493	\$ 1.78	\$ 0.0036	493	\$ 1.78	\$ -	0.00%

Rural and Remote Rate Protection (RRRP)	\$ 0.0003	493	\$ 0.15	\$ 0.0003	493	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	475	\$ 3.33	\$ 0.0070	475	\$ 3.33		0.00%
TOU - Off Peak	\$ 0.0650	309	\$ 20.07	\$ 0.0650	309	\$ 20.07	\$ -	0.00%
TOU - Mid Peak	\$ 0.0950	81	\$ 7.67	\$ 0.0950	81	\$ 7.67	\$ -	0.00%
TOU - On Peak	\$ 0.1320	86	\$ 11.29	\$ 0.1320	86	\$ 11.29	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 62.09			\$ 60.43	-\$ 1.65	-2.66%
HST	13%		\$ 8.07	13%		\$ 7.86	-\$ 0.22	-2.66%
<b>Total Bill on TOU</b>			\$ 70.16			\$ 68.29	-\$ 1.87	-2.66%

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	474,500	kWh
Demand	1,000	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.19		\$ -	\$ 3.23	0	\$ -	\$ -	
Distribution Volumetric Rate	\$15.8699	1000	\$15,869.90	\$16.0762	1000	\$ 16,076.20	\$ 206.30	1.30%
Fixed Rate Riders	\$ -		\$ -	\$ -	0	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0901	1000	-\$ 90.10	\$10.1870	1000	\$ 10,187.02	\$10,277.12	-11406.35%
Volumetric Rate Riders-1576 Rate Adder	-\$ 0.1966	1000	-\$ 196.60	-\$ 0.7660	1000	-\$ 766.00	-\$ 569.40	289.62%
<b>Sub-Total A (excluding pass through)</b>			<b>\$15,583.20</b>			<b>\$ 25,497.22</b>	<b>\$ 9,914.02</b>	<b>63.62%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	1,000	\$ -	-\$ 2.1365	1,000	-\$ 2,136.50	-\$ 2,136.50	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	474,500	\$ -	\$ -	474,500	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable) and/or any fixed (\$) Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders (Sheet 18)		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$15,583.20</b>			<b>\$ 23,360.72</b>	<b>\$ 7,777.52</b>	<b>49.91%</b>
RTSR - Network	\$ 2.1899	1,000	\$ 2,189.90	\$ 2.2348	1,000	\$ 2,234.80	\$ 44.90	2.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7611	1,000	\$ 1,761.10	\$ 1.8060	1,000	\$ 1,806.00	\$ 44.90	2.55%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$19,534.20</b>			<b>\$ 27,401.52</b>	<b>\$ 7,867.32</b>	<b>40.27%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	492,673	\$ 1,773.62	\$ 0.0036	492,673	\$ 1,773.62	\$ -	0.00%

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Rural and Remote Rate Protection (RRRP)	\$ 0.0003	492,673	\$ 147.80	\$ 0.0003	492,673	\$ 147.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	\$ 0.0070	474,500	\$ 3,321.50	\$ 0.0070	474,500	\$ 3,321.50		0.00%
Average IESO Wholesale Market Price	\$ 0.1101	492,673	\$54,243.34	\$ 0.1101	492,673	\$ 54,243.34	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$79,020.71</b>			<b>\$ 86,888.03</b>	<b>\$ 7,867.32</b>	<b>9.96%</b>
HST	13%		\$10,272.69	13%		\$ 11,295.44	\$ 1,022.75	9.96%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$89,293.40</b>			<b>\$ 98,183.48</b>	<b>\$ 8,890.07</b>	<b>9.96%</b>

## Appendix 5: Global Adjustment Analysis Work Form

*(Presented in PDF and Excel Format)*



Ontario Energy Board

# GA Analysis Workform

**Account 1589 Global Adjustment  
 (GA) Analysis Workform**

Input cells

Drop down cells

Note 1 Year(s)  
 Requested for  
 Disposition

Note 2 **Consumption Data Excluding for Loss Factor  
 (Data to agree with RRR as applicable)**

Year		2016		
Total Metered excluding WMP	C = A+B	555,469,167	kWh	100%
RPP	A	305,579,069	kWh	55.0%
Non RPP	B = D+E	249,890,098	kWh	45.0%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	249,890,098	kWh	45.0%

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3  
GA Billing Rate

GA is billed on the 1st Estimate

**GA Billing Rate Description**

All non-RPP Class B customers are billed on the first calendar month basis for all customers. Consumption subsequent month.

Note 4  
Analysis of Expected GA Amount

Year	2016								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption , Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption on at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	24,915,004	24,915,004	22,558,915	22,558,915	0.08423	\$ 1,900,137	0.09179	\$ 2,070,683	\$ 170,545
February	22,558,915	22,558,915	21,879,919	21,879,919	0.10384	\$ 2,272,011	0.09851	\$ 2,155,391	-\$ 116,620
March	21,879,919	21,879,919	24,495,975	24,495,975	0.09022	\$ 2,210,027	0.10610	\$ 2,599,023	\$ 388,996
April	24,495,975	24,495,975	21,630,411	21,630,411	0.12115	\$ 2,620,524	0.11132	\$ 2,407,897	-\$ 212,627
May	21,630,411	21,630,411	23,580,831	23,580,831	0.10405	\$ 2,453,585	0.10749	\$ 2,534,704	\$ 81,118
June	23,580,831	23,580,831	24,684,350	24,684,350	0.11650	\$ 2,875,727	0.09545	\$ 2,356,121	-\$ 519,606

July	24,684,350	24,684,350	28,230,551	28,230,551	0.07667	\$ 2,164,436	0.08306	\$ 2,344,830	\$ 180,393
August	28,230,551	28,230,551	27,783,261	27,783,261	0.08569	\$ 2,380,748	0.07103	\$ 1,973,445	-\$ 407,303
September	27,783,261	27,783,261	19,576,681	19,576,681	0.07060	\$ 1,382,114	0.09531	\$ 1,865,853	\$ 483,740
October	19,576,681	19,576,681	21,657,637	21,657,637	0.09720	\$ 2,105,122	0.11226	\$ 2,431,286	\$ 326,164
November	21,657,637	21,657,637	23,317,385	23,317,385	0.12271	\$ 2,861,276	0.11109	\$ 2,590,328	-\$ 270,948
December	23,317,385	23,317,385	26,534,825	26,534,825	0.10594	\$ 2,811,099	0.08708	\$ 2,310,653	-\$ 500,447
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>284,310,920</b>	<b>284,310,920</b>	<b>285,930,741</b>	<b>285,930,741</b>		<b>\$ 28,036,807</b>		<b>\$ 27,640,214</b>	<b>-\$ 396,593</b>

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>		<b>-\$ 485,995</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	No		Not a reconciling item
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	No		Not a reconciling item



2a	Remove prior year end unbilled to actual revenue differences	No		Not a reconciling item
2b	Add current year end unbilled to actual revenue differences	No		Not a reconciling item
3a	Remove difference between prior year accrual to forecast from long term load transfers	No		Not a reconciling item
3b	Add difference between current year accrual to forecast from long term load transfers	No		Not a reconciling item
4	Remove GA balances pertaining to Class A customers	No		Do not have Class A Customers in this year.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	No		No significant prior period billing adjustments
6	Differences in GA IESO posted rate and rate charged on IESO invoice	No		Not a reconciling item
7				
8				
9				
10				

**Adjusted Net  
 Change in  
 Principal  
 Balance in the  
 GL**

-\$  
 485,995

Note 6

Net Change in Expected GA	-
Balance in the Year Per Analysis	396,593
Unresolved	-
Difference	89,402
Unresolved Difference as % of	
Expected GA Payments to IESO	-0.3%

Note 7

**Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2015	\$ 313,022	\$ 540,701	\$ -	\$ 540,701	\$ 227,679	\$ 23,282,725	1.0%
2016	-\$ 396,593	-\$ 485,995	\$ -	-\$ 485,995	-\$ 89,402	\$ 27,640,214	-0.3%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
Cumulative Balance	-\$ 83,571	\$ 54,706	\$ -	\$ 54,706	\$ 138,278	\$ 50,922,938.70	N/A

**Account 1589 Global Adjustment (GA)  
 Analysis Workform**

Input cells	
Drop down cells	

Note 1 **Year(s) Requested for Disposition** 2015

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2015		
Total Metered excluding WMP	C = A+B	556,887,297	kWh	100%
RPP	A	317,007,389	kWh	56.9%
Non RPP	B = D+E	239,879,908	kWh	43.1%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	239,879,908	kWh	43.1%

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

**GA is billed on the** 1st Estimate

**GA Billing Rate Description**

All non-RPP Class B customers are billed on the first GA estimate. The billing cycle is on a calendar month basis for all customers. Consumption for each billing cycle is billed in the subsequent month.

Note 4 **Analysis of Expected GA Amount**

Year	2015								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	26,446,795	26,446,795	26,989,002	26,989,002	0.05549	\$ 1,497,620	0.05068	\$ 1,367,803	-\$ 129,817
February	26,989,002	26,989,002	23,430,191	23,430,191	0.06981	\$ 1,635,662	0.03961	\$ 928,070	-\$ 707,592
March	23,430,191	23,430,191	24,842,336	24,842,336	0.03604	\$ 895,318	0.06290	\$ 1,562,583	\$ 667,265
April	24,842,336	24,842,336	20,959,984	20,959,984	0.06705	\$ 1,405,367	0.09559	\$ 2,003,565	\$ 598,198
May	20,959,984	20,959,984	25,303,880	25,303,880	0.09416	\$ 2,382,613	0.09668	\$ 2,446,379	\$ 63,766
June	25,303,880	25,303,880	24,564,769	24,564,769	0.09228	\$ 2,266,837	0.09540	\$ 2,343,479	\$ 76,642
July	24,564,769	24,564,769	29,979,437	29,979,437	0.08888	\$ 2,664,572	0.07883	\$ 2,363,279	-\$ 301,293
August	29,979,437	29,979,437	24,295,786	24,295,786	0.08805	\$ 2,139,244	0.08010	\$ 1,946,092	-\$ 193,151
September	24,295,786	24,295,786	24,950,290	24,950,290	0.08270	\$ 2,063,389	0.06703	\$ 1,672,418	-\$ 390,971
October	24,950,290	24,950,290	21,291,358	21,291,358	0.06371	\$ 1,356,472	0.07544	\$ 1,606,220	\$ 249,748
November	21,291,358	21,291,358	23,702,623	23,702,623	0.07623	\$ 1,806,851	0.11320	\$ 2,683,137	\$ 876,286
December	23,702,623	23,702,623	24,915,004	24,915,004	0.11462	\$ 2,855,758	0.09471	\$ 2,359,700	-\$ 496,058
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>296,756,451</b>	<b>296,756,451</b>	<b>295,224,660</b>	<b>295,224,660</b>		<b>\$ 22,969,703</b>		<b>\$ 23,282,725</b>	<b>\$ 313,022</b>

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>			<b>\$ 540,701</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	No		Not a reconciling item
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	No		Not a reconciling item
2a	Remove prior year end unbilled to actual revenue differences	No		Not a reconciling item
2b	Add current year end unbilled to actual revenue differences	No		Not a reconciling item
3a	Remove difference between prior year accrual to forecast from long term load transfers	No		Not a reconciling item
3b	Add difference between current year accrual to forecast from long term load transfers	No		Not a reconciling item
4	Remove GA balances pertaining to Class A customers	No		Do not have Class A Customers in this year.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	No		No significant prior period billing adjustments
6	Differences in GA IESO posted rate and rate charged on IESO invoice	No		Not a reconciling item
7				
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 540,701
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 313,022

Unresolved Difference	\$ 227,679
Unresolved Difference as % of Expected GA Payments to IESO	<u>1.0%</u>

Note 7 Summary of GA (if multiple years requested for disposition)

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2015	\$ 313,022	\$ 540,701	\$ -	\$ 540,701	\$ 227,679	\$ 23,282,725	1.0%
2016	-\$ 396,593	-\$ 485,995	\$ -	-\$ 485,995	-\$ 89,402	\$ 27,640,214	-0.3%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
<b>Cumulative Balance</b>	<b>-\$ 83,571</b>	<b>\$ 54,706</b>	<b>\$ -</b>	<b>\$ 54,706</b>	<b>\$ 138,278</b>	<b>\$ 50,922,938.70</b>	<b>N/A</b>

## Appendix 6: LRAMVA Model

*(Presented in PDF and Excel Format)*



Ontario Energy Board

## LRAMVA Work Form: Checklist and Schematic

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2017, 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

$$\text{LRAMVA (\$)} = (\text{Actual Net CDM Savings} - \text{Forecast CDM Savings}) \times \text{Distribution Volumetric Rate} + \text{Carrying Charges from LRAMVA balance}$$

### Legend

Drop Down List (Blue)

### Important Checklist

Not Applicable	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Not Applicable	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
Actual Incremental CDM Savings by Initiative	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)



			7 (Columns L to BT).	
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
<u>x Allocation % to Rate Class</u>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
<b>- Forecast Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
<u>x Distribution Rate by Rate Class</u>	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
<u>+ Carrying Charges (\$) by Rate Class</u>	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			



Ontario Energy Board

# LRAMVA Work Form

**LDC Name** | Newmarket- Tay Power Distribution

**Application Details**

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2011-0184
Application of Previous LRAMVA Claim	2015 COS/IRM Application
Period of LRAMVA Claimed in Previous Application	EB-2016-0275
Amount of LRAMVA Claimed in Previous Application	\$1,367.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2017-0062
Application of Current LRAMVA Claim	2018 COS/IRM Application
Period of New LRAMVA in this Application	2018
Actual Lost Revenues (\$)	A <b>\$1,197,288</b>
Forecast Lost Revenues (\$)	B \$
Carrying Charges (\$)	C <b>\$29,510</b>
LRAMVA (\$) for Account 1568	A-B+C <b>\$1,226,798</b>

**C. Documentation of Changes**

Original Amount	\$ -
Amount for Final Disposition	\$1,197,287

**Table 1-a. LRAMVA  
 Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workflow.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim.

NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workflow.

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$277,321	\$6,828	\$284,149
GS<50 kW	kWh	\$459,178	\$12,612	\$471,790
GS>50 kW - Thermal Demand Meter	kW	\$366,161	\$8,740	\$374,901
GS>50 kW - Interval Meter	kW	\$19,181	\$535	\$19,716
Street Lighting	kW	\$75,446	\$796	\$76,242
<b>Total</b>		<b>\$1,197,288</b>	<b>\$29,510</b>	<b>\$1,226,798</b>

**Table 1-b. Annual LRAMVA Breakdown  
 by Year and Rate Class**

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

Depending on the period of LRAMVA to be claimed, LDCs are expected to adjust the totals for carrying charges in row 82 of Table 1-b and the years included in the LRAMVA balance in row 83, as appropriate.

Description	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting
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	kWh	kWh	kW	kW	kW					
2011 Actuals	\$12,531.74	\$22,239.6 2	\$15,955.63	\$836.84	\$0.00					
2011 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Cleared	\$0.00									
2012 Actuals	\$22,162.03	\$51,551.8 9	\$32,632.38	\$2,152.3 0	\$0.00					
2012 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Cleared										
2013 Actuals	\$31,537.48	\$71,080.9 1	\$44,562.53	\$3,066.3 3	\$0.00					
2013 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Cleared										
2014 Actuals	\$52,805.32	\$79,671.9 3	\$56,476.41	\$4,008.0 6	\$0.00					
2014 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Cleared										
2015 Actuals	\$75,059.20	\$110,752. 75	\$80,495.32	\$4,075.0 4	\$37,517.24					
2015 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
Amount Cleared										
2016 Actuals	\$83,224.80	\$123,880. 92	\$136,039.12	\$5,042.8 2	\$37,929.16					
2016 Forecast	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
<a href="#">Carrying Charges</a>	\$6,828.19	\$12,611.5 9	\$8,739.76	\$534.87	\$795.96					
<b>Total LRAMVA Balance</b>	<b>\$284,149</b>	<b>\$471,790</b>	<b>\$374,901</b>	<b>\$19,716</b>	<b>\$76,242</b>					

**Table 3. Inputs for Distribution Rates and Adjustments by Rate Class**

	B i l l i n g U n i t	EB-2009-0269	EB-2009-0269	EB-2011-0184	EB-2013-0153	EB-2013-0153	EB-2014-0095
Rate Year		2011	2012	2013	2014	2015	2016
Period 1 (# months)		0	0	0	5	0	0
Period 2 (# months)		12	12	12	7	12	12
Residential		\$ 0.0143	\$ 0.0143	\$ 0.0144	\$ 0.0146	\$ 0.0146	\$ 0.0111

Rate rider for tax sharing	k W h			-\$ 0.0002	-\$ 0.0002	-\$ 0.0002	
Rate rider for foregone revenue							
Other							
Adjusted rate		\$ 0.0143	\$ 0.0143	\$ 0.0142	\$ 0.0144	\$ 0.0144	\$ 0.0111
Calendar year equivalent		\$ 0.0143	\$ 0.0143	\$ 0.0142	\$ 0.0143	\$ 0.0144	\$ 0.0111
<b>GS&lt;50 kW</b>	k W h	\$ 0.0191	\$ 0.0191	\$ 0.0193	\$ 0.0195	\$ 0.0195	\$ 0.0197
Rate rider for tax sharing				-\$ 0.0001	-\$ 0.0001	-\$ 0.0001	-\$ 0.0001
Rate rider for foregone revenue							
Other							
Adjusted rate		\$ 0.0191	\$ 0.0191	\$ 0.0192	\$ 0.0194	\$ 0.0194	\$ 0.0196
Calendar year equivalent		\$ 0.0191	\$ 0.0191	\$ 0.0192	\$ 0.0193	\$ 0.0194	\$ 0.0196
<b>GS&gt;50 kW - Thermal Demand Meter</b>	k W	\$ 4.5800	\$ 4.5800	\$ 4.6203	\$ 4.6711	\$ 4.6711	\$ 4.7178
Rate rider for tax sharing				-\$ 0.0250	-\$ 0.0257	-\$ 0.0257	-\$ 0.0255
Rate rider for foregone revenue							
Other							
Adjusted rate		\$ 4.5800	\$ 4.5800	\$ 4.5953	\$ 4.6454	\$ 4.6454	\$ 4.6923
Calendar year equivalent		\$ 4.5800	\$ 4.5800	\$ 4.5953	\$ 4.6245	\$ 4.6454	\$ 4.6923
<b>GS&gt;50 kW - Interval Meter</b>	k W	\$ 4.7081	\$ 4.7081	\$ 4.7495	\$ 4.8017	\$ 4.8017	\$ 4.8497
Rate rider for tax sharing				-\$ 0.0250	-\$ 0.0257	-\$ 0.0257	-\$ 0.0255
Rate rider for foregone revenue							
Other							
Adjusted rate		\$ 4.7081	\$ 4.7081	\$ 4.7245	\$ 4.7760	\$ 4.7760	\$ 4.8242
Calendar year equivalent		\$ 4.7081	\$ 4.7081	\$ 4.7245	\$ 4.7545	\$ 4.7760	\$ 4.8242
<b>Street Lighting</b>	k W	\$ 15.2085	\$ 15.2085	\$ 15.3423	\$ 15.5111	\$ 15.5111	\$ 15.6662
Rate rider for tax sharing				-\$ 0.1687	-\$ 0.1734	-\$ 0.1734	-\$ 0.1601

Rate rider for foregone revenue							
Other							
Adjusted rate	\$ 15.2085	\$ 15.2085	\$ 15.1736	\$ 15.3377	\$ 15.3377	\$ 15.5061	
Calendar year equivalent	\$ 15.2085	\$ 15.2085	\$ 15.1736	\$ 15.2693	\$ 15.3377	\$ 15.5061	

**3-a. Distribution Rates by Rate Class**

<b>Year</b>	<b>Residential</b>	<b>GS&gt;50 kW - Thermal Demand Meter</b>	<b>GS&gt;50 kW - Interval Meter</b>	<b>Street Lighting</b>
	kWh	kW	kW	kW
2011	\$0.0143	\$4.5800	\$4.7081	\$15.2085
2012	\$0.0143	\$4.5800	\$4.7081	\$15.2085
2013	\$0.0142	\$4.5953	\$4.7245	\$15.1736
2014	\$0.0143	\$4.6245	\$4.7545	\$15.2693
2015	\$0.0144	\$4.6454	\$4.7760	\$15.3377
2016	\$0.0111	\$4.6923	\$4.8242	\$15.5061

### 3-a. Rate Class Allocations

2011 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
-						
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Demand Response 3		100%				100%
<b>Industrial Program</b>						
Retrofit		30%	65%	5%		100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%
<b>Pre-2011 Programs completed in 2011</b>						
Electricity Retrofit Incentive Program		50%	50%			100%
High Performance New Construction			100%			100%

2012 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
-						
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Energy Audit		100%				100%



Demand Response 3	100%			100%
<b>Industrial Program</b>				
Retrofit	30%	65%	5%	100%
<b>Home Assistance Program</b>				
Home Assistance Program	100%			100%
<b>Pre-2011 Programs completed in 2011</b>				
High Performance New Construction	100%			100%

2013 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
-						
<b>Business Program</b>						
Direct Install Lighting		100%				100%
New Construction		100%				100%
Energy Audit		100%				100%
Demand Response 3		100%				100%
<b>Industrial Program</b>						
Energy Manager		50%	50%			100%
Retrofit		30%	65%	5%		100%
Demand Response 3			100%			100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%

2014 CDM Programs	Rate Allocations for LRAMVA				
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	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	Total
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
Residential Demand Response	100%					100%
-						
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Demand Response 3		100%				100%
<b>Industrial Program</b>						
Energy Manager			95%	5%		100%
Retrofit		30%	65%	5%		100%
Demand Response 3			100%			100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%
<b>Other</b>						
Time of Use Savings	33%	33%	33%			100%

2015 CDM Programs	Rate Allocations for LRAMVA					
	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	Total
<b>Legacy Framework</b>						
<b>Residential Program</b>						
Coupon Initiative	100%					100%
Bi-Annual Retailer Event Initiative	100%					100%
Appliance Retirement Initiative	100%					100%
HVAC Incentives Initiative	100%					100%
Residential New Construction and Major Renovation Initiative	100%					100%
<b>Commercial &amp; Institutional Program</b>						
Energy Audit Initiative			100%			100%
Efficiency: Equipment Replacement Incentive Initiative		20%	48%		32%	100%

Direct Install Lighting and Water Heating Initiative	100%	100%
New Construction and Major Renovation Initiative	100%	100%
Existing Building Commissioning Incentive Initiative	100%	100%
<b>Industrial Program</b>		
Process and Systems Upgrades Initiatives - Project Incentive Initiative	100%	100%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	100%	100%
Process and Systems Upgrades Initiatives - Energy Manager Initiative	100%	100%
<b>Low Income Program</b>		
Low Income Initiative	100%	100%
<b>Other</b>		
<u>Conservation First Framework</u>		
<b>Residential Province-Wide Programs</b>		
Save on Energy Coupon Program	100%	100%
Save on Energy Heating & Cooling Program	100%	100%
<b>Non-Residential Province-Wide Programs</b>		
Save on Energy Retrofit Program	30%	65%
	5%	100%

2016 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	
<u>Legacy Framework</u>						
<b>Residential Program</b>						
Coupon Initiative	100%					100%
Bi-Annual Retailer Event Initiative	100%					100%
Appliance Retirement Initiative	100%					100%
HVAC Incentives Initiative	100%					100%
Residential New Construction and Major Renovation Initiative	100%					100%
<b>Commercial &amp; Institutional Program</b>						
Energy Audit Initiative			100%			100%
Efficiency: Equipment Replacement Incentive Initiative	100%					100%

Direct Install Lighting and Water Heating Initiative	100%	100%
New Construction and Major Renovation Initiative	100%	100%
Existing Building Commissioning Incentive Initiative	100%	100%
<b>Industrial Program</b>		
Process and Systems Upgrades Initiatives - Project Incentive Initiative	100%	100%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	100%	100%
Process and Systems Upgrades Initiatives - Energy Manager Initiative	100%	100%
<b>Low Income Program</b>		
Low Income Initiative	100%	100%
<b>Other</b>		
<u>Conservation Fund Pilots</u>		
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	100%	100%
<u>Conservation First Framework</u>		
<b>Residential Province-Wide Programs</b>		
Save on Energy Coupon Program	100%	100%
Save on Energy Heating & Cooling Program	100%	100%
Save on Energy New Construction Program	100%	100%
Save on Energy Home Assistance Program	100%	100%
<b>Non-Residential Province-Wide Programs</b>		
Save on Energy Audit Funding Program	100%	100%
Save on Energy Retrofit Program	30%    65%    5%	100%
Save on Energy Small Business Lighting Program	100%	100%
Save on Energy High Performance New Construction Program	100%	100%
Save on Energy Existing Building Commissioning Program	100%	100%
Save on Energy Process & Systems Upgrades Program	100%	100%
Save on Energy Monitoring & Targeting Program	100%	100%
Save on Energy Energy Manager Program	100%	100%
<b>Local &amp; Regional Programs</b>		
Social Benchmarking Local Program	100%	100%

Table 4-a. 2011 Lost Revenues Work Form

Program	Results Status	Net Energy Savings Persistence (kWh)									Monthly Multiplier	Net Peak Demand Savings Persistence (kW)									Rate Allocations for IRRMVA						
		2011	2012	2013	2014	2015	2016	2017	2018	2019		2020	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Residential	GS-50 kW	GS-50 kW Thermal Demand Meter	GS-50 kW Interval Meter	Street Lighting
<b>Consumer Program</b>																											
Appliance Retirement	Current year savings	157,912	157,912	157,912	157,204	114,793	0	0	0	0	0	22	22	22	21	15	0	0	0	0	0	100%	100%	100%	100%	100%	100%
Appliance Retirement	Adjustment to 2011 savings																					100.00%	0.00%	0.00%	0.00%	0.00%	
Appliance Exchange	Current year savings	1,192	1,192	1,192	376	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	0	100%	100%	100%	100%	100%	
Appliance Exchange	Adjustment to 2011 savings																					100.00%	0.00%	0.00%	0.00%	0.00%	
HVAC Incentives	Current year savings	470,202	470,202	470,202	470,202	470,202	470,202	470,202	470,202	470,202	256	256	256	256	256	256	256	256	256	256	256	100%	100%	100%	100%	100%	
HVAC Incentives	Adjustment to 2011 savings	88,548	88,548	88,548	-88,548	-88,548	-88,548	-88,548	-88,548	-88,548	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48	100.00%	0.00%	0.00%	0.00%	0.00%	
Conservation Instant Coupon Booklet	Current year savings	123,657	123,657	123,657	123,657	113,790	103,010	80,288	79,770	100,418	38,445	8	8	8	8	7	7	6	6	7	4	100%	100%	100%	100%	100%	
Conservation Instant Coupon Booklet	Adjustment to 2011 savings	1,821	1,821	1,821	1,821	1,821	1,664	1,021	1,019	1,019	361	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	
BI-Annual Retailer Event	Current year savings	194,149	194,149	194,149	194,149	177,438	159,182	120,013	119,575	154,542	49,591	11	11	11	11	10	9	8	8	9	4	100%	100%	100%	100%	100%	
BI-Annual Retailer Event	Adjustment to 2011 savings	14,425	14,425	14,425	14,425	14,425	13,108	7,077	7,075	7,075	1,561	1	1	1	1	1	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%	
Retailer Co-op	Current year savings																									0%	
Retailer Co-op	Adjustment to 2011 savings																					0.00%	0.00%	0.00%	0.00%	0.00%	
Residential Demand Response	Current year savings																									0%	
Residential Demand Response	Adjustment to 2011 savings																					0.00%	0.00%	0.00%	0.00%	0.00%	



Industrial Program																															
Process & System Upgrades	Current year savings																				12						0%				
	Adjustment to 2011 savings																					12						0.00%	0.00%	0.00%	0.00%
Monitoring & Targeting	Current year savings																					12						0%			
	Adjustment to 2011 savings																					12						0.00%	0.00%	0.00%	0.00%
Energy Manager	Current year savings																					12						0%			
	Adjustment to 2011 savings																					12						0.00%	0.00%	0.00%	0.00%
Retrofit	Current year savings	1,738,390	1,738,390	1,738,390	1,738,390	1,738,390	1,738,390	1,738,390	1,738,390	1,539,765	1,539,765	12	296	296	296	296	296	296	296	296	242	242						30.00%	65.00%	5.00%	100%
	Adjustment to 2011 savings											12						0.00%	30.00%	65.00%	5.00%	0.00%									
Demand Response 3	Current year savings																											0%			
	Adjustment to 2011 savings																											0.00%	0.00%	0.00%	0.00%
Home Assistance Program																															
Home Assistance Program	Current year savings																											100%			
	Adjustment to 2011 savings	1,536	1,536	1,536	1,536	1,432	1,207	1,064	964	964	964		0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%				
Aboriginal Program																															
Home Assistance Program	Current year savings																											0%			
	Adjustment to 2011 savings																											0.00%	0.00%	0.00%	0.00%
Direct Install Lighting	Current year savings																											0%			
	Adjustment to 2011 savings																											0.00%	0.00%	0.00%	0.00%
Pre-2011 Programs completed in 2011																															
Electricity Retrofit Incentive Program	Current year savings	455,514	455,514	455,514	455,514	455,514	455,514	455,514	455,514	455,514	455,514	12	78	78	78	78	78	78	78	78	78	78						50.00%	50.00%	100%	
	Adjustment to 2011 savings																														





LRAMVA in 2011	2011 Savings Persisting in 2012	2011 Savings Persisting in 2013	2011 Savings Persisting in 2014	2011 Savings Persisting in 2015	2011 Savings Persisting in 2016	2011 Savings Persisting in 2017	2011 Savings Persisting in 2018	2011 Savings Persisting in 2019	2011 Savings Persisting in 2020
	876,345	876,345	874,822	805,353	659,824	591,116	590,058	645,673	472,576
	1,164,378	1,123,057	1,077,138	1,077,138	1,077,138	837,701	837,701	778,113	778,113
	3,484	3,484	3,484	3,484	3,484	3,484	3,484	3,057	3,057
	178	178	178	178	178	178	178	145	145
	0	0	0	0	0	0	0	0	0

551,563.83

Note: LDC to make note of key assumptions included above

Table 4-b. 2012 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)										Monthly Multiplier	Net Demand Savings Persistence (kW)										Rate Allocations for LRAMVA					
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Residential	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	Total	
<b>Consumer Program</b>																							kWh	kWh	kW	kW	kW	
Appliance Retirement	Current year savings	92,356	92,356	92,356	92,356	59,349	0	0	0	0	0	13	13	13	13	8	0	0	0	0	0	100%					100%	
Adjustment to 2012 savings	Adjustment																					100.00%	0.00%	0.00%	0.00%	0.00%		
Appliance Exchange	Current year savings	3,024	3,024	3,024	3,024	0	0	0	0	0	2	2	2	2	0	0	0	0	0	0	0	100%					100%	
Adjustment to 2012 savings	Adjustment																					100.00%	0.00%	0.00%	0.00%	0.00%		
HVAC Incentives	Current year savings	329,402	329,402	329,402	329,402	329,402	329,402	329,402	329,402	329,402	196	196	196	196	196	196	196	196	196	196	196	100%					100%	
Adjustment to 2012 savings	Adjustment	7,901	7,901	7,901	7,901	7,901	7,901	7,901	7,901	7,901	4	4	4	4	4	4	4	4	4	4	4	100.00%	0.00%	0.00%	0.00%	0.00%		

Conservation Instant Coupon Booklet	Current year savings	9,237	9,237	9,237	9,237	9,098	9,098	4,284	4,261	4,261	4,261	2	2	2	2	2	2	1	1	1	1	100%	100%
	Adjustment to 2012 savings																					100.00%	0.00%
Bi-Annual Retailer Event	Current year savings	176,934	176,934	176,934	176,934	159,052	129,332	88,218	88,034	88,034	44,715	10	10	10	10	9	8	6	6	6	4	100%	100%
	Adjustment to 2012 savings																					100.00%	0.00%
Retailer Co-op	Current year savings																					0%	0%
	Adjustment to 2012 savings																					0.00%	0.00%
Residential Demand Response	Current year savings																					0%	0%
	Adjustment to 2012 savings																					0.00%	0.00%
Residential Demand Response (RD)	Current year savings																					0%	0%
	Adjustment to 2012 savings																					0.00%	0.00%
Residential New Construction	Current year savings																					0%	0%
	Adjustment to 2012 savings																					0.00%	0.00%
Business Program																							
Retrofit	Current year savings											12										0%	0%
	Adjustment to 2012 savings											12										0.00%	0.00%
Direct Install Lighting	Current year savings	741,993	740,410	621,650	437,167	437,167	205,740	205,740	205,740	205,740	205,740	12	182	182	155	112	112	51	51	51	51	100%	100%
	Adjustment to 2012 savings											12										0.00%	100.00%
Building Commissioning	Current year savings											3										0%	0%
	Adjustment to 2012 savings											3										0.00%	0.00%
New Construction	Current year savings											12										0%	0%
	Adjustment to 2012 savings																					0.00%	0.00%



Home Assistance Program																												
Home Assistance Program	Current year savings	54,593	54,593	54,593	50,853	50,223	50,223	47,673	47,525	20,047	19,263	5	5	5	5	5	5	5	5	3	3	100%	0.00%	0.00%	0.00%	0.00%	100%	
	Adjustment to 2012 savings																					100.00%	0.00%	0.00%	0.00%	0.00%		
Aboriginal Program																												
Home Assistance Program	Current year savings																										0%	
	Adjustment to 2012 savings																					0.00%	0.00%	0.00%	0.00%	0.00%		
Direct Install Lighting																												
	Current year savings																										0%	
	Adjustment to 2012 savings																					0.00%	0.00%	0.00%	0.00%	0.00%		
Pre-2011 Programs completed in 2011																												
Electricity Retrofit Incentive Program	Current year savings											12															0%	
	Adjustment to 2012 savings											12										0.00%	0.00%	0.00%	0.00%	0.00%		
High Performance New Construction																												
	Current year savings	723	723	723	723	723	723	723	723	723	723	12	1	1	1	1	1	1	1	1	1						100.00%	100%
	Adjustment to 2012 savings											12										0.00%	0.00%	100.00%	0.00%	0.00%		
Toronto Comprehensive																												
	Current year savings											0															0%	
	Adjustment to 2012 savings											0										0.00%	0.00%	0.00%	0.00%	0.00%		
Multifamily Energy Efficiency Rebates																												
	Current year savings											0															0%	
	Adjustment to 2012 savings											0										0.00%	0.00%	0.00%	0.00%	0.00%		
LDC Custom Programs																												
	Current year savings											0															0%	
	Adjustment to 2012 savings											0										0.00%	0.00%	0.00%	0.00%	0.00%		
Other																												
Program Enabled Savings	Current year savings											0															0%	
	Adjustment to 2012 savings											0										0.00%	0.00%	0.00%	0.00%	0.00%		

**Newmarket – Tay Power Distribution Ltd.**  
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Time of Use Savings	Current year savings																0						0%					
Adjustment to 2012 savings	Adjustment																0						0.00%					
LDC Pilots	Current year savings																0						0%					
Adjustment to 2012 savings	Adjustment																0						0.00%					
Actual CDM Savings in 2012		4,047,705	4,043,734	3,913,645	3,716,444	3,641,999	3,179,095	3,112,938	3,112,583	2,908,979	2,603,239	881						673,447	1,534,674	3,641	279	0						
Forecast CDM Savings in 2012																	0						0	0	0	0	0	
Distribution Rate in 2012																	\$0.01430	\$0.01910	\$4.58000	\$4.70810	\$15.20850							
Lost Revenue in 2012 from 2011 programs																	\$12,531.74	\$22,239.62	\$15,955.63	\$836.94	\$0.00	\$51.543.83						
Lost Revenue in 2012 from 2012 programs																	\$9,630.29	\$29,312.27	\$16,676.75	\$1,315.46	\$0.00	\$56.934.77						
Total Lost Revenues in 2012																	\$22,162.03	\$51,551.89	\$32,632.38	\$2,152.30	\$0.00	\$108,498.60						
Forecast Lost Revenues in 2012																	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
LRAMVA in 2012																						\$108,498.60						
2012 Savings Persisting in 2013																	673,447	1,532,374	3,636	279	0							
2012 Savings Persisting in 2014																	673,447	1,410,215	3,610	277	0							
2012 Savings Persisting in 2015																	669,490	1,221,576	3,594	276	0							
2012 Savings Persisting in 2016																	615,026	1,215,582	3,564	273	0							
2012 Savings Persisting in 2017																	525,957	940,983	3,225	247	0							
2012 Savings Persisting in 2018																	477,478	935,680	3,199	245	0							
2012 Savings Persisting in 2019																	477,123	935,680	3,199	245	0							
2012 Savings Persisting in 2020																	449,645	882,842	2,958	227	0							

Note: LDC to make note of key assumptions included above.

Table 4-c. 2013 Lost Revenues Work Form

Program	Results Status	Net Energy Savings Persistence (kWh)	Net Energy Savings Persistence (kWh)	Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)	Rate Allocations for LRAMVA
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		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022											Residential	GS-50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	Total																
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022											kWh	kWh	kW	kW	kW																	
<b>Consumer Program</b>																																											
Appliance Retirement	Current year savings	41,271	41,271	41,271	41,066	24,797	0	0	0	0	0	6	6	6	6	4	0	0	0	0	0	0	100%					100%															
	Adjustment to 2013 savings																						100.00%	0.00%	0.00%	0.00%	0.00%																
Appliance Exchange	Current year savings	9,236	9,236	9,236	9,236	0	0	0	0	0	0	5	5	5	5	0	0	0	0	0	0	0	100%					100%															
	Adjustment to 2013 savings																						100.00%	0.00%	0.00%	0.00%	0.00%																
HVAC Incentives	Current year savings	285,796	285,796	285,796	285,796	285,796	285,796	285,796	285,796	285,796	285,796	167	167	167	167	167	167	167	167	167	167	167	100%					100%															
	Adjustment to 2013 savings	22,022	22,022	22,022	22,022	22,022	22,022	22,022	22,022	22,022	22,022	13	13	13	13	13	13	13	13	13	13	13	100.00%	0.00%	0.00%	0.00%	0.00%																
Conservation Instant Coupon Booklet	Current year savings	50,920	50,920	48,958	41,478	41,478	41,478	41,478	41,443	30,136	30,136	3	3	3	3	3	3	3	3	3	2	2	100%					100%															
	Adjustment to 2013 savings	156	156	148	128	128	128	128	128	108	108	0	0	0	0	0	0	0	0	0	0	0	100.00%	0.00%	0.00%	0.00%	0.00%																
BI-Annual Retailer Event	Current year savings	113,499	113,499	106,660	83,322	83,322	83,322	83,322	83,224	69,986	69,986	8	8	7	6	6	6	6	6	6	5	5	100%					100%															
	Adjustment to 2013 savings																						100.00%	0.00%	0.00%	0.00%	0.00%																
Retailer Co-op	Current year savings																											0%															
	Adjustment to 2013 savings																						0.00%	0.00%	0.00%	0.00%	0.00%																
Residential Demand Response	Current year savings																											0%															
	Adjustment to 2013 savings																						0.00%	0.00%	0.00%	0.00%	0.00%																
Residential Demand Response (HD)	Current year savings																											0%															
	Adjustment to 2013 savings																						0.00%	0.00%	0.00%	0.00%	0.00%																
Residential New Construction	Current year savings																											0%															
	Adjustment to 2013 savings																											0%															

Adjustment to 2013 savings:	Adjustment																				0.00%	0.00%	0.00%	0.00%	0.00%			
-	-																											
<b>Business Program</b>																												
Retrofit	Current year savings										12														0%			
Adjustment to 2013 savings:	Adjustment										12										0.00%	0.00%	0.00%	0.00%	0.00%			
Direct Install Lighting	Current year savings	323,829	323,829	310,969	284,181	115,917	113,638	113,638	113,638	113,638	113,638	12	98	98	94	87	33	32	32	32	32	32	100%	100%				
Adjustment to 2013 savings:	Adjustment											12											0.00%	100.00%	0.00%	0.00%	0.00%	
Building Commissioning	Current year savings											3												0%				
Adjustment to 2013 savings:	Adjustment											3											0.00%	0.00%	0.00%	0.00%	0.00%	
New Construction	Current year savings	13,635	13,635	13,635	13,635	13,635	13,635	13,635	13,635	13,635	9,183	9,183	12	5	5	5	5	5	5	5	5	4	4	100%	100%			
Adjustment to 2013 savings:	Adjustment												12											0.00%	100.00%	0.00%	0.00%	0.00%
Energy Audit	Current year savings	145,352	145,352	145,352	145,352	0	0	0	0	0	0	0	12	26	26	26	26	0	0	0	0	0	0	100%	100%			
Adjustment to 2013 savings:	Adjustment	96	96	96	96	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%
Small Commercial Demand Response	Current year savings																								0%			
Adjustment to 2013 savings:	Adjustment																							0.00%	0.00%	0.00%	0.00%	0.00%
Small Commercial Demand Response (HD)	Current year savings																								0%			
Adjustment to 2013 savings:	Adjustment																							0.00%	0.00%	0.00%	0.00%	0.00%
Demand Response 3	Current year savings																								0%			
Adjustment to 2013 savings:	Adjustment																							0.00%	0.00%	0.00%	0.00%	0.00%
<b>Industrial Program</b>																												
Process & System Upgrades	Current year savings											12													0%			
Adjustment to 2013 savings:	Adjustment											12												0.00%	0.00%	0.00%	0.00%	0.00%







2013 Savings Persisting in 2014	668,659	1,039,286	2,567	192	0
2013 Savings Persisting in 2015	659,624	1,026,426	2,567	192	0
2013 Savings Persisting in 2016	619,780	994,404	2,566	192	0
2013 Savings Persisting in 2017	590,525	678,575	2,549	191	0
2013 Savings Persisting in 2018	562,236	672,621	2,529	189	0
2013 Savings Persisting in 2019	558,949	672,621	2,529	189	0
2013 Savings Persisting in 2020	558,628	670,596	2,528	189	0

Note: LDC to make note of key assumptions included above

Table 4-d. 2014 Lost Revenues Work Form

Program	Results Status	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Peak Demand Savings Persistence (kW)										Rate Allocations for URAMVA					
																							Residential	GS-50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	Total
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023						
<b>Consumer Program</b>																							kWh	kWh	kW	kW	kW	
Appliance Retirement	Current year savings	42,504	42,504	42,504	42,600	24,927	0	0	0	0	0	6	6	6	6	4	0	0	0	0	0	100%					100%	
Adjustment to 2014 savings	Adjustment																					100.00%	0.00%	0.00%	0.00%	0.00%		
Appliance Exchange	Current year savings	12,192	12,192	12,192	12,192	0	0	0	0	0	0	7	7	7	7	0	0	0	0	0	0	100%					100%	
Adjustment to 2014 savings	Adjustment																					100.00%	0.00%	0.00%	0.00%	0.00%		
HVAC Incentives	Current year savings	389,384	389,384	389,384	389,384	389,384	389,384	389,384	389,384	389,384	389,384	210	210	210	210	210	210	210	210	210	210	100%					100%	
Adjustment to 2014 savings	Adjustment																					100.00%	0.00%	0.00%	0.00%	0.00%		
Conservation Instant Coupon Booklet	Current year savings	186,020	173,215	167,030	167,030	167,030	167,030	166,705	166,705	142,635	14	13	13	13	13	13	13	13	13	11	100%					100%		
Adjustment to 2014 savings	Adjustment																				100.00%	0.00%	0.00%	0.00%	0.00%			

BI Annual Retailer Event	Current year savings	611,960	704,367	646,295	648,295	648,295	648,295	648,295	648,015	648,015	602,689	53	46	43	43	43	43	43	43	40	100%	100%
Adjustment to 2014 savings	Adjustment																				100.00%	0.00%
Retailer Co-op	Current year savings																				0%	
Adjustment to 2014 savings	Adjustment																				0.00%	0.00%
Residential Demand Response	Current year savings																				0%	
Adjustment to 2014 savings	Adjustment																				0.00%	0.00%
Residential Demand Response (HD)	Current year savings																				0%	
Adjustment to 2014 savings	Adjustment																				0.00%	0.00%
Residential New Construction	Current year savings																				0%	
Adjustment to 2014 savings	Adjustment																				0.00%	0.00%
Business Program																						
Retrofit	Current year savings																				0%	
Adjustment to 2014 savings	Adjustment										0										0.00%	0.00%
Direct Install Lighting	Current year savings	66,776	65,594	62,027	27,513	27,513	27,513	27,513	27,513	27,513	27,513	12	20	19	18	8	8	8	8	8	100%	100%
Adjustment to 2014 savings	Adjustment											12									0.00%	100.00%
Building Commissioning	Current year savings											3									0%	
Adjustment to 2014 savings	Adjustment											3									0.00%	0.00%
New Construction	Current year savings											12									0%	
Adjustment to 2014 savings	Adjustment											12									0.00%	0.00%
Energy Audit	Current year savings											12									0%	
Adjustment to 2014 savings	Adjustment											12									0.00%	0.00%









nt Incentive Initiative	Adjustment to 2015 savings	173,212	173,212	173,212	173,212	173,212	173,212	171,087	171,087	171,087	162,084	12	48	48	48	48	48	48	47	47	47	46	0.00%	20.40%	47.60%	0.00%	32.00%
	Adjustment																										
Direct install Lighting and Water Heating Initiative	Current year savings	437,173	389,472	326,075	326,075	326,075	326,075	326,075	326,075	326,075	326,075	12	96	86	69	69	69	69	69	69	69	69	100%				100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0.00%	100.00%	0.00%	0.00%
New Construction and Major Renovation Initiative	Current year savings	34,950	34,950	34,950	34,950	34,950	34,950	34,950	34,950	31,171	31,171	12	7	7	7	7	7	7	7	7	6	6	100.00%				100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	100.00%	0.00%
Existing Building Commissioning Incentive Initiative	Current year savings											3											100.00%				100%
	Adjustment to 2015 savings											3												0.00%	0.00%	100.00%	0.00%
Industrial Program	Current year savings											12											100.00%				100%
	Adjustment to 2015 savings											12												0.00%	0.00%	100.00%	0.00%
Process and Systems Upgrades Initiatives - Project Incentive Initiative	Current year savings											12											100.00%				100%
	Adjustment to 2015 savings											12												0.00%	0.00%	100.00%	0.00%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative	Current year savings											12											100.00%				100%
	Adjustment to 2015 savings											12												0.00%	0.00%	100.00%	0.00%
Process and Systems Upgrades Initiatives - Energy Manager Initiative	Current year savings	21,762	21,762	21,762	21,762	21,762	21,762	21,762	21,762	21,762	21,762	12	6	6	6	6	6	6	6	6	6	6	100.00%				100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%	100.00%	0.00%
Low Income Program																											



Low Income Initiative Adjustment to 2015 savings	Current year savings	112,115	88,861	85,116	81,371	80,881	80,881	79,725	79,525	43,881	43,603	12	10	8	8	8	8	8	8	8	6	6	100.00%	100%
	Adjustment to 2015 savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0.00%
<b>Other</b>																								
Aboriginal Conservation Program Adjustment to 2015 savings	Current year savings																							0%
	Adjustment to 2015 savings																							
Program Enabled Savings Adjustment to 2015 savings	Current year savings																							0%
	Adjustment to 2015 savings																							
<b>Conservation Funds Pilots</b>																								
Conservation Fund Pilot - EnerNOC Adjustment to 2015 savings	Current year savings										0													0%
	Adjustment to 2015 savings										0													
Loblaws Pilot Adjustment to 2015 savings	Current year savings										0													0%
	Adjustment to 2015 savings										0													
Conservation Fund Pilot - SEG Adjustment to 2015 savings	Current year savings										0													0%
	Adjustment to 2015 savings										0													
Social Benchmarking Pilot Adjustment to 2015 savings	Current year savings										0													0%
	Adjustment to 2015 savings										0													
<b>Conservation Fund Framework Residential Province-Wide Programs</b>																								
Save on Energy Coupon Program Adjustment to 2015 savings	Current year savings	155,907	154,373	154,373	154,373	154,373	154,373	154,373	154,373	154,306	154,306	154,306	10	10	10	10	10	10	10	10	10	10	100.00%	100%
	Adjustment to 2015 savings	57,636	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,742	56,742	56,742	4	4	4	4	4	4	4	4	4	4	4	0.00%
Save on Energy Heating & ...	Current year savings	53,511	53,511	53,511	53,511	53,511	53,511	53,511	53,511	53,511	53,511	53,511	27	27	27	27	27	27	27	27	27	27	100.00%	100%
	Adjustment to 2015 savings																							









Distribution Rate in 2015	\$0.01440	\$0.01940	\$4.64540	\$4.77600	\$15.33770	
Lost Revenue in 2015 from 2011 programs	\$11,597.08	\$20,896.48	\$16,183.47	\$848.90	\$0.00	\$49,525.93
Lost Revenue in 2015 from 2012 programs	\$9,640.65	\$23,698.58	\$16,695.12	\$1,317.05	\$0.00	\$51,351.40
Lost Revenue in 2015 from 2013 programs	\$9,498.58	\$19,912.66	\$11,926.00	\$916.96	\$0.00	\$42,254.20
Lost Revenue in 2015 from 2014 programs	\$19,515.73	\$11,605.52	\$11,783.91	\$931.94	\$0.00	\$43,837.09
Lost Revenue in 2015 from 2015 programs	\$24,807.17	\$34,639.51	\$23,906.83	\$60.18	\$37,517.24	\$120,930.93
Total Lost Revenues in 2015	\$75,059.20	\$110,752.75	\$80,495.32	\$4,075.04	\$37,517.24	\$307,899.55
Forecast Lost Revenues in 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2015						\$307,899.55
2015 Savings Persisting in 2016	1,683,827	1,737,841	5,146	13	2,446	
2015 Savings Persisting in 2017	1,680,082	1,673,496	5,135	13	2,438	
2015 Savings Persisting in 2018	1,676,233	1,673,496	5,135	13	2,438	
2015 Savings Persisting in 2019	1,669,124	1,673,496	5,147	13	2,438	
2015 Savings Persisting in 2020	1,657,322	1,673,496	5,147	13	2,438	

Note: LDC to make note of key assumptions included above

Table 5-b. 2016 Lost Revenues Work Form

Program	Results Status	Net Energy Savings (kWh)	Net Energy Savings Persistence (kWh)	Monthly Multiplier	Net Demand Savings (kW)	Net Peak Demand Savings Persistence (kW)	Rate Allocations for LRAMVA
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		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	Total	
												kWh	kWh	kW	kW	kW												
<b>Legacy Framework</b>																												
<b>Residential Program</b>																												
Coupon Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100.00%					100%
	Adjustment to 2016 savings																						100.00%	0.00%	0.00%	0.00%	0.00%	
Bi-Annual Retailer Event Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100.00%					100%
	Adjustment to 2016 savings																						100.00%	0.00%	0.00%	0.00%	0.00%	
Appliance Retirement Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100.00%					100%
	Adjustment to 2016 savings																						100.00%	0.00%	0.00%	0.00%	0.00%	
HVAC Incentives Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100.00%					100%
	Adjustment to 2016 savings																						100.00%	0.00%	0.00%	0.00%	0.00%	
Residential New Construction and Major Renovation Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100.00%					100%
	Adjustment to 2016 savings																						100.00%	0.00%	0.00%	0.00%	0.00%	
<b>Commercial &amp; Institutional Program</b>																												
Energy Audit Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0			100.00%			100%
	Adjustment to 2016 savings											12											0.00%	0.00%	100.00%	0.00%	0.00%	
Efficiency: Equipment Replacement Incentive Initiative	Current year savings	0	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0		100%				100%
	Adjustment to 2016 savings											12											0.00%	100.00%	0.00%	0.00%	0.00%	















**Newmarket – Tay Power Distribution Ltd.  
EB-2017-0062  
IRM 2018 Application**

Lost Revenue in 2016 from 2011 programs	\$7,324.04	\$21,111.91	\$16,346.86	\$857.47	\$0.00	\$45,640.28
Lost Revenue in 2016 from 2012 programs	\$6,826.79	\$23,825.40	\$16,722.40	\$1,319.17	\$0.00	\$48,693.76
Lost Revenue in 2016 from 2013 programs	\$6,879.55	\$19,490.32	\$12,041.41	\$926.22	\$0.00	\$39,337.50
Lost Revenue in 2016 from 2014 programs	\$14,318.44	\$11,654.86	\$11,902.88	\$941.34	\$0.00	\$38,817.52
Lost Revenue in 2016 from 2015 programs	\$18,690.48	\$34,061.68	\$24,148.19	\$60.78	\$37,929.16	\$114,890.30
Lost Revenue in 2016 from 2016 programs	\$29,185.50	\$13,736.75	\$54,877.39	\$937.82	\$0.00	\$98,737.46
Total Lost Revenues in 2016	\$83,224.80	\$123,880.92	\$136,039.12	\$5,042.82	\$37,929.16	\$386,116.81
Forecast Lost Revenues in 2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2016						\$386,116.81
2016 Savings Persisting in 2017	2,629,324	691,666	11,656	191	0	
2016 Savings Persisting in 2018	2,629,324	691,666	11,656	191	0	
2016 Savings Persisting in 2019	2,629,324	691,666	11,656	191	0	
2016 Savings Persisting in 2020	2,629,324	689,834	11,656	191	0	

Note: LDC to make note of key assumptions included above

Table 6-a Calculation of Carrying Costs by Rate Class

Month	Period	Quarter	Monthly Rate	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	Total
Jan-11	2011	Q1	0.12%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-11	2011	Q1	0.12%	\$1.28	\$2.27	\$1.63	\$0.09	\$0.00	\$5.26
Mar-11	2011	Q1	0.12%	\$2.56	\$4.54	\$3.26	\$0.17	\$0.00	\$10.53
Apr-11	2011	Q2	0.12%	\$3.84	\$6.81	\$4.89	\$0.26	\$0.00	\$15.79
May-11	2011	Q2	0.12%	\$5.12	\$9.08	\$6.52	\$0.34	\$0.00	\$21.06
Jun-11	2011	Q2	0.12%	\$6.40	\$11.35	\$8.14	\$0.43	\$0.00	\$26.32
Jul-11	2011	Q3	0.12%	\$7.68	\$13.62	\$9.77	\$0.51	\$0.00	\$31.58
Aug-11	2011	Q3	0.12%	\$8.95	\$15.89	\$11.40	\$0.60	\$0.00	\$36.85
Sep-11	2011	Q3	0.12%	\$10.23	\$18.16	\$13.03	\$0.68	\$0.00	\$42.11
Oct-11	2011	Q4	0.12%	\$11.51	\$20.43	\$14.66	\$0.77	\$0.00	\$47.37
Nov-11	2011	Q4	0.12%	\$12.79	\$22.70	\$16.29	\$0.85	\$0.00	\$52.64
Dec-11	2011	Q4	0.12%	\$14.07	\$24.97	\$17.92	\$0.94	\$0.00	\$57.90
Total for 2011				\$84.43	\$149.84	\$107.50	\$5.64	\$0.00	\$347.41
Amount Cleared									
Opening Balance for 2012				\$84.43	\$149.84	\$107.50	\$5.64	\$0.00	\$347.41
Jan-12	2011-2012	Q1	0.12%	\$15.35	\$27.24	\$19.55	\$1.03	\$0.00	\$63.17
Feb-12	2011-2012	Q1	0.12%	\$17.61	\$32.51	\$22.88	\$1.24	\$0.00	\$74.24
Mar-12	2011-2012	Q1	0.12%	\$19.88	\$37.77	\$26.21	\$1.46	\$0.00	\$85.32
Apr-12	2011-2012	Q2	0.12%	\$22.14	\$43.03	\$29.54	\$1.68	\$0.00	\$96.39
May-12	2011-2012	Q2	0.12%	\$24.40	\$48.29	\$32.87	\$1.90	\$0.00	\$107.47
Jun-12	2011-2012	Q2	0.12%	\$26.66	\$53.56	\$36.20	\$2.12	\$0.00	\$118.55
Jul-12	2011-2012	Q3	0.12%	\$28.93	\$58.82	\$39.53	\$2.34	\$0.00	\$129.62
Aug-12	2011-2012	Q3	0.12%	\$31.19	\$64.08	\$42.86	\$2.56	\$0.00	\$140.70
Sep-12	2011-2012	Q3	0.12%	\$33.45	\$69.34	\$46.20	\$2.78	\$0.00	\$151.77

Oct-12	2011-2012	Q4	0.12%	\$35.71	\$74.61	\$49.53	\$3.00	\$0.00	\$162.85
Nov-12	2011-2012	Q4	0.12%	\$37.98	\$79.87	\$52.86	\$3.22	\$0.00	\$173.92
Dec-12	2011-2012	Q4	0.12%	\$40.24	\$85.13	\$56.19	\$3.44	\$0.00	\$185.00
Total for 2012				\$417.97	\$824.09	\$561.91	\$32.44	\$0.00	\$1,836.41
Amount Cleared									
Opening Balance for 2013				\$417.97	\$824.09	\$561.91	\$32.44	\$0.00	\$1,836.41
Jan-13	2011-2013	Q1	0.12%	\$42.50	\$90.39	\$59.52	\$3.66	\$0.00	\$196.08
Feb-13	2011-2013	Q1	0.12%	\$45.72	\$97.65	\$64.07	\$3.97	\$0.00	\$211.41
Mar-13	2011-2013	Q1	0.12%	\$48.94	\$104.91	\$68.62	\$4.29	\$0.00	\$226.75
Apr-13	2011-2013	Q2	0.12%	\$52.16	\$112.16	\$73.17	\$4.60	\$0.00	\$242.09
May-13	2011-2013	Q2	0.12%	\$55.38	\$119.42	\$77.72	\$4.91	\$0.00	\$257.43
Jun-13	2011-2013	Q2	0.12%	\$58.60	\$126.68	\$82.27	\$5.23	\$0.00	\$272.77
Jul-13	2011-2013	Q3	0.12%	\$61.82	\$133.93	\$86.81	\$5.54	\$0.00	\$288.10
Aug-13	2011-2013	Q3	0.12%	\$65.04	\$141.19	\$91.36	\$5.85	\$0.00	\$303.44
Sep-13	2011-2013	Q3	0.12%	\$68.26	\$148.44	\$95.91	\$6.17	\$0.00	\$318.78
Oct-13	2011-2013	Q4	0.12%	\$71.47	\$155.70	\$100.46	\$6.48	\$0.00	\$334.12
Nov-13	2011-2013	Q4	0.12%	\$74.69	\$162.96	\$105.01	\$6.79	\$0.00	\$349.45
Dec-13	2011-2013	Q4	0.12%	\$77.91	\$170.21	\$109.56	\$7.10	\$0.00	\$364.79
Total for 2013				\$1,140.45	\$2,387.74	\$1,576.39	\$97.04	\$0.00	\$5,201.62
Amount Cleared									
Opening Balance for 2014				\$1,140.45	\$2,387.74	\$1,576.39	\$97.04	\$0.00	\$5,201.62
Jan-14	2011-2014	Q1	0.12%	\$81.13	\$177.47	\$114.11	\$7.42	\$0.00	\$380.13
Feb-14	2011-2014	Q1	0.12%	\$86.52	\$185.60	\$119.87	\$7.83	\$0.00	\$399.83
Mar-14	2011-2014	Q1	0.12%	\$91.91	\$193.74	\$125.64	\$8.24	\$0.00	\$419.53
Apr-14	2011-2014	Q2	0.12%	\$97.30	\$201.87	\$131.41	\$8.65	\$0.00	\$439.22
May-14	2011-2014	Q2	0.12%	\$102.70	\$210.00	\$137.17	\$9.05	\$0.00	\$458.92
Jun-14	2011-2014	Q2	0.12%	\$108.09	\$218.13	\$142.94	\$9.46	\$0.00	\$478.62
Jul-14	2011-2014	Q3	0.12%	\$113.48	\$226.27	\$148.70	\$9.87	\$0.00	\$498.32
Aug-14	2011-2014	Q3	0.12%	\$118.87	\$234.40	\$154.47	\$10.28	\$0.00	\$518.02



Sep-14	2011-2014	Q3	0.12%	\$124.26	\$242.53	\$160.23	\$10.69	\$0.00	\$537.71
Oct-14	2011-2014	Q4	0.12%	\$129.65	\$250.67	\$166.00	\$11.10	\$0.00	\$557.41
Nov-14	2011-2014	Q4	0.12%	\$135.04	\$258.80	\$171.76	\$11.51	\$0.00	\$577.11
Dec-14	2011-2014	Q4	0.12%	\$140.43	\$266.93	\$177.53	\$11.92	\$0.00	\$596.81
Total for 2014				\$2,469.82	\$5,054.15	\$3,326.22	\$213.06	\$0.00	\$11,063.25
Amount Cleared									
Opening Balance for 2015				\$2,469.82	\$5,054.15	\$3,326.22	\$213.06	\$0.00	\$11,063.25
Jan-15	2011-2015	Q1	0.12%	\$145.82	\$275.07	\$183.29	\$12.33	\$0.00	\$616.51
Feb-15	2011-2015	Q1	0.12%	\$153.48	\$286.37	\$191.51	\$12.74	\$3.83	\$647.94
Mar-15	2011-2015	Q1	0.12%	\$161.14	\$297.68	\$199.73	\$13.16	\$7.66	\$679.37
Apr-15	2011-2015	Q2	0.09%	\$126.32	\$231.21	\$155.60	\$10.16	\$8.60	\$531.89
May-15	2011-2015	Q2	0.09%	\$132.05	\$239.67	\$161.75	\$10.47	\$11.46	\$555.41
Jun-15	2011-2015	Q2	0.09%	\$137.79	\$248.13	\$167.90	\$10.78	\$14.33	\$578.93
Jul-15	2011-2015	Q3	0.09%	\$143.52	\$256.59	\$174.05	\$11.09	\$17.20	\$602.45
Aug-15	2011-2015	Q3	0.09%	\$149.25	\$265.05	\$180.20	\$11.40	\$20.06	\$625.97
Sep-15	2011-2015	Q3	0.09%	\$154.99	\$273.51	\$186.35	\$11.72	\$22.93	\$649.49
Oct-15	2011-2015	Q4	0.09%	\$160.72	\$281.97	\$192.50	\$12.03	\$25.79	\$673.01
Nov-15	2011-2015	Q4	0.09%	\$166.45	\$290.44	\$198.65	\$12.34	\$28.66	\$696.53
Dec-15	2011-2015	Q4	0.09%	\$172.19	\$298.90	\$204.80	\$12.65	\$31.52	\$720.05
Total for 2015				\$4,273.54	\$8,298.76	\$5,522.55	\$353.93	\$192.04	\$18,640.82
Amount Cleared									
Opening Balance for 2016				\$4,273.54	\$8,298.76	\$5,522.55	\$353.93	\$192.04	\$18,640.82
Jan-16	2011-2016	Q1	0.09%	\$177.92	\$307.36	\$210.95	\$12.96	\$34.39	\$743.57
Feb-16	2011-2016	Q1	0.09%	\$184.28	\$316.82	\$221.34	\$13.35	\$37.29	\$773.07
Mar-16	2011-2016	Q1	0.09%	\$190.64	\$326.28	\$231.73	\$13.73	\$40.19	\$802.56
Apr-16	2011-2016	Q2	0.09%	\$196.99	\$335.75	\$242.12	\$14.12	\$43.08	\$832.06
May-16	2011-2016	Q2	0.09%	\$203.35	\$345.21	\$252.51	\$14.50	\$45.98	\$861.55
Jun-16	2011-2016	Q2	0.09%	\$209.71	\$354.67	\$262.90	\$14.89	\$48.88	\$891.05
Jul-16	2011-2016	Q3	0.09%	\$216.07	\$364.13	\$273.30	\$15.27	\$51.78	\$920.54

Aug-16	2011-2016	Q3	0.09%	\$222.42	\$373.60	\$283.69	\$15.66	\$54.67	\$950.04
Sep-16	2011-2016	Q3	0.09%	\$228.78	\$383.06	\$294.08	\$16.04	\$57.57	\$979.53
Oct-16	2011-2016	Q4	0.09%	\$235.14	\$392.52	\$304.47	\$16.43	\$60.47	\$1,009.03
Nov-16	2011-2016	Q4	0.09%	\$241.50	\$401.99	\$314.86	\$16.81	\$63.36	\$1,038.52
Dec-16	2011-2016	Q4	0.09%	\$247.85	\$411.45	\$325.26	\$17.20	\$66.26	\$1,068.02
Total for 2016				\$6,828.19	\$12,611.59	\$8,739.76	\$534.87	\$795.96	\$29,510.37
Amount Cleared									

## Appendix 7: Account 1576 – Accounting Changes & Fixed Asset Continuity Schedule

*(Board Appendix 2-EC & 2-BA)*

*(Presented in PDF and Excel Format)*

Account 1576 - Accounting Changes under CGAAP

2012 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012.

Reporting Basis	Rebasing Year	2011	2012	2013	2014	2015	2016	
	CGAAP	IRM	IRM	IRM	IRM	IRM	IRM	
	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	
			\$	\$	\$	\$	\$	
<b>PP&amp;E Values under former CGAAP</b>								
Opening net PP&E - Note 1			51,625,726	52,120,129	52,165,032	50,542,211	58,836,636	
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	
Net Depreciation (amounts should be negative) - Note 4			-3,556,355	-4,291,992	-1,207,497	-4,367,243	-4,507,587	
<b>Closing net PP&amp;E (1)</b>			<b>52,120,129</b>	<b>51,817,616</b>	<b>50,487,414</b>	<b>58,666,389</b>	<b>57,284,425</b>	
<b>PP&amp;E Values under revised CGAAP (Starts from 2013)</b>								
Opening net PP&E - Note 1			51,625,726	53,883,098	55,285,337	55,135,557	64,799,717	
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	
Net Depreciation (amounts should be negative) - Note 4			-1,793,386	-2,587,241	320,342	-2,827,260	-3,018,523	
<b>Closing net PP&amp;E (2)</b>			<b>53,883,098</b>	<b>55,285,337</b>	<b>55,135,557</b>	<b>64,799,717</b>	<b>64,736,570</b>	
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>			<b>-1,762,969.00</b>	<b>-3,467,720.28</b>	<b>-4,648,143.32</b>	<b>-6,133,328.46</b>	<b>-7,452,145.39</b>	

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576	-7,452,145.39
Return on Rate Base Associated with Account 1576 balance at WACC	- 523,885.82
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	<b>-7,976,031.21</b>
<b>2017 - 1576 Disposition for Rate Rider Calculation</b>	<b>-6,382,286.07</b>
<b>Request for 2018 - 1576 Disposition for Rate Rider Calculation</b>	<b><u>-1,593,745.15</u></b>

WACC	7.03%
# of years of rate rider disposition period	1



## Appendix 2-BA Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard

CGAAP

Year

2012

CGAAP

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,136,391	\$ 136,843	-\$ 388,690	\$ 884,545	-\$ 544,507	-\$ 215,731	\$ 388,690	-\$ 371,548	\$ 512,997
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 510,698	\$ -	\$ -	\$ 510,698	-\$ 84,097	-\$ 16,350	\$ -	-\$ 100,447	\$ 410,251
N/A	1805	Land	\$ 3,139,180	\$ 1,836,821	-\$ 1,366,610	\$ 3,609,391	\$ -	\$ -	\$ -	\$ -	\$ 3,609,391
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,558,910	\$ 18,735	\$ -	\$ 8,577,645	-\$ 4,529,644	-\$ 295,024	\$ -	-\$ 4,824,668	\$ 3,752,977
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 14,368,216	\$ 3,273,144	\$ -	\$ 17,641,360	-\$ 6,751,285	-\$ 614,044	\$ -	-\$ 7,365,329	\$ 10,276,031
47	1835	Overhead Conductors & Devices	\$ 16,377,557	\$ 1,770,398	\$ -	\$ 18,147,955	-\$ 8,036,059	-\$ 662,493	\$ -	-\$ 8,698,552	\$ 9,449,404
47	1840	Underground Conduit	\$ 8,594,839	\$ 285,515	\$ -	\$ 8,880,354	-\$ 3,998,650	-\$ 242,956	\$ -	-\$ 4,241,606	\$ 4,638,748
47	1845	Underground Conductors & Devices	\$ 24,704,690	\$ 1,003,796	\$ -	\$ 25,708,485	-\$ 12,876,028	-\$ 1,018,211	\$ -	-\$ 13,894,239	\$ 11,814,247
47	1850	Line Transformers	\$ 17,161,916	\$ 1,024,433	\$ -	\$ 18,186,349	-\$ 8,028,348	-\$ 660,287	\$ -	-\$ 8,688,635	\$ 9,497,714
47	1855	Services (Overhead & Underground)	\$ 8,757,744	\$ 869,100	\$ -	\$ 9,626,844	-\$ 1,827,774	-\$ 363,121	\$ -	-\$ 2,190,895	\$ 7,435,949
47	1860	Meters	\$ 3,780,335	\$ 12,557	-\$ 11,594	\$ 3,781,298	-\$ 1,711,758	-\$ 123,310	\$ 6,857	-\$ 1,828,211	\$ 1,953,087
47	1860	Meters (Smart Meters)	\$ 6,933,229	\$ 284,679	-\$ 66,600	\$ 7,151,308	-\$ 1,522,216	-\$ 452,567	\$ 22,200	-\$ 1,952,582	\$ 5,198,726
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 277,610	\$ 4,095	\$ -	\$ 281,705	-\$ 70,687	-\$ 8,370	\$ -	-\$ 79,057	\$ 202,648

13	1910	Leasehold Improvements	\$ 948,396	\$ 92,734	-\$ 29,109	\$ 1,012,021	-\$ 377,465	-\$ 194,535	\$ 29,109	-\$ 542,891	\$ 469,130
8	1915	Office Furniture & Equipment (10 years)	\$ 351,420	\$ 1,617	-\$ 19,923	\$ 333,113	-\$ 156,527	-\$ 32,662	\$ 19,923	-\$ 169,266	\$ 163,848
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 539,605	\$ 69,710	-\$ 207,285	\$ 402,030	-\$ 293,861	-\$ 84,471	\$ 207,285	-\$ 171,046	\$ 230,984
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,457,126	\$ 512,447	\$ -	\$ 2,969,573	-\$ 1,576,976	-\$ 242,869	\$ -	-\$ 1,819,845	\$ 1,149,728
8	1935	Stores Equipment	\$ 80,332	\$ -	-\$ 14,126	\$ 66,206	-\$ 61,132	-\$ 6,063	\$ 14,126	-\$ 53,068	\$ 13,137
8	1940	Tools, Shop & Garage Equipment	\$ 236,014	\$ 45,085	-\$ 29,594	\$ 251,505	-\$ 125,840	-\$ 22,435	\$ 29,594	-\$ 118,682	\$ 132,823
8	1945	Measurement & Testing Equipment	\$ 100,320	\$ -	-\$ 3,007	\$ 97,313	-\$ 58,958	-\$ 9,602	\$ 3,007	-\$ 65,552	\$ 31,760
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 Supervisor Equipment	\$ 429,269	\$ -	-\$ 147,541	\$ 281,729	-\$ 311,009	-\$ 20,048	\$ 147,541	-\$ 183,516	\$ 98,213
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 20,286,814	-\$ 4,906,871	\$ -	-\$ 25,193,685	\$ 5,411,562	\$ 860,460	\$ -	\$ 6,272,022	-\$ 18,921,663
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 99,156,983</b>	<b>\$ 6,334,838</b>	<b>-\$ 2,284,079</b>	<b>\$ 103,207,741</b>	<b>-\$ 47,531,257</b>	<b>-\$ 4,424,687</b>	<b>\$ 868,332</b>	<b>-\$ 51,087,612</b>	<b>\$ 52,120,129</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>								\$ -	\$ -

		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		Total PP&E	\$ 99,156,983	\$ 6,334,838	-\$ 2,284,079	\$ 103,207,741	-\$ 47,531,257	-\$ 4,424,687	\$ 868,332	-\$ 51,087,612	\$ 52,120,129
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>									
		Total						-\$ 4,424,687			

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

-\$ 4,424,687



**Appendix 2 – BA**  
 Fixed Asset Continuity Schedule  
 Accounting Standard CGAAP  
 Year 2012

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,136,391	\$ 136,843	-\$ 388,690	\$ 884,545
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 510,698	\$ -	\$ -	\$ 510,698
N/A	1805	Land	\$ 3,139,180	\$ 1,836,821	-\$ 1,366,610	\$ 3,609,391
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,558,910	\$ 18,735	\$ -	\$ 8,577,645
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 14,368,216	\$ 3,273,144	\$ -	\$ 17,641,360
47	1835	Overhead Conductors & Devices	\$ 16,377,557	\$ 1,770,398	\$ -	\$ 18,147,955
47	1840	Underground Conduit	\$ 8,594,839	\$ 285,515	\$ -	\$ 8,880,354
47	1845	Underground Conductors & Devices	\$ 24,704,690	\$ 1,003,796	\$ -	\$ 25,708,485
47	1850	Line Transformers	\$ 17,161,916	\$ 1,024,433	\$ -	\$ 18,186,349
47	1855	Services (Overhead & Underground)	\$ 8,757,744	\$ 869,100	\$ -	\$ 9,626,844
47	1860	Meters	\$ 3,780,335	\$ 12,557	-\$ 11,594	\$ 3,781,298
47	1860	Meters (Smart Meters)	\$ 6,933,229	\$ 284,679	-\$ 66,600	\$ 7,151,308
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 277,610	\$ 4,095	\$ -	\$ 281,705
13	1910	Leasehold Improvements	\$ 948,396	\$ 92,734	-\$ 29,109	\$ 1,012,021

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 544,507	-\$ 215,731	\$ 388,690	-\$ 371,548	\$ 512,997
-\$ 84,097	-\$ 16,350	\$ -	-\$ 100,447	\$ 410,251
\$ -	\$ -	\$ -	\$ -	\$ 3,609,391
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 4,529,644	-\$ 161,341	\$ -	-\$ 4,690,985	\$ 3,886,660
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 6,751,285	-\$ 215,423	\$ -	-\$ 6,966,708	\$ 10,674,652
-\$ 8,036,059	-\$ 222,906	\$ -	-\$ 8,258,965	\$ 9,888,990
-\$ 3,998,650	-\$ 146,547	\$ -	-\$ 4,145,197	\$ 4,735,157
-\$ 12,876,028	-\$ 425,829	\$ -	-\$ 13,301,856	\$ 12,406,629
-\$ 8,028,348	-\$ 356,960	\$ -	-\$ 8,385,308	\$ 9,801,041
-\$ 1,827,774	-\$ 160,383	\$ -	-\$ 1,988,157	\$ 7,638,687
-\$ 1,711,758	-\$ 127,980	\$ 6,857	-\$ 1,832,881	\$ 1,948,417
-\$ 1,522,216	-\$ 469,708	\$ 22,200	-\$ 1,969,723	\$ 5,181,585
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 70,687	-\$ 8,370	\$ -	-\$ 79,057	\$ 202,648
-\$ 377,465	-\$ 144,781	\$ 29,109	-\$ 493,137	\$ 518,884

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8	1915	Office Furniture & Equipment (10 years)	\$ 351,420	\$ 1,617	-\$ 19,923	\$ 333,113	-\$ 156,527	-\$ 32,954	\$ 19,924	-\$ 169,557	\$ 163,556
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 539,605	\$ 69,710	-\$ 207,285	\$ 402,030	-\$ 293,861	-\$ 84,471	\$ 207,285	-\$ 171,046	\$ 230,984
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,457,126	\$ 512,447	\$ -	\$ 2,969,573	-\$ 1,576,976	-\$ 183,556	\$ -	-\$ 1,760,532	\$ 1,209,041
8	1935	Stores Equipment	\$ 80,332	\$ -	-\$ 14,126	\$ 66,206	-\$ 61,132	-\$ 6,063	\$ 14,126	-\$ 53,068	\$ 13,137
8	1940	Tools, Shop & Garage Equipment	\$ 236,014	\$ 45,085	-\$ 29,594	\$ 251,505	-\$ 125,840	-\$ 22,435	\$ 29,594	-\$ 118,682	\$ 132,823
8	1945	Measurement & Testing Equipment	\$ 100,320	\$ -	-\$ 3,007	\$ 97,313	-\$ 58,958	-\$ 9,602	\$ 3,007	-\$ 65,552	\$ 31,760
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 Supervisor Equipment	\$ 429,269	\$ -	-\$ 147,541	\$ 281,729	-\$ 311,009	-\$ 20,048	\$ 147,541	-\$ 183,516	\$ 98,213
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 20,286,814	-\$ 4,906,871	\$ -	-\$ 25,193,685	\$ 5,411,562	\$ 369,717	\$ -	\$ 5,781,279	-\$ 19,412,406
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 99,156,983</b>	<b>\$ 6,334,838</b>	<b>-\$ 2,284,079</b>	<b>\$ 103,207,741</b>	<b>-\$ 47,531,257</b>	<b>-\$ 2,661,719</b>	<b>\$ 868,333</b>	<b>-\$ 49,324,643</b>	<b>\$ 53,883,098</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -

		<i>Less Other Non Rate-Regulated Utility Assets (input as negative)</i>											
						\$						\$	\$
		<b>Total PP&amp;E</b>	\$ 99,156,983	\$ 6,334,838	-\$ 2,284,079	\$ 103,207,741		-\$ 47,531,257	-\$ 2,661,719	\$ 868,333	-\$ 49,324,643	\$ 53,883,098	
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>											
		<b>Total</b>							<b>-\$ 2,661,719</b>				

10		Transportation
8		Stores Equipment

<b>Less: Fully Allocated Depreciation</b>	
Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<u>-\$ 2,661,719</u>

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP  
 Year 2013

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 884,545	\$ 239,580	\$ -	\$ 1,124,124
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 510,698	\$ 6,475	\$ -	\$ 517,173
N/A	1805	Land	\$ 3,609,391	\$ 608,752	\$ -	\$ 4,218,143
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,577,645	\$ 22,372	\$ -	\$ 8,600,017
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 17,641,360	\$ 1,424,246	\$ -	\$ 19,065,606
47	1835	Overhead Conductors & Devices	\$ 18,147,955	\$ 1,366,846	\$ -	\$ 19,514,801
47	1840	Underground Conduit	\$ 8,880,354	\$ 696,750	\$ -	\$ 9,577,104
47	1845	Underground Conductors & Devices	\$ 25,708,485	\$ 946,644	\$ -	\$ 26,655,129
47	1850	Line Transformers	\$ 18,186,349	\$ 862,366	\$ -	\$ 19,048,715
47	1855	Services (Overhead & Underground)	\$ 9,626,844	\$ 756,200	\$ -	\$ 10,383,044
47	1860	Meters	\$ 3,781,298	\$ 62,536	\$ -	\$ 3,843,834
47	1860	Meters (Smart Meters)	\$ 7,151,308	\$ 306,541	-\$ 201,922	\$ 7,255,927
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 371,548	-\$ 216,045	\$ -	-\$ 587,593	\$ 536,532
-\$ 100,447	-\$ 16,368	\$ -	-\$ 116,816	\$ 400,357
\$ -	\$ -	\$ -	\$ -	\$ 4,218,144
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 4,824,668	-\$ 293,914	\$ -	-\$ 5,118,582	\$ 3,481,435
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 7,365,329	-\$ 774,496	\$ -	-\$ 8,139,825	\$ 11,093,575
-\$ 8,698,552	-\$ 618,589	\$ -	-\$ 9,317,141	\$ 10,331,567
-\$ 4,241,606	-\$ 406,069	\$ -	-\$ 4,647,674	\$ 4,942,929
-\$ 13,894,239	-\$ 882,704	\$ -	-\$ 14,786,942	\$ 11,896,832
-\$ 8,688,635	-\$ 669,800	\$ -	-\$ 9,358,435	\$ 9,695,062
-\$ 2,190,895	-\$ 383,508	\$ -	-\$ 2,574,403	\$ 7,817,428
-\$ 1,828,211	-\$ 141,398	\$ -	-\$ 1,969,609	\$ 1,874,225
-\$ 1,952,582	-\$ 470,702	\$ 78,259	-\$ 2,345,025	\$ 4,910,902
\$ -	\$ -	\$ -	\$ -	\$ -

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47	1908	Buildings & Fixtures	\$ 281,705	\$ 9,825	\$ -	\$ 291,530	-\$ 79,057	-\$ 8,597	\$ -	-\$ 87,654	\$ 203,876
13	1910	Leasehold Improvements	\$ 1,012,021	\$ 83,020	\$ -	\$ 1,095,041	-\$ 542,891	-\$ 192,439	\$ -	-\$ 735,329	\$ 359,712
8	1915	Office Furniture & Equipment (10 years)	\$ 333,113	\$ 10,921	\$ -	\$ 344,035	-\$ 169,266	-\$ 33,027	\$ -	-\$ 202,292	\$ 141,743
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 402,030	\$ 72,199	\$ -	\$ 474,229	-\$ 171,046	-\$ 77,379	\$ -	-\$ 248,425	\$ 225,804
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,969,573	\$ 56,228	-\$ 79,798	\$ 2,946,004	-\$ 1,819,845	-\$ 255,357	\$ 79,798	-\$ 1,995,405	\$ 950,599
8	1935	Stores Equipment	\$ 66,206	\$ 29,587	\$ -	\$ 95,793	-\$ 53,068	-\$ 7,333	\$ -	-\$ 60,401	\$ 35,391
8	1940	Tools, Shop & Garage Equipment	\$ 251,505	\$ 15,101	\$ -	\$ 266,606	-\$ 118,682	-\$ 24,046	\$ -	-\$ 142,728	\$ 123,878
8	1945	Measurement & Testing Equipment	\$ 97,313	\$ -	\$ -	\$ 97,313	-\$ 65,552	-\$ 9,631	\$ -	-\$ 75,183	\$ 22,129
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 Supervisor Equipment	\$ 281,729	\$ -	\$ -	\$ 281,729	-\$ 183,516	-\$ 18,782	\$ -	-\$ 202,298	\$ 79,431
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 25,193,685	-\$ 3,304,990	\$ -	-\$ 28,498,675	\$ 6,272,022	\$ 1,050,135	\$ -	\$ 7,322,156	-\$ 21,176,518
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 103,207,741</b>	<b>\$ 4,271,199</b>	<b>-\$ 281,720</b>	<b>\$ 107,197,220</b>	<b>-\$ 51,087,612</b>	<b>-\$ 4,450,049</b>	<b>\$ 158,057</b>	<b>-\$ 55,389,604</b>	<b>\$ 52,165,032</b>

	Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
	Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
	<b>Total PP&amp;E</b>	\$ 103,207,741	\$ 4,271,199	-\$ 281,720	\$ 107,197,220	-\$ 51,087,612	-\$ 4,450,049	\$ 158,057	-\$ 55,389,604	\$ 52,165,032	
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
	<b>Total</b>						-\$ 4,450,049				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	-\$ 4,450,049

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard: CGAAP  
 Year: 2013  
 Revised CGAAP with change in asset useful lives

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 884,545	\$ 239,580	\$ -	\$ 1,124,124
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 510,698	\$ 6,475	\$ -	\$ 517,173
N/A	1805	Land	\$ 3,609,391	\$ 608,752	\$ -	\$ 4,218,143
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,577,645	\$ 22,372	\$ -	\$ 8,600,017
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
z	1830	Poles, Towers & Fixtures	\$ 17,641,360	\$ 1,424,246	\$ -	\$ 19,065,606
47	1835	Overhead Conductors & Devices	\$ 18,147,955	\$ 1,366,846	\$ -	\$ 19,514,801
47	1840	Underground Conduit	\$ 8,880,354	\$ 696,750	\$ -	\$ 9,577,104
47	1845	Underground Conductors & Devices	\$ 25,708,485	\$ 946,644	\$ -	\$ 26,655,129
47	1850	Line Transformers	\$ 18,186,349	\$ 862,366	\$ -	\$ 19,048,715
47	1855	Services (Overhead & Underground)	\$ 9,626,844	\$ 756,200	\$ -	\$ 10,383,044
47	1860	Meters	\$ 3,781,298	\$ 62,536	\$ -	\$ 3,843,834
47	1860	Meters (Smart Meters)	\$ 7,151,308	\$ 306,541	\$ 201,922	\$ 7,255,927
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 371,548	-\$ 217,678	\$ -	-\$ 589,226	\$ 534,899
-\$ 100,447	-\$ 16,368	\$ -	-\$ 116,816	\$ 400,357
\$ -	\$ -	\$ -	\$ -	\$ 4,218,143
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 4,690,985	-\$ 154,454	\$ -	-\$ 4,845,439	\$ 3,754,578
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 6,966,708	-\$ 262,427	\$ -	-\$ 7,229,136	\$ 11,836,470
-\$ 8,258,965	-\$ 256,672	\$ -	-\$ 8,515,637	\$ 10,999,164
-\$ 4,145,197	-\$ 48,108	\$ -	-\$ 4,193,305	\$ 5,383,799
-\$ 13,301,856	-\$ 498,485	\$ -	-\$ 13,800,341	\$ 12,854,788
-\$ 8,385,308	-\$ 382,115	\$ -	-\$ 8,767,423	\$ 10,281,292
-\$ 1,988,157	-\$ 176,237	\$ -	-\$ 2,164,394	\$ 8,218,650
-\$ 1,832,881	-\$ 129,619	\$ -	-\$ 1,962,500	\$ 1,881,334
-\$ 1,969,723	-\$ 492,083	\$ 78,259	-\$ 2,383,547	\$ 4,872,380
\$ -	\$ -	\$ -	\$ -	\$ -

**Newmarket – Tay Power Distribution Ltd.**  
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47	1908	Buildings & Fixtures	\$ 281,705	\$ 9,825	\$ -	\$ 291,530	-\$ 79,057	-\$ 8,597	\$ -	-\$ 87,654	\$ 203,876
13	1910	Leasehold Improvements	\$ 1,012,021	\$ 83,020	\$ -	\$ 1,095,041	-\$ 493,137	-\$ 163,036	\$ -	-\$ 656,173	\$ 438,868
8	1915	Office Furniture & Equipment (10 years)	\$ 333,113	\$ 10,921	\$ -	\$ 344,035	-\$ 169,557	-\$ 32,768	\$ -	-\$ 202,326	\$ 141,709
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 402,030	\$ 72,199	\$ -	\$ 474,229	-\$ 171,046	-\$ 77,379	\$ -	-\$ 248,425	\$ 225,804
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,969,573	\$ 56,228	-\$ 79,798	\$ 2,946,004	-\$ 1,760,532	-\$ 238,224	\$ 79,798	-\$ 1,918,958	\$ 1,027,045
8	1935	Stores Equipment	\$ 66,206	\$ 29,587	\$ -	\$ 95,793	-\$ 53,068	-\$ 6,802	\$ -	-\$ 59,871	\$ 35,922
8	1940	Tools, Shop & Garage Equipment	\$ 251,505	\$ 15,101	\$ -	\$ 266,606	-\$ 118,682	-\$ 23,909	\$ -	-\$ 142,591	\$ 124,015
8	1945	Measurement & Testing Equipment	\$ 97,313	\$ -	\$ -	\$ 97,313	-\$ 65,552	-\$ 9,400	\$ -	-\$ 74,952	\$ 22,360
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 Supervisor Equipment	\$ 281,729	\$ -	\$ -	\$ 281,729	-\$ 183,516	-\$ 17,822	\$ -	-\$ 201,338	\$ 80,391
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 25,193,685	-\$ 3,304,990	\$ -	-\$ 28,498,675	\$ 5,781,279	\$ 466,887	\$ -	\$ 6,248,166	-\$ 22,250,509
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 103,207,741</b>	<b>\$ 4,271,199</b>	<b>-\$ 281,720</b>	<b>\$ 107,197,220</b>	<b>-\$ 49,324,643</b>	<b>-\$ 2,745,298</b>	<b>\$ 158,057</b>	<b>-\$ 51,911,884</b>	<b>\$ 55,285,337</b>



	Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
	Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
	<b>Total PP&amp;E</b>	\$ 103,207,741	\$ 4,271,199	-\$ 281,720	\$ 107,197,220		-\$ 49,324,643	-\$ 2,745,298	\$ 158,057	-\$ 51,911,884	\$ 55,285,337
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
	<b>Total</b>							-\$ 2,745,298			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

**Net Depreciation**

-\$ 2,745,298

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard	CGAAP
Year	2014

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>1</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,124,124	\$ 13,291		\$ 1,137,416
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173
N/A	1805	Land	\$ 4,218,143	\$ 123,214		\$ 4,341,357
47	1808	Buildings	\$ -			\$ -
13	1810	Leasehold Improvements	\$ -			\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 587,593	-\$ 223,367		-\$ 810,959	\$ 326,456
-\$ 116,816	-\$ 15,729		-\$ 132,545	\$ 384,628
\$ -			\$ -	\$ 4,341,358
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -

47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -
47	1820	Distribution Station Equipment <=50 kV	\$ 8,600,017	\$ 21,370		\$ 8,621,387
47	1825	Storage Battery Equipment	\$ -			\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,065,606	\$ 619,916	-\$ 364,931	\$ 19,320,591
47	1835	Overhead Conductors & Devices	\$ 19,514,801	\$ 1,078,406	-\$ 450,889	\$ 20,142,318
47	1840	Underground Conduit	\$ 9,577,104	\$ 364,921	-\$ 201,693	\$ 9,740,332
47	1845	Underground Conductors & Devices	\$ 26,655,129	\$ 518,225	-\$ 637,472	\$ 26,535,882
47	1850	Line Transformers	\$ 19,048,715	\$ 544,441	-\$ 754,639	\$ 18,838,518
47	1855	Services (Overhead & Underground)	\$ 10,383,044	\$ 329,117		\$ 10,712,161
47	1860	Meters	\$ 3,843,834	\$ 41,149	-\$ 466,082	\$ 3,418,901
47	1860	Meters (Smart Meters)	\$ 7,255,927	\$ 530,182	-\$ 84,123	\$ 7,701,987
N/A	1905	Land	\$ -			\$ -
47	1908	Buildings & Fixtures	\$ 291,530	\$ 5,618		\$ 297,148
13	1910	Leasehold Improvements	\$ 1,095,041	\$ 121,064	-\$ 37,456	\$ 1,178,649
8	1915	Office Furniture & Equipment (10 years)	\$ 344,035		-\$ 95,619	\$ 248,416
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -
10	1920	Computer Equipment - Hardware	\$ 474,229	\$ 95,429	-\$ 87,221	\$ 482,437
45	1920	Computer Equip.- Hardware(Post Mar. 22/04)	\$ -			\$ -
45.1	1920	Computer Equip.- Hardware(Post Mar. 19/07)	\$ -			\$ -
10	1930	Transportation Equipment	\$ 2,946,004	\$ 143,322	-\$ 64,665	\$ 3,024,661
8	1935	Stores Equipment	\$ 95,793	\$ 11,722		\$ 107,515
8	1940	Tools, Shop & Garage Equipment	\$ 266,606	\$ 35,025		\$ 301,630
8	1945	Measurement & Testing Equipment	\$ 97,313			\$ 97,313
8	1950	Power Operated Equipment	\$ -			\$ -
8	1955	Communications Equipment	\$ -			\$ -

\$ -			\$ -	\$ -
-\$ 5,118,582	-\$ 347,307		-\$ 5,465,889	\$ 3,155,498
\$ -			\$ -	\$ -
-\$ 8,139,825	-\$ 753,884	\$ 364,931	-\$ 8,528,778	\$ 10,962,455
-\$ 9,317,141	-\$ 706,819	\$ 450,889	-\$ 9,573,071	\$ 10,708,820
-\$ 4,647,674	-\$ 528,837	\$ 201,693	-\$ 4,974,818	\$ 4,781,279
-\$ 14,786,942	-\$ 765,149	\$ 637,472	-\$ 14,914,620	\$ 11,655,581
-\$ 9,358,435	-\$ 651,273	\$ 754,639	-\$ 9,255,070	\$ 9,592,924
-\$ 2,574,403	-\$ 396,967		-\$ 2,971,370	\$ 7,751,380
-\$ 1,969,609	-\$ 128,749	\$ 466,082	-\$ 1,632,275	\$ 1,790,783
-\$ 2,345,025	-\$ 503,863	\$ 35,870	-\$ 2,813,019	\$ 4,916,659
\$ -			\$ -	\$ -
-\$ 87,654	-\$ 8,901		-\$ 96,555	\$ 200,593
-\$ 735,329	-\$ 180,193	\$ 37,456	-\$ 878,066	\$ 300,583
-\$ 202,292	-\$ 27,044	\$ 95,619	-\$ 133,717	\$ 114,699
\$ -			\$ -	\$ -
-\$ 248,425	-\$ 80,421	\$ 87,221	-\$ 241,624	\$ 240,813
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -
-\$ 1,995,405	-\$ 172,913	\$ 64,665	-\$ 2,103,653	\$ 921,008
-\$ 60,401	-\$ 9,104		-\$ 69,505	\$ 38,010
-\$ 142,728	-\$ 24,183		-\$ 166,911	\$ 134,720
-\$ 75,183	-\$ 8,603		-\$ 83,786	\$ 13,527
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -

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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 Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 202,298	-\$ 25,532	-\$ 227,830	\$ 53,899	
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -		\$ -	\$ 0	
47	1990	Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	
47	1995	Contributions & Grants	-\$ 28,498,675	-\$ 1,821,746		-\$ 30,320,421	\$ 7,322,156	\$ 1,154,804	\$ 8,476,960	-\$ 21,843,460	
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -		\$ -	\$ -	
			\$ -			\$ -	\$ -		\$ -	\$ -	
		<b>Sub-Total</b>	<b>\$ 107,197,220</b>	<b>\$ 2,774,668</b>	<b>-\$ 3,244,788</b>	<b>\$ 106,727,099</b>	<b>-\$ 55,389,604</b>	<b>-\$ 4,404,032</b>	<b>\$ 3,196,535</b>	<b>-\$ 56,597,101</b>	<b>\$ 50,542,211</b>
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -			\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -			\$ -	\$ -	
		<b>Total PP&amp;E</b>	<b>\$ 107,197,220</b>	<b>\$ 2,774,668</b>	<b>-\$ 3,244,788</b>	<b>\$ 106,727,099</b>	<b>-\$ 55,389,604</b>	<b>-\$ 4,404,032</b>	<b>\$ 3,196,535</b>	<b>-\$ 56,597,101</b>	<b>\$ 50,542,211</b>
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>									
		<b>Total</b>						<b>-\$ 4,404,032</b>			

10		Transportation
8		Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

-\$ 4,404,032

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard      CGAAP      Revised CGAAP with change in asset useful lives  
 Year                              2014

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,124,124	\$ 13,291		\$ 1,137,416	-\$ 589,226	-\$ 223,367		-\$ 812,592	\$ 324,823
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173	-\$ 116,816	-\$ 15,729		-\$ 132,545	\$ 384,628
N/A	1805	Land	\$ 4,218,143	\$ 123,214		\$ 4,341,357	\$ -			\$ -	\$ 4,341,357
47	1808	Buildings	\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,600,017	\$ 21,370		\$ 8,621,387	-\$ 4,845,439	-\$ 158,842		-\$ 5,004,281	\$ 3,617,105
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,065,606	\$ 619,916	-\$ 364,931	\$ 19,320,591	-\$ 7,229,136	-\$ 291,657	\$ 364,931	-\$ 7,155,862	\$ 12,164,729
47	1835	Overhead Conductors & Devices	\$ 19,514,801	\$ 1,078,406	-\$ 450,889	\$ 20,142,318	-\$ 8,515,637	-\$ 272,220	\$ 450,889	-\$ 8,336,968	\$ 11,805,350
47	1840	Underground Conduit	\$ 9,577,104	\$ 364,921	-\$ 201,693	\$ 9,740,332	-\$ 4,193,305	-\$ 181,070	\$ 201,693	-\$ 4,172,682	\$ 5,567,650
47	1845	Underground Conductors & Devices	\$ 26,655,129	\$ 518,225	-\$ 637,472	\$ 26,535,882	-\$ 13,800,341	-\$ 438,097	\$ 637,472	-\$ 13,600,966	\$ 12,934,916
47	1850	Line Transformers	\$ 19,048,715	\$ 544,441	-\$ 754,639	\$ 18,838,518	-\$ 8,767,423	-\$ 406,216	\$ 754,639	-\$ 8,418,999	\$ 10,419,518
47	1855	Services (Overhead & Underground)	\$ 10,383,044	\$ 329,117		\$ 10,712,161	-\$ 2,164,394	-\$ 186,262		-\$ 2,350,656	\$ 8,361,505
47	1860	Meters	\$ 3,843,834	\$ 41,149	-\$ 466,082	\$ 3,418,901	-\$ 1,962,500	-\$ 128,749	\$ 466,082	-\$ 1,625,167	\$ 1,793,734
47	1860	Meters (Smart Meters)	\$ 7,255,927	\$ 530,182	-\$ 84,123	\$ 7,701,987	-\$ 2,383,547	-\$ 503,863	\$ 35,870	-\$ 2,851,541	\$ 4,850,446
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -



		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
		<b>Total PP&amp;E</b>	\$ 107,197,220	\$ 2,774,668	-\$ 3,244,788	\$ 106,727,099	-\$ 51,911,884	-\$ 2,876,194	\$ 3,196,535	-\$ 51,591,542	\$ 55,135,557	
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable*										
		<b>Total</b>						<b>-\$ 2,876,194</b>				

10	Transportation
8	Stores Equipment

<b>Less: Fully Allocated Depreciation</b>	
Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<u>-\$ 2,876,194</u>

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP  
 Year 2015

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,137,416	\$ 66,235		\$ 1,203,650
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173
N/A	1805	Land	\$ 4,341,357	\$ 1,667,782	-\$ 105,109	\$ 5,904,031
47	1808	Buildings	\$ -			\$ -
13	1810	Leasehold Improvements	\$ -			\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,621,387	\$ 8,217,609		\$ 16,838,995
47	1825	Storage Battery Equipment	\$ -			\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,320,591	\$ 739,250		\$ 20,059,841
47	1835	Overhead Conductors & Devices	\$ 20,142,318	\$ 756,177		\$ 20,898,496
47	1840	Underground Conduit	\$ 9,740,332	\$ 392,166		\$ 10,132,498
47	1845	Underground Conductors & Devices	\$ 26,535,882	\$ 673,928		\$ 27,209,809
47	1850	Line Transformers	\$ 18,838,518	\$ 1,137,041		\$ 19,975,559
47	1855	Services (Overhead & Underground)	\$ 10,712,161	\$ 506,243		\$ 11,218,404
47	1860	Meters	\$ 3,418,901	\$ 79,212		\$ 3,498,113
47	1860	Meters (Smart Meters)	\$ 7,701,987	\$ 243,871	-\$ 230,248	\$ 7,715,610
N/A	1905	Land	\$ -			\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 810,959	-\$ 214,518		-\$ 1,025,477	\$ 178,173
-\$ 132,545	-\$ 15,729		-\$ 148,274	\$ 368,899
\$ -			\$ -	\$ 5,904,032
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -
-\$ 5,465,889	-\$ 306,416		-\$ 5,772,305	\$ 11,066,690
\$ -			\$ -	\$ -
-\$ 8,528,778	-\$ 773,388		-\$ 9,302,167	\$ 10,958,800
-\$ 9,573,071	-\$ 735,151		-\$ 10,308,222	\$ 10,782,911
-\$ 4,974,818	-\$ 375,102		-\$ 5,349,920	\$ 4,816,317
-\$ 14,914,620	-\$ 920,079		-\$ 15,834,699	\$ 11,435,074
-\$ 9,255,070	-\$ 706,782		-\$ 9,961,852	\$ 10,050,063
-\$ 2,971,370	-\$ 431,399		-\$ 3,402,769	\$ 7,842,422
-\$ 1,632,275	-\$ 126,376		-\$ 1,758,652	\$ 1,743,619
-\$ 2,813,019	-\$ 516,731	\$ 47,634	-\$ 3,282,116	\$ 4,461,185
\$ -			\$ -	\$ -





	Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
	Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
	<b>Total PP&amp;E</b>	\$ 106,727,099	\$ 12,859,628	-\$ 368,208	\$ 119,218,520	-\$ 56,597,101	-\$ 4,415,418	\$ 48,175	-\$ 60,964,343	\$ 58,836,636	
	Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
	<b>Total</b>						-\$ 4,415,418				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<u>-\$ 4,415,418</u>

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard      CGAAP  
 Revised CGAAP with change in asset useful lives  
 Year                              2015

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,137,416	\$ 66,235		\$ 1,203,650
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173
N/A	1805	Land	\$ 4,341,357	\$ 1,667,782	-\$ 105,109	\$ 5,904,031
47	1808	Buildings	\$ -			\$ -
13	1810	Leasehold Improvements	\$ -			\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,621,387	\$ 8,217,609		\$ 16,838,995
47	1825	Storage Battery Equipment	\$ -			\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,320,591	\$ 739,250		\$ 20,059,841
47	1835	Overhead Conductors & Devices	\$ 20,142,318	\$ 756,177		\$ 20,898,496
47	1840	Underground Conduit	\$ 9,740,332	\$ 392,166		\$ 10,132,498
47	1845	Underground Conductors & Devices	\$ 26,535,882	\$ 673,928		\$ 27,209,809
47	1850	Line Transformers	\$ 18,838,518	\$ 1,137,041		\$ 19,975,559
47	1855	Services (Overhead & Underground)	\$ 10,712,161	\$ 506,243		\$ 11,218,404
47	1860	Meters	\$ 3,418,901	\$ 79,212		\$ 3,498,113
47	1860	Meters (Smart Meters)	\$ 7,701,987	\$ 243,871	-\$ 230,248	\$ 7,715,610
N/A	1905	Land	\$ -			\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 812,592	-\$ 214,518		-\$ 1,027,110	\$ 176,540
-\$ 132,545	-\$ 15,729		-\$ 148,274	\$ 368,899
\$ -			\$ -	\$ 5,904,031
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -
\$ -			\$ -	\$ -
-\$ 5,004,281	-\$ 176,764		-\$ 5,181,045	\$ 11,657,950
\$ -			\$ -	\$ -
-\$ 7,155,862	-\$ 305,852		-\$ 7,461,714	\$ 12,598,126
-\$ 8,336,968	-\$ 296,879		-\$ 8,633,847	\$ 12,264,649
-\$ 4,172,682	-\$ 182,535		-\$ 4,355,218	\$ 5,777,280
-\$ 13,600,966	-\$ 464,474		-\$ 14,065,441	\$ 13,144,369
-\$ 8,418,999	-\$ 432,210		-\$ 8,851,209	\$ 11,124,350
-\$ 2,350,656	-\$ 194,865		-\$ 2,545,521	\$ 8,672,883
-\$ 1,625,167	-\$ 129,333		-\$ 1,754,500	\$ 1,743,613
-\$ 2,851,541	-\$ 516,731	\$ 47,634	-\$ 3,320,638	\$ 4,394,971
\$ -			\$ -	\$ -



		Less Socialized Renewable Energy Generation Investments (input as negative)										
						\$ -				\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
		Total PP&E	\$ 106,727,099	\$ 12,859,628	-\$ 368,208	\$ 119,218,520		-\$ 51,591,542	-\$ 2,907,745	\$ 80,485	-\$ 54,418,802	\$ 64,799,717
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
		Total							-\$ 2,907,745			

10		Transportation
8		Stores Equipment

<b>Less: Fully Allocated Depreciation</b>	
Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<u>-\$ 2,907,745</u>

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP  
 Year 2016

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost			
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,203,650	\$ 62,151	\$ -	\$ 1,265,801
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173	\$ -	\$ -	\$ 517,173
N/A	1805	Land	\$ 5,904,032	\$ 105,732	-\$ 465,591	\$ 5,544,173
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 16,838,995	\$ 98,298	\$ -	\$ 16,937,294
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 20,260,967	\$ 5,267,334	\$ -	\$ 25,528,302
47	1835	Overhead Conductors & Devices	\$ 21,091,134	\$ 1,433,503	\$ -	\$ 22,524,637
47	1840	Underground Conduit	\$ 10,166,237	\$ 664,373	\$ -	\$ 10,830,610
47	1845	Underground Conductors & Devices	\$ 27,269,773	\$ 558,459	\$ -	\$ 27,828,231
47	1850	Line Transformers	\$ 20,011,915	\$ 530,989	\$ -	\$ 20,542,904
47	1855	Services (Overhead & Underground)	\$ 11,245,191	\$ 536,933	\$ -	\$ 11,782,124
47	1860	Meters	\$ 3,502,271	\$ 18,600	\$ -	\$ 3,520,871
47	1860	Meters (Smart Meters)	\$ 7,743,301	\$ 301,497	-\$ 90,573	\$ 7,954,225
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -

Accumulated Depreciation				
Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
-\$ 1,025,477	-\$ 154,828	\$ -	-\$ 1,180,305	\$ 85,496
-\$ 148,274	-\$ 15,729	\$ -	-\$ 164,004	\$ 353,170
\$ -	\$ -	\$ -	\$ -	\$ 5,544,173
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 5,772,305	-\$ 537,648	\$ -	-\$ 6,309,953	\$ 10,627,341
\$ -	\$ -	\$ -	\$ -	\$ -
-\$ 9,302,167	-\$ 531,348	\$ -	-\$ 9,833,515	\$ 15,694,786
-\$ 10,308,222	-\$ 1,080,827	\$ -	-\$ 11,389,049	\$ 11,135,588
-\$ 5,349,920	-\$ 183,359	\$ -	-\$ 5,533,278	\$ 5,297,331
-\$ 15,834,699	-\$ 1,068,214	\$ -	-\$ 16,902,912	\$ 10,925,319
-\$ 9,961,852	-\$ 695,135	\$ -	-\$ 10,656,987	\$ 9,885,917
-\$ 3,402,769	-\$ 460,871	\$ -	-\$ 3,863,640	\$ 7,918,484
-\$ 1,758,652	-\$ 123,096	\$ -	-\$ 1,881,748	\$ 1,639,123
-\$ 3,282,116	-\$ 536,860	\$ 50,422	-\$ 3,768,555	\$ 4,185,670
\$ -	\$ -	\$ -	\$ -	\$ -



		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -	
		<b>Total PP&amp;E</b>	\$ 119,800,979	\$ 3,511,539	-\$ 556,163	\$ 122,756,355	-\$ 60,964,343	-\$ 4,558,008	\$ 50,422	-\$ 65,471,930	\$ 57,284,425	
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
		<b>Total</b>						-\$ 4,558,008				

10	Transportation
8	Stores Equipment

<b>Less: Fully Allocated Depreciation</b>	
Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<u>-\$ 4,558,008</u>

Appendix 2-BA

Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives  
 Year 2016

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,203,650	\$ 62,151	\$ -	\$ 1,265,801	-\$ 1,027,110	-\$ 154,828		-\$ 1,181,938	\$ 83,863
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173	\$ -	\$ -	\$ 517,173	-\$ 148,274	-\$ 15,729		-\$ 164,004	\$ 353,170
N/A	1805	Land	\$ 5,904,031	\$ 105,732	-\$ 465,591	\$ 5,544,172	\$ -	\$ -		\$ -	\$ 5,544,172
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 16,838,995	\$ 98,298	\$ -	\$ 16,937,294	-\$ 5,181,045	-\$ 365,464		-\$ 5,546,509	\$ 11,390,785
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 20,059,841	\$ 5,267,334	\$ -	\$ 25,327,175	-\$ 7,461,714	-\$ 274,409		-\$ 7,736,123	\$ 17,591,051
47	1835	Overhead Conductors & Devices	\$ 20,898,496	\$ 1,433,503	\$ -	\$ 22,331,999	-\$ 8,633,847	-\$ 396,278		-\$ 9,030,125	\$ 13,301,873
47	1840	Underground Conduit	\$ 10,132,498	\$ 664,373	\$ -	\$ 10,796,871	-\$ 4,355,218	-\$ 193,862		-\$ 4,549,080	\$ 6,247,791
47	1845	Underground Conductors & Devices	\$ 27,209,809	\$ 558,459	\$ -	\$ 27,768,268	-\$ 14,065,441	-\$ 476,965		-\$ 14,542,406	\$ 13,225,862
47	1850	Line Transformers	\$ 19,975,559	\$ 530,989	\$ -	\$ 20,506,548	-\$ 8,851,209	-\$ 453,326		-\$ 9,304,535	\$ 11,202,013
47	1855	Services (Overhead & Underground)	\$ 11,218,404	\$ 536,933	\$ -	\$ 11,755,337	-\$ 2,545,521	-\$ 204,616		-\$ 2,750,137	\$ 9,005,200
47	1860	Meters	\$ 3,498,113	\$ 18,600	\$ -	\$ 3,516,713	-\$ 1,754,500	-\$ 123,096		-\$ 1,877,596	\$ 1,639,117
47	1860	Meters (Smart Meters)	\$ 7,715,610	\$ 301,497	-\$ 90,573	\$ 7,926,534	-\$ 3,320,638	-\$ 536,860	\$ 50,422	-\$ 3,807,077	\$ 4,119,457
N/A	1905	Land	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -





