



Cooperative Hydro Embrun Inc.

2019 IRM APPLICATION
EB-2018-0028

Submitted on: August 13, 2018

Coopérative Hydro Embrun
821 Notre Dame Rue, Embrun, ON
(613) 443-5110



August 13, 2018

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

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: 2019 IRM application (EB-2018-0028)

Dear Ms. Walli,

Cooperative Hydro Embrun Inc. is pleased to submit to the Ontario Energy Board its 2019 IRM Application. This application is being filed pursuant to the Board's e-Filing Services.

Hard copies of the application will be sent to the OEB's offices via within a week.

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

Yours truly,

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

Benoit Lamarche, General Manager
Coopérative Hydro Embrun
821 Notre Dame Rue Russell, ON
(613) 443-5110

TABLE OF CONTENTS

1	Table of Contents.....	2
2	1 Introduction.....	4
3	2 Distributor's profile	7
4	3 publication notice	8
5	4 Price cap adjustment	9
6	5 Revenue to Cost Ratio Adjustment	10
7	6 Rate Design for Residential Class	11
8	7 RTSR Adjustment	12
9	8 Deferral and Variance Account	14
10	9 Specific Service Charge	15
11	10 Global Adjustment.....	15
12	11 Disposition of LRAMVA	19
13	12 Tax Change	19
14	13 ICM/Z-Factor	19
15	14 Current Tariff Sheet.....	19
16	15 Proposed Tariff Sheet	20
17	16 Bill Impact.....	20
18	17 Certification of Evidence.....	21
19	Appendices	22

Table of Figures

1	Table 1 - Price Cap Parameters.....	9
2	Table 2 - Revenue To Cost Ratio Adjustment	10
3	Table 3 - Revenue To Cost Ratio Adjustment	11
4	Table 4 - Current vs Proposed Distribution Rates	11
5	Table 5 - Proposed RTSR.....	12
6	Table 6 - Deferral and Variance Account balances	14
7	Table 7 – Summary of Bill Impacts	20

IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.

1998, c.15, (Schedule B); **AND IN THE MATTER OF** an

Application by Cooperative Hydro Embrun Inc. to the Ontario Energy Board for an Order
or Orders approving or fixing just and reasonable distribution rates and other service
charges to be effective January 1, 2019.

1 INTRODUCTION

Cooperative Hydro Embrun Inc. hereby applies to the Ontario Energy Board (the "Board")
for approval of its 2019 Distribution Rate Adjustments effective January 1, 2019.
Cooperative Hydro Embrun applies for an Order or Orders approving the proposed
distribution rates and other charges as set out in Appendix 2 of this Application as just
and reasonable rates and charges pursuant to Section 78 of the OEB Act.

Cooperative Hydro Embrun has followed Chapter 3 of the Board's Filing Requirements for
Transmission and Distribution Applications dated July 12, 2018 along with the Key
References listed at section 3.1.1 of the Chapter 3 Incentive Rate-Setting Applications

In the event that the Board is unable to provide a Decision and Order in this Application
for implementation by the Applicant as of January 1, 2019, Cooperative Hydro Embrun
requests that the Board issue an Interim Rate Order declaring the current Distribution
Rates and Specific Service Charges as interim until the decided implementation date of
the approved 2019 distribution rates. If the effective date does not coincide with the
Board's decided implementation date for 2019 distribution rates and charges,
Cooperative Hydro Embrun requests to be permitted to recover the incremental revenue
from the effective date to the implementation date.

Cooperative Hydro Embrun requests that this application be disposed of by way of a
written hearing. Cooperative Hydro Embrun confirms that the billing determinants used

1 in the model are from most recent reported RRR filings. The utility reviewed both the
2 existing "Tariff Sheets" and billing determinants in the pre-populated worksheets and
3 confirms that they were accurate.

4 In the preparation of this application, Cooperative Hydro Embrun used the 2019 IRM Rate
5 Generator issued on July 12, 2018. The rate and other adjustments being applied for and
6 as calculated through the use of the above models include a Price Cap Incentive Rate-
7 Setting ("Price Cap IR") option to adjust its 2019 rates. (The Price Cap IR methodology
8 provides for a mechanistic and formulaic adjustment to distribution rates and charges in
9 the period between Cost of Service applications). The model also adjusts Retail
10 Transmission Service Rates in accordance with Board Guideline G-2008-0001 -
11 Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

12 Cooperative Hydro Embrun also applies for the following matter;

- 13 • Continuance of the Specific Services charges and Loss Factors.
- 14 • Continuance of the MicroFit monthly charge.
- 15 • Continuance of the Smart Meter Entity charge.
- 16 • In compliance of the OEB's new rate design policy for residential customers,
17 Cooperative Hydro Embrun requests approval of a revised Minimum Fixed
18 Charge of \$32.02 up from previously Board Approved \$27.84 and Volumetric
19 Charge of \$0.0032 down from previously Board Approved \$0.064. Further
20 details on Bill Impacts are presented at Section 16 of this application.

1 The annual adjustment mechanism is not being applied to the following components of
2 delivery rates:

- 3 • Rate Adders, Rate Riders, Low Voltage Service Charges, Retail Transmission
4 Service Rates, Wholesale Market Service Rate, Rural and Remote Rate
5 Protection Benefit and Charge, Standard Supply Service – Administrative
6 Charge, MicroFIT Service Charge, Specific Service Charges, Transformation and
7 Primary Metering Allowances, Smart Metering Entity Charge

8 CHEI recognizes that the utility, its shareholder and all its customer classes will be
9 affected by the outcome of the herein application.

10

2 DISTRIBUTOR'S PROFILE

Cooperative Hydro Embrun is a Cooperative that is owned by the people who use its services and carries on the business of distributing electricity within the Town of Embrun. Cooperative Hydro Embrun's customers totals approximately 2260 and is comprised of over 91.05% residential customers while 7.70% are General Service classes. The balance of the utility's customer base is comprised of Street Lights and Unmetered Scattered Load

Cooperative Hydro Embrun relies on approximately 36 km of circuits and delivers energy and power to approximately 2,260 customers. Cooperative Hydro Embrun's circuits include approximately 18 km of overhead lines and 18 km of underground line, all carrying a voltage of less than or equal to 4.8 kV circuits.

Cooperative Hydro Embrun's last Cost of Service application was for rates effective January 1, 2018.

3 PUBLICATION NOTICE

It is CHEI's understanding that the Ontario Energy Board will make arrangements to publish the notice of Application however, if the OEB is unable to do so, the utility proposes that its notice related to this Application appears in the following publications;

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

The primary contact for the herein application is;

Benoit Lamarche, General Manager,

Coopérative Hydro Embrun Inc.

821 rue Notre-Dame

Suite 200

Embrun, ON

K0A 1W1

Tel: 613-443-5110

The alternate contact for the application is;

Manuela Ris-Schofield

Tandem Energy Services Inc.

Tel: 519-856-0080

Mobile: 416-562-9295

4 PRICE CAP ADJUSTMENT

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

In accordance with the Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Cooperative Hydro Embrun was assigned Stretch Factor Group I with a Price Escalator of 1.20, Price Cap Index of 1.20% and a Stretch Factor Value of 0.00%.

The following table shows Cooperative Hydro Embrun's applicable factor for its Price Cap Adjustment.

Table 1 - Price Cap Parameters

Stretch Factor Group	I
Set Price Escalator	1.20%
Revised Price Escalator	0.00%
Stretch Factor Value	0.00%
Productivity Factor	0.00%
Price Cap Index	1.20%

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

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

5 REVENUE TO COST RATIO ADJUSTMENT

In accordance with the Board Approved Settlement Agreement from its 2018 Cost of Service, Cooperative Hydro Embrun is proposing to adjust its revenue to cost ratios for the GS 50-4999kW and the Street Lighting calls and accordingly has updated the Revenue to Cost Ratio model (2018). The resulting per class allocation is shown in the table below. The supporting model has been filed along with this application.

Table 2 - Revenue To Cost Ratio Adjustment

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	27.84		0.0064		1.20%	32.02	0.0032
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	21.11		0.0176		1.20%	21.36	0.0178
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	199.45	-15.4400	4.2387	0.3280	1.20%	186.22	4.6215
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	21.16		0.0145		1.20%	21.41	0.0147
STREET LIGHTING SERVICE CLASSIFICATION	2	0.2300	18.1857	2.0563	1.20%	2.26	20.4849

6 RATE DESIGN FOR RESIDENTIAL CLASS

In accordance with the Rate Design for Residential Electricity policy issued on April 2, 2015, Cooperative Hydro Embrun followed the approach set out in sheet 16 of the rate generator model to implement the second of four yearly adjustment to its Monthly Fixed Charge. Worksheet 16 of the model, which is reproduced below, shows and incremental fixed charge of \$3.80 which falls below the \$4.00 threshold. Table 3 show the existing rates compared to the proposed rates. The bill impacts are discussed further at Section 15 of this application.

Table 3 - Revenue To Cost Ratio Adjustment

Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates ¹	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	27.8400	701,568	78.6%	10.7%	3.80	89.3%	31.64	797,328
Current Residential Variable Rate (inclusive of R/C adj.)	0.0064	191,309	21.4%			10.7%	0.0032	95,654
		892,877						892,982

Table 4 - Current vs Proposed Distribution Rates

Rate Class	Current MFC	Current Volumetric Charge		Proposed MFC	Proposed Volumetric Charge
Residential	27.84	0.0064		32.02	0.0032
GS < 50 kW	21.11	0.0176		21.36	0.0178
GS > 50 kW	199.45	4.2387		186.22	4.6215
USL	21.16	0.0145		21.41	0.0147
Street Lighting	2	18.1857		2.26	20.4849

7 RTSR ADJUSTMENT

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

Cooperative Hydro Embrun used the RTSR Adjustment Worksheets embedded in the IRM Model, to determine the proposed adjustments to the current Retail Transmission Service Rates.

The Loss Factor applied to the metered kWh is the actual Board-approved 2018 Loss Factor.

The proposed adjustments of the Retail Transmission Service Rates are shown in the table below and the detailed calculations can be found in the 2019 IRM Model filed in conjunction with this application.

Table 5 - Proposed RTSR

Retail Transmission Rate - Network Service Rate			
Rate Description	Unit	Current RTSR- Network	Proposed RTSR- Network
Residential	\$/kWh	0.0072	0.0071
GS<50 kW	\$/kWh	0.0066	0.0065
GS>50 kW	\$/kWh	2.6517	2.6235
USL	\$/kW	0.0066	0.0065
Street Lighting	\$/kW	1.9999	1.9786

Retail Transmission Rate - Line and Transformation Connection Service Rate			
Rate Description	Unit	Current RTSR- Connection	Proposed RTSR- Connection
Residential	\$/kWh	0.0058	0.0058
GS<50 kW	\$/kWh	0.0050	0.0050
GS>50 kW	\$/kWh	2.0426	2.0297
USL	\$/kW	0.0050	0.0050
Street Lighting	\$/kW	1.5791	1.5691

8 DEFERRAL AND VARIANCE ACCOUNT

Cooperative Hydro Embrun has completed the Board Staff's 2019 IRM Rate Generator – Tab 3 Continuity Schedule and the threshold test shows a claim per kWh of \$0.0019. The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report (the "EDDVAR Report") provides that during the IRM plan term, the distributor's Group 1 audited account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Since the claim exceed this threshold test amount, Cooperative Hydro Embrun is therefore seeking disposal of its deferral and variance account in this proceeding. The Cooperative Hydro Embrun Group 1 total claim balance is \$52,380 and is comprised of the following account balances. Details of these balances can be found in the 2019 IRM Model.

Table 6 - Deferral and Variance Account balances

Group 1 Accounts		
LV Variance Account	1550	33,172
Smart Metering Entity Charge Variance Account	1551	1,721
RSVA - Wholesale Market Service Charge ⁵	1580	5,851
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	8,815
RSVA - Retail Transmission Network Charge	1584	(4,720)
RSVA - Retail Transmission Connection Charge	1586	2,278
RSVA - Power ⁴	1588	3,237
RSVA - Global Adjustment ⁴	1589	2,025
Disposition and Recovery/Refund of Regulatory Balances (2012)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2014)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2015)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2016)	1595	
Disposition and Recovery/Refund of Regulatory Balances (2017)	1595	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		\$52,380

9 SPECIFIC SERVICE CHARGE

Cooperative Hydro Embrun is applying to continue the current Specific Service Charges, and Loss Factors as approved by the Board (EB-2018-0026).

10 GLOBAL ADJUSTMENT

Cooperative Hydro Embrun 'settlement process has not changed since it completed the OEB's Global Adjustment questionnaire.

CHEI does not have any Class A customers. For its Class B customers, CHEI reviews the general service accounts not eligible on a bi-monthly basis to determine which customers are eligible for the RPP. Any billing adjustments are done as part of the next billing period.

Billing:

Billing is performed once the readings of the smart readers are complete and that all exception reports to these readings are resolved. As such, CHEI uses actual amounts of consumption to bill the customers. As for the rate, CHEI consistently uses the Global adjustment 2nd estimate rate posted on the IESO website for the settlement month (For all customer classes).

RPP / Non-RPP customers:

When completing RPP vs. market price claim submitted via the IESO Portal, CHEI uses a bottom up approach. The utility pulls out the RPP revenues for the month, divide that amount by the fixed OEB power rate to determine the kWh. With the total amount of kWh's sold obtained, CHEI then multiplies the amount with the estimated power rate and that results in the amount of dollars claimed/paid from/to IESO.

1 *The data used to determine the volume of RPP/non-RPP customers*
2 *comes from the Billing stats exported directly from the billing system.*
3 *This data is eventually compared to the Hydro One invoice (power bill)*
4 *which is received mid-month following the billing period (ie. Received*
5 *Jan 19, 2018 for the billing of December 2017). Once CHEI confirms*
6 *that the volume from the Billing stats corresponds to the power bill*
7 *received, the Non-RPP customers' cycles are identified in order to*
8 *calculate the Non-RPP volume. The RPP volume is then obtained by*
9 *difference.*

10 *CHEI trues-up on a monthly basis upon receipt of the power bills from*
11 *IESO and Hydro One. The difference between estimates and actuals,*
12 *whether a payment or a claim is settled in the following month.*

13 ***Requests for dispositions:***

14 *CHEI does not record any dispositions without the approval of the OEB.*
15 *CHEI completes its request for disposition on an annual basis by*
16 *completing the GA Analysis Workform. Once CHEI received approval*
17 *from the OEB, CHEI makes the proper dispositions in the accounts.*

18 *If OEB refuses a portion or the full balance of the request, the portion*
19 *refused is adjusted directly in the income statement in order to prevent*
20 *requesting the balance a second time.*

21 ***Accounting:***

22 *CHEI used the accrual method of accounting for the year but not on a*
23 *monthly basis. In other words, CHEI does not record unbilled revenues*
24 *during the year since CHEI used actual consumption. However, in order*
25 *to properly cut-off their year-end, CHEI records an unbilled revenue*
26 *only at year-end (December 31). This unbilled revenue is based on the*
27 *following format:*

- *Actual client consumption for December * GA final rate of December*
- *This method of accounting ensures that the consumption of January to December is properly reflected and accounted for in the year ended December 31, 20XX.*
- *Amounts recorded in accounts 1588 and 1589 consists of the difference between what was billed (2nd Estimate rate * Actual amount of consumption) and what it should actually be (Actual rate * Actual amount of consumption). CHEI tracks the variances in a spreadsheet on a monthly basis. However, CHEI records the variance in account 1588 and 1589 only on a quarterly basis (after having a second review of the information performed by the external accountants (BDO Canada LLP).*
- *The external accountant (BDO Canada LLP) makes subsequent adjustments, if any, when they are reviewing the calculations performed by CHEI. The adjustments are made only to reflect the calculation based on the point above.*

Internal Controls:

In terms of Control and Oversight, CHEI follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process where possible. In addition, CHEI does monthly bill testing for each class of customer, recalculates the various charges based on approved rates and ensure all correct GL accounts are used. CHEI also has routine month end balancing processes to ensure sub ledger

1 *In order to ensure that the information used is correct, CHEI will also*
2 *perform the following controls (in addition to the ones noted in the*
3 *descriptions above).*

- 4 *▪ CHEI documents the actual consumption figures used in its*
5 *RPP settlement process in an Excel Spreadsheet which shows*
6 *the allocation between RPP and non-RPP customers.*
- 7 *▪ The Manager of CHEI is the only one who has access to the*
8 *file.*
- 9 *▪ On a quarterly basis, the information is reviewed by an*
10 *external firm (BDO Canada LLP) to ensure that the*
11 *information in the spreadsheet and corresponding*
12 *adjustments are valid.*

13 *With respect to Capacity Based Recovery (CBR), CHEI confirms that it*
14 *has followed accounting guidance on the disposition of CBR variances.*

15 *The Chapter 3 filing requirements state that if the distributor did not*
16 *have any Class A customers during the period where the Account 1580*
17 *CBR Class B sub-account balance accumulated, the rate generator*
18 *model will also transfer the subaccount balance to Account 1580 WMS*
19 *control account and include the CBR amounts as part of the general*
20 *purpose Group 1 DVA rate riders.*

21 *CHEI confirms that the balance of Class B sub-account balance*
22 *accumulated was transferred in 2017. The remaining balance of CBR*
23 *Class B consists of 2017's transactions. These will be transferred to the*
24 *1580 WMS account in the following year if the are accumulating.*

25 *The utility has completed and filed along with this application the GA*
26 *work form. 2014-2016 are consistent with the information filed in*
27 *CHEI's 2018 Cost of Service. There are no variances to explain.*

11 DISPOSITION OF LRAMVA

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications if the balance is deemed significant by the applicant.

Cooperative Hydro Embrun has populated the LRAMVA work form and found the balance not to be significant enough to include in its claim as the utility filed a 2018 Cost of Service application. CHEI proposes to explore the possibility of disposing of its LRAMVA balances in its next IRM application in 2020.

12 TAX CHANGE

Cooperative Hydro Embrun's auditors (BDO) have completed worksheets 8 of the IRM model which resulted in a tax change of \$19 from the tax rates embedded in its OEB 2018 Board Approved base rate. Since the amount is marginal, CHEI proposes disregard the amount and recalculate it during its 2020 IRM.

13 ICM/Z-FACTOR

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

14 CURRENT TARIFF SHEET

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

15 PROPOSED TARIFF SHEET

The proposed tariff sheets generated by the 2019 IRM Rate Generator are provided in the Appendix 2.

16 BILL IMPACT

Table 5 below shows the bill impacts. The bill impacts are calculated based on the dollar change in Sub-Total C – Delivery divided by total bill before tax and before OCEB at current rates. The 10% percentile was calculated in the following manner

- 1) The utility produced a report for its 2018 Cost of Service application which included Residential Customer Number and their Monthly Consumptions.
- 2) The report was then sorted by lowest to highest consumption.
- 3) Less than 50kWh monthly consumption was removed from the file.
- 4) The utility then calculate the 10th percentile by taking 10% of the customer count (or number of records in the report) , (e.g. 2120 customer = 212)
- 5) The utility then found the record in question. The customer's consumption of 301 kWh/month became the "ceiling" for the lowest 10th percentile.
- 6) The file used to calculate the 10th percentile is attached for your review.

The total residential bill impact for the 10th percentile level of 301 kWh is 4.8%. The residential bill impact for the standard 750kWh is 1.5%. Detailed bill impacts for each rate class are provided in the Appendix 3

With the exception of the GS<50 which uses the typical 2000 kWh/month, the other classes were calculated using a rounded monthly average consumption.

Table 7 – Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%

RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$1.78	5.41%	\$1.78	4.28%	\$1.70	3.27%	\$1.79	1.45%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$0.65	1.11%	\$0.65	0.81%	\$0.44	0.41%	\$0.46	0.16%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$17.39	3.21%	\$30.59	4.93%	\$27.31	2.74%	\$30.86	0.55%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$0.08	1.37%	\$0.08	0.74%	\$0.04	0.24%	\$0.04	0.06%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$241.14	12.85%	\$253.14	13.27%	\$251.64	12.10%	\$284.35	4.39%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$3.19	10.60%	\$3.19	9.38%	\$3.15	8.24%	\$3.31	4.84%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$1.78	5.41%	\$2.08	4.90%	\$2.00	3.79%	\$2.26	1.44%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$3.19	10.60%	\$3.31	9.65%	\$3.28	8.49%	\$3.71	4.43%

1

2 **17 CERTIFICATION OF EVIDENCE**

3 As General Manager of Cooperative Hydro Embrun Inc. I certify that, to the best of my
4 knowledge, the evidence filed in the herein Incentive Rate-Setting Application is accurate,
5 complete, and consistent with the requirements of the Chapter 3 Filing Requirements for
6 Electricity Distribution Rate Applications as revised on July 12, 2018. I also confirm that
7 internal controls and processes are in place for the preparation, review, verification and
8 oversight of any account balances that are being requested for disposal.

9

10 Respectfully submitted,

11

12 *Original Signed by:*

13

14 Benoit Lamarche

15 Coopérative Hydro Embrun

16 821 Notre Dame Rue, Embrun, ON

17 (613) 443-5110

APPENDICES

Appendix 1	2018 Current Tariff Sheet
Appendix 2	2019 Proposed Tariff Sheet
Appendix 3	Bill Impacts
Appendix 4	2018 RRWF

1 **Appendix 1 2018 Current Tariff Sheet**

2

SCHEDULE B: TARIFF OF RATES AND CHARGES
DECISION AND RATE ORDER
COOPERATIVE HYDRO EMBRUN INC.
EB-2017-0035
JANUARY 25, 2018

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	27.84
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$	0.21
Distribution Volumetric Rate	\$/kWh	0.0064
Low Voltage Service Rate	\$/kWh	0.0033
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	21.11
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0176
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	199.45
Distribution Volumetric Rate	\$/kW	4.2387
Low Voltage Service Rate	\$/kW	0.0038
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.2309
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0696
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.0318)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6517
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0426

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per customer)	\$	21.16
Distribution Volumetric Rate	\$/kWh	0.0145
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0024
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per connection)	\$	2.00
Distribution Volumetric Rate	\$/kW	18.1857
Low Voltage Service Rate	\$/kW	0.8367
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.3068
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0832
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.1225)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9999
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5791

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

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	10.00
----------------	----	-------

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	20.00
Collection of account charge - no disconnection - after regular hours	\$	50.00
Disconnect/Reconnect at meter - during regular hours	\$	25.00
Disconnect/Reconnect at meter - after regular hours	\$	50.00
Disconnect/reconnect charge - at pole during regular hours	\$	185.00
Disconnect/reconnect charge - at pole after hours	\$	415.00
Install/Remove Load Control Device - during regular hours	\$	25.00
Install/Remove Load Control Device - after regular hours	\$	50.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0035

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	1.0749
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0650

1 **Appendix 2 2019 Proposed Tariff Sheet**

2

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	32.02
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$	0.21
Distribution Volumetric Rate	\$/kWh	0.0032
Low Voltage Service Rate	\$/kWh	0.0033
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019	\$/kWh	0.0004
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020	\$/kWh	(0.0008)
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0001
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	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	21.36
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0178
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019 Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020 Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
-----------------------------------------------------------------	----	------

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	186.22
Distribution Volumetric Rate	\$/kW	4.6215
Low Voltage Service Rate	\$/kW	1.0823
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.2309
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020		
Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0696
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.0318)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6235
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0297

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per customer)	\$	21.41
Distribution Volumetric Rate	\$/kWh	0.0147
Low Voltage Service Rate	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0024
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 (per connection)	\$	2.26
Distribution Volumetric Rate	\$/kW	20.4849
Low Voltage Service Rate	\$/kW	0.8367
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.3068
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2019		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until December 31, 2020		
Applicable only for Non-RPP Customers	\$/kWh	(0.0008)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2018) - effective until December 31, 2020	\$/kW	0.0832
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until December 31, 2020	\$/kW	(0.1225)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9786
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5691

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	10.00
----------------	----	-------

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

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

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	20.00
Collection of account charge - no disconnection - after regular hours	\$	50.00
Disconnect/Reconnect at meter - during regular hours	\$	25.00
Disconnect/Reconnect at meter - after regular hours	\$	50.00
Disconnect/reconnect charge - at pole during regular hours	\$	185.00
Disconnect/reconnect charge - at pole after hours	\$	415.00
Install/Remove Load Control Device - during regular hours	\$	25.00
Install/Remove Load Control Device - after regular hours	\$	50.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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)		

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

RESIDENTIAL SERVICE CLASSIFICATION

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	1.0749
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0650

Appendix 3 Bill Impacts

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.

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

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.84	1	\$ 27.84	\$ 32.02	1	\$ 32.02	\$ 4.18	15.01%
Distribution Volumetric Rate	\$ 0.0064	750	\$ 4.80	\$ 0.0032	750	\$ 2.40	\$ (2.40)	-50.00%
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ 0.21	1	\$ 0.21	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 32.93			\$ 34.71	\$ 1.78	5.41%
Line Losses on Cost of Power	\$ 0.0820	50	\$ 4.08	\$ 0.0820	50	\$ 4.08	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0021	750	\$ 1.58	\$ 0.0021	750	\$ 1.58	\$ -	0.00%
Riders								
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0033	750	\$ 2.48	\$ 0.0033	750	\$ 2.48	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.62			\$ 43.40	\$ 1.78	4.28%
RTSR - Network	\$ 0.0072	800	\$ 5.76	\$ 0.0071	800	\$ 5.68	\$ (0.08)	-1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	800	\$ 4.64	\$ 0.0058	800	\$ 4.64	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 52.02			\$ 53.72	\$ 1.70	3.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	800	\$ 2.88	\$ 0.0036	800	\$ 2.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 116.88			\$ 118.58	\$ 1.70	1.45%
HST	13%		\$ 15.19	13%		\$ 15.42	\$ 0.22	1.45%
8% Rebate	8%		\$ (9.35)	8%		\$ (9.49)	\$ (0.14)	
Total Bill on TOU			\$ 122.72			\$ 124.51	\$ 1.79	1.45%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.11	1	\$ 21.11	\$ 21.36	1	\$ 21.36	\$ 0.25	1.18%
Distribution Volumetric Rate	\$ 0.0176	2000	\$ 35.20	\$ 0.0178	2000	\$ 35.60	\$ 0.40	1.14%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0012	2000	\$ 2.40	\$ 0.0012	2000	\$ 2.40	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 58.71			\$ 59.36	\$ 0.65	1.11%
Line Losses on Cost of Power	\$ 0.0820	133	\$ 10.87	\$ 0.0820	133	\$ 10.87	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0023	2,000	\$ 4.60	\$ 0.0023	2,000	\$ 4.60	\$ -	0.00%
Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0029	2,000	\$ 5.80	\$ 0.0029	2,000	\$ 5.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 80.55			\$ 81.20	\$ 0.65	0.81%
RTSR - Network	\$ 0.0066	2,133	\$ 14.08	\$ 0.0065	2,133	\$ 13.86	\$ (0.21)	-1.52%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0050	2,133	\$ 10.66	\$ 0.0050	2,133	\$ 10.66	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 105.29			\$ 105.73	\$ 0.44	0.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,133	\$ 7.68	\$ 0.0036	2,133	\$ 7.68	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,133	\$ 0.64	\$ 0.0003	2,133	\$ 0.64	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 277.84			\$ 278.27	\$ 0.44	0.16%
HST	13%		\$ 36.12	13%		\$ 36.18	\$ 0.06	0.16%
8% Rebate	8%		\$ (22.23)	8%		\$ (22.26)	\$ (0.03)	
Total Bill on TOU			\$ 291.73			\$ 292.19	\$ 0.46	0.16%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	33,000 kWh
Demand	80 kW
Current Loss Factor	1.0663
Proposed/Approved Loss Factor	1.0663

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 199.45	1	\$ 199.45	\$ 186.22	1	\$ 186.22	\$ (13.23)	-6.63%
Distribution Volumetric Rate	\$ 4.2387	80	\$ 339.10	\$ 4.6215	80	\$ 369.72	\$ 30.62	9.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0378	80	\$ 3.02	\$ 0.0378	80	\$ 3.02	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 541.57			\$ 558.96	\$ 17.39	3.21%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 0.2309	80	\$ 18.47	\$ 0.2309	80	\$ 18.47	\$ -	0.00%
CBR Class B Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	-
GA Rate Riders	\$ 0.0008	33,000	\$ (26.40)	\$ 0.0004	33,000	\$ (13.20)	\$ 13.20	-50.00%
Low Voltage Service Charge	\$ 1.0823	80	\$ 86.58	\$ 1.0823	80	\$ 86.58	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 620.23			\$ 650.82	\$ 30.59	4.93%
RTSR - Network	\$ 2.6517	80	\$ 212.14	\$ 2.6235	80	\$ 209.88	\$ (2.26)	-1.06%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0426	80	\$ 163.41	\$ 2.0297	80	\$ 162.38	\$ (1.03)	-0.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 995.77			\$ 1,023.08	\$ 27.31	2.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	35,188	\$ 126.68	\$ 0.0036	35,188	\$ 126.68	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	35,188	\$ 10.56	\$ 0.0003	35,188	\$ 10.56	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	35,188	\$ 3,874.19	\$ 0.1101	35,188	\$ 3,874.19	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 5,007.19			\$ 5,034.50	\$ 27.31	0.55%
HST	13%		\$ 650.93	13%		\$ 654.48	\$ 3.55	0.55%
Total Bill on Non-RPP Avg. Price			\$ 5,658.13			\$ 5,688.98	\$ 30.86	0.55%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	400	kWh
Demand	-	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 21.16		\$ -	\$ 21.41	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0145	400	\$ 5.80	\$ 0.0147	400	\$ 5.88	\$ 0.08	1.38%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0001	400	\$ 0.04	\$ 0.0001	400	\$ 0.04	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 5.84			\$ 5.92	\$ 0.08	1.37%
Line Losses on Cost of Power	\$ 0.1101	27	\$ 2.92	\$ 0.1101	27	\$ 2.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	400	\$ 0.96	\$ 0.0024	400	\$ 0.96	\$ -	0.00%
CBR Class B Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
GA Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0029	400	\$ 1.16	\$ 0.0029	400	\$ 1.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		400	\$ -		400	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 10.88			\$ 10.96	\$ 0.08	0.74%
RTSR - Network	\$ 0.0066	427	\$ 2.82	\$ 0.0065	427	\$ 2.77	\$ (0.04)	-1.52%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0050	427	\$ 2.13	\$ 0.0050	427	\$ 2.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 15.83			\$ 15.86	\$ 0.04	0.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	427	\$ 1.54	\$ 0.0036	427	\$ 1.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	427	\$ 0.13	\$ 0.0003	427	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	400	\$ 44.04	\$ 0.1101	400	\$ 44.04	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 61.53			\$ 61.57	\$ 0.04	0.06%
HST	13%		\$ 8.00	13%		\$ 8.00	\$ 0.00	0.06%
Total Bill on Non-RPP Avg. Price			\$ 69.53			\$ 69.57	\$ 0.04	0.06%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	30,000	kWh	
Demand	48	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.00	503	\$ 1,006.00	\$ 2.26	503	\$ 1,136.78	\$ 130.78	13.00%
Distribution Volumetric Rate	\$ 18.1857	48	\$ 872.91	\$ 20.4849	48	\$ 983.28	\$ 110.36	12.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0393	48	\$ (1.89)	\$ 0.0393	48	\$ (1.89)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 1,877.03			\$ 2,118.17	\$ 241.14	12.85%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.3068	48	\$ 14.73	\$ 0.3068	48	\$ 14.73	\$ -	0.00%
CBR Class B Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
GA Rate Riders	\$ 0.0008	30,000	\$ (24.00)	\$ 0.0004	30,000	\$ (12.00)	\$ 12.00	-50.00%
Low Voltage Service Charge	\$ 0.8367	48	\$ 40.16	\$ 0.8367	48	\$ 40.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,907.92			\$ 2,161.06	\$ 253.14	13.27%
RTSR - Network	\$ 1.9999	48	\$ 96.00	\$ 1.9786	48	\$ 94.97	\$ (1.02)	-1.07%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.5791	48	\$ 75.80	\$ 1.5691	48	\$ 75.32	\$ (0.48)	-0.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,079.71			\$ 2,331.35	\$ 251.64	12.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	31,989	\$ 115.16	\$ 0.0036	31,989	\$ 115.16	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	31,989	\$ 9.60	\$ 0.0003	31,989	\$ 9.60	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	31,989	\$ 3,521.99	\$ 0.1101	31,989	\$ 3,521.99	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,726.70			\$ 5,978.34	\$ 251.64	4.39%
HST	13%		\$ 744.47	13%		\$ 777.18	\$ 32.71	4.39%
Total Bill on Average IESO Wholesale Market Price			\$ 6,471.17			\$ 6,755.53	\$ 284.35	4.39%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	310	kWh	
Demand	-	kW	
Current Loss Factor	1.0663		
Proposed/Approved Loss Factor	1.0663		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.84	1	\$ 27.84	\$ 32.02	1	\$ 32.02	\$ 4.18	15.01%
Distribution Volumetric Rate	\$ 0.0064	310	\$ 1.98	\$ 0.0032	310	\$ 0.99	\$ (0.99)	-50.00%
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ 0.21	1	\$ 0.21	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	310	\$ 0.03	\$ 0.0001	310	\$ 0.03	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 30.07			\$ 33.25	\$ 3.19	10.60%
Line Losses on Cost of Power	\$ 0.0820	21	\$ 1.69	\$ 0.0820	21	\$ 1.69	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0021	310	\$ 0.65	\$ 0.0021	310	\$ 0.65	\$ -	0.00%
Riders	\$ -	310	\$ -	\$ -	310	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	310	\$ -	\$ -	310	\$ -	\$ -	
GA Rate Riders	\$ -	310	\$ -	\$ -	310	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0033	310	\$ 1.02	\$ 0.0033	310	\$ 1.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		310	\$ -	\$ -	310	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.99			\$ 37.18	\$ 3.19	9.38%
RTSR - Network	\$ 0.0072	331	\$ 2.38	\$ 0.0071	331	\$ 2.35	\$ (0.03)	-1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	331	\$ 1.92	\$ 0.0058	331	\$ 1.92	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.29			\$ 41.45	\$ 3.15	8.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	331	\$ 1.19	\$ 0.0036	331	\$ 1.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	331	\$ 0.10	\$ 0.0003	331	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	202	\$ 13.10	\$ 0.0650	202	\$ 13.10	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	53	\$ 4.95	\$ 0.0940	53	\$ 4.95	\$ -	0.00%
TOU - On Peak	\$ 0.1320	56	\$ 7.37	\$ 0.1320	56	\$ 7.37	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 65.25			\$ 68.40	\$ 3.15	4.84%
HST	13%		\$ 8.48	13%		\$ 8.89	\$ 0.41	4.84%
8% Rebate	8%		\$ (5.22)	8%		\$ (5.47)	\$ (0.25)	
Total Bill on TOU			\$ 68.51			\$ 71.82	\$ 3.31	4.84%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.84	1	\$ 27.84	\$ 32.02	1	\$ 32.02	\$ 4.18	15.01%
Distribution Volumetric Rate	\$ 0.0064	750	\$ 4.80	\$ 0.0032	750	\$ 2.40	\$ (2.40)	-50.00%
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ 0.21	1	\$ 0.21	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 32.93			\$ 34.71	\$ 1.78	5.41%
Line Losses on Cost of Power	\$ 0.1101	50	\$ 5.47	\$ 0.1101	50	\$ 5.47	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	750	\$ 1.58	\$ 0.0021	750	\$ 1.58	\$ -	0.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0008	750	\$ (0.60)	\$ 0.0004	750	\$ (0.30)	\$ 0.30	-50.00%
Low Voltage Service Charge	\$ 0.0033	750	\$ 2.48	\$ 0.0033	750	\$ 2.48	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -		750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.42			\$ 44.50	\$ 2.08	4.90%
RTSR - Network	\$ 0.0072	800	\$ 5.76	\$ 0.0071	800	\$ 5.68	\$ (0.08)	-1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	800	\$ 4.64	\$ 0.0058	800	\$ 4.64	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 52.82			\$ 54.82	\$ 2.00	3.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	800	\$ 2.88	\$ 0.0036	800	\$ 2.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	800	\$ 0.24	\$ 0.0003	800	\$ 0.24	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 138.51			\$ 140.51	\$ 2.00	1.44%
HST	13%		\$ 18.01	13%		\$ 18.27	\$ 0.26	1.44%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 156.52			\$ 158.78	\$ 2.26	1.44%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption:	310	kWh
Demand:	-	kW
Current Loss Factor	1.0663	
Proposed/Approved Loss Factor	1.0663	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.84	1	\$ 27.84	\$ 32.02	1	\$ 32.02	\$ 4.18	15.01%
Distribution Volumetric Rate	\$ 0.0064	310	\$ 1.98	\$ 0.0032	310	\$ 0.99	\$ (0.99)	-50.00%
Fixed Rate Riders	\$ 0.21	1	\$ 0.21	\$ 0.21	1	\$ 0.21	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0001	310	\$ 0.03	\$ 0.0001	310	\$ 0.03	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 30.07			\$ 33.25	\$ 3.19	10.60%
Line Losses on Cost of Power	\$ 0.1101	21	\$ 2.26	\$ 0.1101	21	\$ 2.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0021	310	\$ 0.65	\$ 0.0021	310	\$ 0.65	\$ -	0.00%
CBR Class B Rate Riders	\$ -	310	\$ -	\$ -	310	\$ -	\$ -	-
GA Rate Riders	\$ 0.0008	310	\$ (0.25)	\$ 0.0004	310	\$ (0.12)	\$ 0.12	-50.00%
Low Voltage Service Charge	\$ 0.0033	310	\$ 1.02	\$ 0.0033	310	\$ 1.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		310	\$ -	\$ -	310	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 34.32			\$ 37.64	\$ 3.31	9.65%
RTSR - Network	\$ 0.0072	331	\$ 2.38	\$ 0.0071	331	\$ 2.35	\$ (0.03)	-1.39%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0058	331	\$ 1.92	\$ 0.0058	331	\$ 1.92	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.62			\$ 41.90	\$ 3.28	8.49%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	331	\$ 1.19	\$ 0.0036	331	\$ 1.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	331	\$ 0.10	\$ 0.0003	331	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	310	\$ 34.13	\$ 0.1101	310	\$ 34.13	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 74.04			\$ 77.32	\$ 3.28	4.43%
HST	13%		\$ 9.63	13%		\$ 10.05	\$ 0.43	4.43%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 83.67			\$ 87.37	\$ 3.71	4.43%

Appendix 4 2018 RRWF



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10. Load Forecast](#)

[11. Cost Allocation](#)

[12. Residential Rate Design](#)

[13. Rate Design and Revenue Reconciliation](#)

[14. Tracking Sheet](#)

Notes:

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



Revenue Requirement Workform (RRWF) for 2017 Filers

Data Input ⁽¹⁾

	Initial Application	(2)	Adjustments	Interrogatory Responses	(6)	Adjustments	Per Board Decision
1	<u>Rate Base</u>						
	Gross Fixed Assets (average)	\$6,216,043		\$ 6,216,043		\$28,584	\$6,244,627
	Accumulated Depreciation (average)	(\$1,881,045)	(5)	(\$1,881,045)		\$1,255	(\$1,879,790)
	<u>Allowance for Working Capital:</u>						
	Controllable Expenses	\$721,971		\$ 721,971		(\$40,000)	\$681,971
	Cost of Power	\$4,209,043	(\$29,157)	\$ 4,179,886		(\$654,259)	\$3,525,627
	Working Capital Rate (%)	7.50%	(9)	7.50%	(9)		7.50% (9)
2	<u>Utility Income</u>						
	Operating Revenues:						
	Distribution Revenue at Current Rates	\$909,378	(\$12,708)	\$896,670		\$3,690	\$900,360
	Distribution Revenue at Proposed Rates	\$1,107,885	(\$991)	\$1,106,895		(\$39,559)	\$1,067,336
	<u>Other Revenue:</u>						
	Specific Service Charges	\$20,041	\$869	\$20,910		\$0	\$20,910
	Late Payment Charges	\$11,400	\$0	\$11,400		\$0	\$11,400
	Other Distribution Revenue	(\$10,152)	\$0	(\$10,152)		\$0	(\$10,152)
	Other Income and Deductions	\$7,500	\$0	\$7,500		\$0	\$7,500
	Total Revenue Offsets	\$29,789	(7) (\$131)	\$29,658		\$0	\$29,658
	<u>Operating Expenses:</u>						
	OM+A Expenses	\$721,971		\$ 721,971		(\$40,000)	\$681,971
	Depreciation/Amortization	\$165,121		\$ 165,121		(\$2,966)	\$162,155
	Property taxes						
	Other expenses						
3	<u>Taxes/PILs</u>						
	Taxable Income:						
		(\$138,995)	(3)	(\$138,995)			(\$141,277)
	Adjustments required to arrive at taxable income						
	<u>Utility Income Taxes and Rates:</u>						
	Income taxes (not grossed up)	\$3,936		\$3,929			\$3,465
	Income taxes (grossed up)	\$4,631		\$4,623			\$4,076
	Federal tax (%)	10.50%		10.50%			10.50%
	Provincial tax (%)	4.50%		4.50%			4.50%
	Income Tax Credits						
4	<u>Capitalization/Cost of Capital</u>						
	<u>Capital Structure:</u>						
	Long-term debt Capitalization Ratio (%)	56.0%		56.0%			56.0%
	Short-term debt Capitalization Ratio (%)	4.0%	(8)	4.0%	(8)		4.0%
	Common Equity Capitalization Ratio (%)	40.0%		40.0%			40.0%
	Preferred Shares Capitalization Ratio (%)						
		100.0%		100.0%			100.0%
	<u>Cost of Capital</u>						
	Long-term debt Cost Rate (%)	2.90%		2.90%			2.90%
	Short-term debt Cost Rate (%)	1.76%		1.76%			2.29%
	Common Equity Cost Rate (%)	8.78%		8.78%			9.00%
	Preferred Shares Cost Rate (%)						

Notes:

General Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

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

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

(6) Select option from drop-down list by clicking on cell M10. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) 4.0% unless an Applicant has proposed or been approved for another amount.

(9) The default Working Capital Allowance factor is **7.5%** (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Rate Base and Working Capital

Rate Base						
Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$6,216,043	\$ -	\$6,216,043	\$28,584	\$6,244,627
2	Accumulated Depreciation (average) ⁽²⁾	(\$1,881,045)	\$ -	(\$1,881,045)	\$1,255	(\$1,879,790)
3	Net Fixed Assets (average) ⁽²⁾	\$4,334,999	\$ -	\$4,334,999	\$29,839	\$4,364,838
4	Allowance for Working Capital ⁽¹⁾	\$369,826	(\$2,187)	\$367,639	(\$52,069)	\$315,570
5	Total Rate Base	\$4,704,825	(\$2,187)	\$4,702,638	(\$22,230)	\$4,680,408

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$721,971	\$ -	\$721,971	(\$40,000)	\$681,971
7	Cost of Power	\$4,209,043	(\$29,157)	\$4,179,886	(\$654,259)	\$3,525,627
8	Working Capital Base	\$4,931,014	(\$29,157)	\$4,901,857	(\$694,259)	\$4,207,598
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$369,826	(\$2,187)	\$367,639	(\$52,069)	\$315,570

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2017 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
	Operating Revenues:					
1	Distribution Revenue (at Proposed Rates)	\$1,107,885	(\$991)	\$1,106,895	(\$39,559)	\$1,067,336
2	Other Revenue ⁽¹⁾	\$28,789	\$869	\$29,658	\$ -	\$29,658
3	Total Operating Revenues	\$1,136,675	(\$122)	\$1,136,553	(\$39,559)	\$1,096,994
	Operating Expenses:					
4	OM+A Expenses	\$721,971	\$ -	\$721,971	(\$40,000)	\$681,971
5	Depreciation/Amortization	\$165,121	\$ -	\$165,121	(\$2,966)	\$162,155
6	Property taxes	\$ -	\$ -		\$ -	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$ -	\$ -		\$ -	
9	Subtotal (lines 4 to 8)	\$887,092	\$ -	\$887,092	(\$42,966)	\$844,126
10	Deemed Interest Expense	\$79,719	(\$37)	\$79,681	\$616	\$80,297
11	Total Expenses (lines 9 to 10)	\$966,811	(\$37)	\$966,774	(\$42,350)	\$924,423
12	Utility income before income taxes	\$169,864	(\$85)	\$169,779	\$2,792	\$172,571
13	Income taxes (grossed-up)	\$4,631	(\$8)	\$4,623	(\$546)	\$4,076
14	Utility net income	\$165,233	(\$77)	\$165,157	\$3,338	\$168,495

Notes

Other Revenues / Revenue Offsets

(1)	Specific Service Charges	\$20,041	\$869	\$20,910	\$ -	\$20,910
	Late Payment Charges	\$11,400	\$ -	\$11,400	\$ -	\$11,400
	Other Distribution Revenue	(\$10,152)	\$ -	(\$10,152)	\$ -	(\$10,152)
	Other Income and Deductions	\$7,500	\$ -	\$7,500	\$ -	\$7,500
	Total Revenue Offsets	\$28,789	\$869	\$29,658	\$ -	\$29,658



Revenue Requirement Workform (RRWF) for 2017 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$165,233	\$165,157	\$168,495
2	Adjustments required to arrive at taxable utility income	(\$138,995)	(\$138,995)	(\$141,277)
3	Taxable income	\$26,239	\$26,162	\$27,218
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$3,936	\$3,929	\$3,465
6	Total taxes	\$3,936	\$3,929	\$3,465
7	Gross-up of Income Taxes	\$695	\$693	\$611
8	Grossed-up Income Taxes	\$4,631	\$4,623	\$4,076
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$4,631	\$4,623	\$4,076
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	10.50%	10.50%	10.50%
12	Provincial tax (%)	4.50%	4.50%	4.50%
13	Total tax rate (%)	15.00%	15.00%	15.00%

Notes



Revenue Requirement Workform (RRWF) for 2017 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		(%)	(\$)	(%)		(\$)
Initial Application						
	Debt					
1	Long-term Debt	56.00%	\$2,634,702	2.90%		\$76,406
2	Short-term Debt	4.00%	\$188,193	1.76%		\$3,312
3	Total Debt	60.00%	\$2,822,895	2.82%		\$79,719
	Equity					
4	Common Equity	40.00%	\$1,881,930	8.78%		\$165,233
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.00%	\$1,881,930	8.78%		\$165,233
7	Total	100.00%	\$4,704,825	5.21%		\$244,952
Interrogatory Responses						
	Debt					
1	Long-term Debt	56.00%	\$2,633,477	2.90%		\$76,371
2	Short-term Debt	4.00%	\$188,106	1.76%		\$3,311
3	Total Debt	60.00%	\$2,821,583	2.82%		\$79,681
	Equity					
4	Common Equity	40.00%	\$1,881,055	8.78%		\$165,157
5	Preferred Shares	0.00%	\$ -	0.00%		\$ -
6	Total Equity	40.00%	\$1,881,055	8.78%		\$165,157
7	Total	100.00%	\$4,702,638	5.21%		\$244,838
Per Board Decision						
	Debt					
8	Long-term Debt	56.00%	\$2,621,028	2.90%		\$76,010
9	Short-term Debt	4.00%	\$187,216	2.29%		\$4,287
10	Total Debt	60.00%	\$2,808,245	2.86%		\$80,297
	Equity					
11	Common Equity	40.00%	\$1,872,163	9.00%		\$168,495
12	Preferred Shares	0.00%	\$ -	0.00%		\$ -
13	Total Equity	40.00%	\$1,872,163	9.00%		\$168,495
14	Total	100.00%	\$4,680,408	5.32%		\$248,792

Notes



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$228,090		\$241,884		\$191,647
2	Distribution Revenue	\$909,378	\$879,795	\$896,670	\$865,010	\$900,360	\$875,689
3	Other Operating Revenue	\$28,789	\$28,789	\$29,658	\$29,658	\$29,658	\$29,658
	Offsets - net						
4	Total Revenue	<u>\$938,168</u>	<u>\$1,136,675</u>	<u>\$926,329</u>	<u>\$1,136,553</u>	<u>\$930,018</u>	<u>\$1,096,994</u>
5	Operating Expenses	\$887,092	\$887,092	\$887,092	\$887,092	\$844,126	\$844,126
6	Deemed Interest Expense	\$79,719	\$79,719	\$79,681	\$79,681	\$80,297	\$80,297
8	Total Cost and Expenses	<u>\$966,811</u>	<u>\$966,811</u>	<u>\$966,774</u>	<u>\$966,774</u>	<u>\$924,423</u>	<u>\$924,423</u>
9	Utility Income Before Income Taxes	<u>(\$28,643)</u>	\$169,864	<u>(\$40,445)</u>	\$169,779	\$5,595	\$172,571
10	Tax Adjustments to Accounting Income per 2013 PILs model	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$138,995)</u>	<u>(\$141,277)</u>	<u>(\$141,277)</u>
11	Taxable Income	<u>(\$167,638)</u>	\$30,869	<u>(\$179,440)</u>	\$30,785	<u>(\$135,682)</u>	\$31,294
12	Income Tax Rate	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
13		\$ -	\$4,630	\$ -	\$4,618	\$ -	\$4,694
	Income Tax on Taxable Income						
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	<u>(\$28,643)</u>	<u>\$165,233</u>	<u>(\$40,445)</u>	<u>\$165,157</u>	<u>\$5,595</u>	<u>\$168,495</u>
16	Utility Rate Base	\$4,704,825	\$4,704,825	\$4,702,638	\$4,702,638	\$4,680,408	\$4,680,408
17	Deemed Equity Portion of Rate Base	\$1,881,930	\$1,881,930	\$1,881,055	\$1,881,055	\$1,872,163	\$1,872,163
18	Income/(Equity Portion of Rate Base)	-1.52%	8.78%	-2.15%	8.78%	0.30%	9.00%
19	Target Return - Equity on Rate Base	8.78%	8.78%	8.78%	8.78%	9.00%	9.00%
20	Deficiency/Sufficiency in Return on Equity	-10.30%	0.00%	-10.93%	0.00%	-8.70%	0.00%
21	Indicated Rate of Return	1.09%	5.21%	0.83%	5.21%	1.84%	5.32%
22	Requested Rate of Return on Rate Base	5.21%	5.21%	5.21%	5.21%	5.32%	5.32%
23	Deficiency/Sufficiency in Rate of Return	-4.12%	0.00%	-4.37%	0.00%	-3.48%	0.00%
24	Target Return on Equity	\$165,233	\$165,233	\$165,157	\$165,157	\$168,495	\$168,495
25	Revenue Deficiency/(Sufficiency)	\$193,876	(\$0)	\$205,602	(\$0)	\$162,900	\$0
26	Gross Revenue Deficiency/(Sufficiency)	<u>\$228,090 ⁽¹⁾</u>		<u>\$241,884 ⁽¹⁾</u>		<u>\$191,647 ⁽¹⁾</u>	

Notes:

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



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$721,971	\$721,971	\$681,971
2	Amortization/Depreciation	\$165,121	\$165,121	\$162,155
3	Property Taxes	\$ -		
5	Income Taxes (Grossed up)	\$4,631	\$4,623	\$4,076
6	Other Expenses	\$ -		
7	Return			
	Deemed Interest Expense	\$79,719	\$79,681	\$80,297
	Return on Deemed Equity	\$165,233	\$165,157	\$168,495
8	Service Revenue Requirement (before Revenues)	<u>\$1,136,675</u>	<u>\$1,136,553</u>	<u>\$1,096,994</u>
9	Revenue Offsets	\$29,789	\$29,658	\$29,658
10	Base Revenue Requirement (excluding Tranformer Owership Allowance credit adjustment)	<u>\$1,106,886</u>	<u>\$1,106,895</u>	<u>\$1,067,336</u>
11	Distribution revenue	\$1,107,885	\$1,106,895	\$1,067,336
12	Other revenue	\$28,789	\$29,658	\$29,658
13	Total revenue	<u>\$1,136,675</u>	<u>\$1,136,553</u>	<u>\$1,096,994</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0)</u> ⁽¹⁾	<u>(\$0)</u> ⁽¹⁾	<u>\$0</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% ⁽²⁾	Per Board Decision	Δ% (2)
Service Revenue Requirement	\$1,136,675	\$1,136,553	(\$0)	\$1,096,994	(\$1)
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$228,090	\$241,884	\$0	\$191,647	(\$1)
Base Revenue Requirement (to be recovered from Distribution Rates)	\$1,106,886	\$1,106,895	\$0	\$1,067,336	(\$1)
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$198,507	\$210,224	\$0	\$166,976	(\$1)

Notes

- (1) Line 11 - Line 8
(2) Percentage Change Relative to Initial Application



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Per Board Decision								
Customer Class		Initial Application			Interrogatory Responses			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	2,100	21,616,344	-	2,100	20,643,494	-	2,100	21,429,449	-
2	General Service < 50 kW	172	5,043,563	-	172	4,817,525	-	172	4,515,363	-
3	General Service > 50 to 4999 kW	9	2,827,501	12,736	9	3,483,591	12,163	9	3,657,814	12,771
4	Unmetered Scattered Load	17	82,127	-	17	78,431	-	17	82,356	-
5	Street Lighting	530	393,969	603	530	197,134	576	530	207,000	605
6	other	-	-	-	-	-	-			
7	other	-	-	-	-	-	-			
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
Total		2,828	29,963,504	13,339	2,828	29,220,175	12,739	2,828	29,891,982	13,376

Notes:

⁽¹⁾ Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: *Per Board Decision*

A) Allocated Costs

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
From Sheet 10. Load Forecast			(7A)	
1 Residential	\$ 687,249	77.36%	\$ 892,262	81.34%
2 General Service < 50 kW	\$ 107,690	12.12%	\$ 114,604	10.45%
3 General Service > 50 to 4999 kW	\$ 69,528	7.83%	\$ 58,565	5.34%
4 Unmetered Scattered Load	\$ 5,498	0.62%	\$ 4,749	0.43%
5 Street Lighting	\$ 18,461	2.08%	\$ 26,813	2.44%
6 other				
7 other				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 888,426	100.00%	\$ 1,096,994	100.00%
			\$ 1,096,994.35	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class		Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1	Residential	\$ 869,597	\$ 836,239	\$ 839,227	\$ 22,698
2	General Service < 50 kW	\$ 108,608	\$ 123,047	\$ 123,109	\$ 5,970
3	General Service > 50 to 4999 kW	\$ 58,065	\$ 81,487	\$ 75,673	\$ 462
4	Unmetered Scattered Load	\$ 4,642	\$ 5,772	\$ 5,613	\$ 109
5	Street Lighting	\$ 26,424	\$ 20,792	\$ 23,713	\$ 419
6	other				
7	other				
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
Total		\$ 1,067,336	\$ 1,067,336	\$ 1,067,336	\$ 29,658

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) *Rebalancing Revenue-to-Cost Ratios*

Name of Customer Class		Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
		Most Recent Year:	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
		2014			
		%	%	%	%
1	Residential	107.00%	96.27%	96.60%	85 - 115
2	General Service < 50 kW	88.00%	112.58%	112.63%	85 - 115
3	General Service > 50 to 4999 kW	103.00%	139.93%	130.00%	80 - 120
4	Unmetered Scattered Load	70.00%	123.82%	120.49%	80 - 120
5	Street Lighting	70.00%	79.11%	90.00%	80 - 120
6	other				80 - 120
7	other				80 - 120
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) *Proposed Revenue-to-Cost Ratios* ⁽¹¹⁾

Name of Customer Class		Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year	Price Cap IR Period		
		2018	2019	2020	
1	Residential	96.60%	96.60%	96.60%	85 - 115
2	General Service < 50 kW	112.63%	112.63%	112.63%	85 - 115
3	General Service > 50 to 4999 kW	130.00%	130.00%	130.00%	80 - 120
4	Unmetered Scattered Load	120.49%	120.49%	120.49%	80 - 120
5	Street Lighting	90.00%	90.00%	90.00%	80 - 120
6	other				80 - 120
7	other				80 - 120
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2017 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2018 and 2019 Price Cap IR models, as necessary. For 2018 and 2019, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2017 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

New Rate Design Policy For Residential Customers

Please complete the following tables.

A Data Inputs (from Sheet 10. Load Forecast)

Test Year Billing Determinants for Residential Class	
Customers	2,100
kWh	21,429,449

Proposed Residential Class Specific Revenue Requirement ¹	\$ 839,227.13
----------------------------------------------------------------------	---------------

Residential Base Rates on Current Tariff	
Monthly Fixed Charge (\$)	21.87
Distribution Volumetric Rate (\$/kWh)	0.0072

B Current Fixed/Variable Split

	Base Rates	Billing Determinants	Revenue	% of Total Revenue
Fixed	21.87	2,100	\$ 551,124.00	78.13%
Variable	0.0072	21,429,449	\$ 154,292.03	21.87%
TOTAL	-	-	\$ 705,416.03	-

C Calculating Test Year Base Rates

Number of Remaining Rate Design Policy Transition Years ²	4
----------------------------------------------------------------------	---

	Test Year Revenue @ Current F/V Split	Test Year Base Rates @ Current F/V Split	Reconciliation - Test Year Base Rates @ Current F/V Split
Fixed	\$ 655,667.28	26.02	\$ 655,704.00
Variable	\$ 183,559.85	0.0086	\$ 184,293.26
TOTAL	\$ 839,227.13	-	\$ 839,997.26

	New F/V Split	Revenue @ new F/V Split	Final Adjusted Base Rates	Revenue Reconciliation @ Adjusted Rates
Fixed	83.60%	\$ 701,557.24	27.84	\$ 701,568.00
Variable	16.40%	\$ 137,669.89	0.0064	\$ 137,148.47
TOTAL	-	\$ 839,227.13	-	\$ 838,716.47

Checks ³	
Change in Fixed Rate	\$ 1.82
Difference Between Revenues @ Proposed Rates and Class Specific	(\$510.66)
	-0.06%

Notes:

Revenue Requirement Workform
(RRWF) for 2017 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process:		Per Board Decision															
Customer and Load Forecast					Class Allocated Revenues			Fixed / Variable Splits ²			Distribution Rates		Revenue Reconciliation				
					From Sheet 11. Cost Allocation and Sheet 12. Residential Rate Design			Percentage to be entered as a fraction between 0 and 1									
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable	Transformer Ownership Allowance ¹ (\$)	Monthly Service Charge		Volumetric Rate		MSC Revenues	Volumetric revenues	Revenues less Transformer Ownership Allowance
From sheet 10. Load Forecast											Rate	No. of decimals	Rate	No. of decimals			
1 Residential	kWh	2,100	21,429,449	-	\$ 839,227	\$ 701,568	\$ 137,659	83.60%	16.40%		\$27.84	2	\$0.00642 /kWh	5	\$ 701,568.00	\$ 137,577.0636	\$ 839,145.06
2 General Service < 50 kW	kWh	172	4,515,363	-	\$ 123,109	\$ 43,600	\$ 79,510	35.42%	64.58%		\$21.11		\$0.01761 /kWh		\$ 43,599.63	\$ 79,515.5395	\$ 123,115.17
3 General Service > 50 to 4999 kW	kW	9	3,657,814	12,771	\$ 75,673	\$ 21,541	\$ 54,133	28.47%	71.53%		\$199.45		\$4.23869 /kW		\$ 21,540.60	\$ 54,132.7631	\$ 75,673.36
4 Unmetered Scattered Load	kWh	17	82,356	-	\$ 5,613	\$ 4,416	\$ 1,198	78.67%	21.33%		\$21.16		\$0.01454 /kWh		\$ 4,415.87	\$ 1,197.4633	\$ 5,613.33
5 Street Lighting	kW	530	207,000	605	\$ 23,713	\$ 12,710	\$ 11,002	53.60%	46.40%		\$2.00		\$18.18568 /kW		\$ 12,710.27	\$ 11,002.3364	\$ 23,712.60
6 other		-	-	-											\$ -	\$ -	\$ -
7 other		-	-	-											\$ -	\$ -	\$ -
8		-	-	-											\$ -	\$ -	\$ -
9		-	-	-											\$ -	\$ -	\$ -
10		-	-	-											\$ -	\$ -	\$ -
11		-	-	-											\$ -	\$ -	\$ -
12		-	-	-											\$ -	\$ -	\$ -
13		-	-	-											\$ -	\$ -	\$ -
14		-	-	-											\$ -	\$ -	\$ -
15		-	-	-											\$ -	\$ -	\$ -
16		-	-	-											\$ -	\$ -	\$ -
17		-	-	-											\$ -	\$ -	\$ -
18		-	-	-											\$ -	\$ -	\$ -
19		-	-	-											\$ -	\$ -	\$ -
20		-	-	-											\$ -	\$ -	\$ -
Total Transformer Ownership Allowance										\$ -							
										Rates recover revenue requirement							



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2017 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

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

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

⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 244,952	5.21%	\$ 4,704,825	\$ 4,931,014	\$ 369,826	\$ 165,121	\$ 4,630	\$ 721,971	\$ 1,136,675	\$ 28,789	\$ 1,107,885	\$ 228,090
1	Updates to the LF	\$ 244,522	5.21%	\$ 4,696,568	\$ 4,820,916	\$ 361,569	\$ 165,121	\$ 4,579	\$ 721,971	\$ 1,136,194	\$ 28,789	\$ 1,107,404	\$ 242,535