

August 9, 2019

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

RE: 2020 IRM Rate Application EB-2019-0054

Dear Ms. Walli:

Niagara Peninsula Energy Inc. ("NPEI") hereby submits its 2020 Incentive Rate Mechanism ("IRM") Rate Application.

As per the OEB's letter of July 15, 2019, NPEI was assigned to application filing tranche 3, with an application filing deadline of November 4, 2019.

NPEI is scheduled to file its next Cost-of-Service ("COS") Rate Application with the OEB in April 2020 for rates effective January 1, 2021. During a telephone call on July 18, 2019, NPEI and Board Staff determined that NPEI should file its 2020 IRM Rate Application earlier than scheduled, which would result in an earlier Decision and Order. This will allow NPEI to incorporate its actual approved 2020 rates into bill impact comparisons for its 2021 COS Rate Application.

Accordingly, NPEI advised Board Staff by email on July 18, 2019 that NPEI intended to file its 2020 IRM Rate Application in tranche 1 by August 12, 2019.

An electronic copy of the application and accompanying Excel files have been submitted to the Board through the E-Filing Services Portal. Two hard copies will be delivered to the OEB office by courier.

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

Yours truly,
NIAGARA PENINSULA ENERGY INC.



Suzanne Wilson, CPA, CA
Senior Vice-President, Finance

NIAGARA PENINSULA ENERGY INC.
APPLICATION FOR APPROVAL OF ELECTRICITY DISTRIBUTION RATES
EFFECTIVE MAY 1, 2020
EB-2019-0054

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- B: Proposed Tariff of Rates and Charges Effective May 1, 2020
- C: 2020 IRM Rate Generator Model
- D: GA Analysis Workform
- E: Responses to Questions in the GA Analysis Workform Instructions
- F: Account 1595 Workform
- G: 2017 IESO Invoice Adjustment Analysis
- H: 2018 IESO Invoice Adjustment Analysis
- I: 2020 IRM Checklist

IN THE MATTER OF the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by Niagara Peninsula Energy Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2020.

Title of Proceeding: An application by Niagara Peninsula Energy Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective May 1, 2020.

Applicant's Name: Niagara Peninsula Energy Inc.

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

Attention: Suzanne Wilson, Senior Vice-President, Finance

Telephone: (905) 353-6004

Application

Introduction

The Applicant is Niagara Peninsula Energy Inc. (referred to in this Application as the “Applicant” or “NPEI”). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the City of Niagara Falls. The Applicant carries on the business of distributing electricity within the City of Niagara Falls, the Town of Lincoln, the Township of West Lincoln and the Town of Pelham. NPEI hereby applies to the Ontario Energy Board (the “OEB” or “Board”) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed adjustments to its distribution rates and other charges, effective May 1, 2020. NPEI followed Chapter 3 of the OEB’s *Filing Requirements for Electricity Transmission and Distribution Applications – 2018 Edition for 2019 Rate Applications*, updated July 12, 2018 and the OEB’s *Addendum to Filing Requirements for Electricity Distribution Rate Applications – 2020 Rate Applications*, issued July 15, 2019 (the “Filing Requirements”) in order to prepare this application.

Proposed Distribution Rates and Other Charges

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

Proposed Effective Date of Rate Order

NPEI requests that the OEB make its Rate Order effective May 1, 2020.

Relief Sought

NPEI applies for an Order or Orders approving the proposed distribution rates and other charges set out in Appendix B in this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective May 1, 2020, or as soon as possible thereafter; and NPEI requests that the existing rates be made interim commencing May 1, 2020 in the event that there is insufficient time for NPEI to prepare a draft rate order and the Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of May 1, 2020.

Certification

As Senior Vice-President, Finance I certify that, to the best of my knowledge:

- the evidence filed is accurate, consistent and complete
- NPEI has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed

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



Suzanne Wilson, CPA, CA
Senior Vice-President, Finance

Contact Information:

NIAGARA PENINSULA ENERGY INC.

7447 Pin Oak Drive

Box 120

Niagara Falls, Ontario L2E 6S9

www.npei.ca

Suzanne Wilson, CPA, CA

Senior Vice-President, Finance

Telephone: (905) 353-6004

Facsimile: (905) 356-0118

Email: Suzanne.Wilson@npei.ca

Manager's Summary

NPEI has adhered to Chapter 3 of the OEB's *Filing Requirements for Electricity Transmission and Distribution Applications* updated July 12, 2018 and the OEB's *Addendum to Filing Requirements for Electricity Distribution Rate Applications – 2020 Rate Applications*, issued July 15, 2019 (the "Filing Requirements") in order to prepare this application. The evidence presented in this Manager's Summary has been organized in sections corresponding to the sections in the Filing Requirements.

3.1.1 Grouping for Filings

As per the OEB's letter of July 15, 2019, NPEI was assigned to application filing tranche 3, with an application filing deadline of November 4, 2019.

NPEI is scheduled to file its next Cost-of-Service ("COS") Rate Application with the OEB in April 2020 for rates effective January 1, 2021. During a telephone call on July 18, 2019, NPEI and Board Staff determined that NPEI should file its 2020 IRM Rate Application earlier than scheduled, which would result in an earlier Decision and Order. This will allow NPEI to incorporate its actual approved 2020 rates into bill impact comparisons for its 2021 COS Rate Application.

Accordingly, NPEI advised Board Staff by email on July 18, 2019 that NPEI intended to file its 2020 IRM Rate Application in tranche 1 on August 12, 2019.

3.1.2 Components of the Application Filing

The application includes all of the components listed in Section 3.1.2 of the Filing Requirements.

The application, as submitted, will affect all of NPEI's customers.

The changes proposed in this application will result in a total monthly bill increase of \$2.33 or 2.00% for a TOU Residential customer who uses 750 kWh per month and a total monthly bill increase of \$2.76 or 1.85% for a Non-TOU Residential customer who uses 750 kWh per month.

The changes proposed in this application will result in a total monthly bill increase of \$5.79 or 2.03% for a TOU General Service < 50 kW customer who uses 2,000 kWh per month, and a total monthly bill increase of \$6.91 or 1.86% for a Non-TOU General Service < 50 kW customer who uses 2,000 kWh per month.

A summary of total bill impacts by Rate Class are given in Table 1 below. Detailed bill impacts are included in Appendix C.

Table 1 – Total Bill Impacts Summary

| Rate Class | Typical Monthly Usage | Total Monthly Bill Impact - RPP Customer | | Total Monthly Bill Impact - Non - RPP Customer | |
|-----------------------|-------------------------------|--|-------|--|-------|
| | | \$ | % | \$ | % |
| Residential | 750 kWh/month | | | | |
| Comparison to 2019 | | \$ 2.33 | 2.00% | \$ 2.76 | 1.85% |
| GS<50 kW | 2,000 kWh/month | | | | |
| Comparison to 2019 | | \$ 5.79 | 2.03% | \$ 6.91 | 1.86% |
| GS>50 kW | 65,000 kWh/month 180 kW/month | | | | |
| Comparison to 2019 | | \$ 192.76 | 2.30% | \$ 214.79 | 2.05% |
| USL | 250 kWh/month | | | | |
| Comparison to 2019 | | \$ 0.98 | 1.76% | \$ 0.98 | 1.53% |
| Sentinel | 44 kWh/month 0.12 kW/month | | | | |
| Comparison to 2019 | | \$ 0.37 | 1.31% | \$ 0.39 | 1.30% |
| Streetlighting | 50 kWh/month 0.13 kW/month | | | | |
| Comparison to 2019 | | \$ 0.15 | 1.86% | \$ 1.39 | 1.67% |

3.1.3 Applications and Electronic Models

Section 3.1.3 of the Filing Requirements states:

“In addition to the rate generator model, all distributors must file the GA Analysis Workform, responses to the questions in Appendix A of the GA Analysis Workform Instructions, and the Account 1595 Analysis Workform.”

As part of the application evidence, NPEI has included the following models in both pdf and live Excel format:

- 2020 IRM Rate Generator Model - see Appendix C.
- GA Analysis Workform - see Appendix D.
- Account 1595 Workform - see Appendix F.

- 2020 IRM Checklist – see Appendix I.

In accordance with the Filing Requirements, NPEI has included responses to the questions in the GA Analysis Workform Instructions (see Appendix E).

3.2 Elements of the Price Cap IR and the Annual IR Index Plan

3.2.1 Annual Adjustment Mechanism

In accordance with Section 3.2.1 of the Filing Requirements, NPEI has calculated a proxy price cap adjustment of 1.2%. This is based on a price escalator of 1.5%, a productivity factor of 0.00% and a stretch factor of 0.3%. The stretch factor of 0.3% is based on NPEI's placement in Stretch Factor Group III in the *Empirical Research in Support of Incentive Rate-Setting: 2017 Benchmarking Update Report to the Ontario Energy Board (Revised)* by Pacific Economics Group Research (the "PEG Report"), which was published on August 27, 2018. NPEI acknowledges that OEB staff will adjust NPEI's Rate Generator Model with the final 2020 price escalator and productivity factor parameters once determined by the OEB. NPEI also acknowledges that OEB staff will adjust, if necessary, NPEI's Stretch Factor Group once the 2018 Benchmarking Report is published.

3.2.1.1 Application of the Annual Adjustment Mechanism

Section 3.2.1.1 lists the following components of delivery rates to which the annual adjustment mechanism does not apply:

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

- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge

NPEI confirms that it has not applied the price cap adjustment to any of the components listed above.

3.2.2 Revenue-to-Cost Ratio Adjustments

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

3.2.3 Rate Design for Residential Electricity Distributors

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

Section 3.2.3 of the Filing Requirements states: *“The OEB issued decisions affecting 2016, 2017, 2018 and 2019 rates for Price Cap IR and Annual Index IR applicants consistent with this policy. In 2019, the fourth year of the transition, most distributors made the final upward adjustment required by the rate design policy and their residential rates have transitioned to a fully fixed structure. For distributors that have not completed the rate design transition, the approach set out in Tab 16.Rev2Cost_GDPIPI of the rate generator model should be followed.”*

In NPEI's 2019 IRM Rate Application (EB-2018-0054), the Board approved Residential distribution rates representing NPEI's final year of transition towards the fully fixed rate. Therefore, NPEI has completed the transition required by the *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*.

Section 3.2.3 of the Filing Requirements states: *“Beyond the issue of residential rate design specifically addressed in this section, distributors are reminded that they must file a mitigation plan if total bill increases for any customer class exceed 10%.”*

NPEI notes that none of the total monthly bill impacts for any rate class based on typical monthly usage, as shown in Table 1 above, is greater than 10%. Therefore, NPEI submits that no bill impact mitigation plan is required.

3.2.4 Electricity Distribution Retail Transmission Service Rates

Revision 4.0 of *Guideline (G-2008-0001) on Retail Transmission Service Rates, (June 28, 2012)*, instructs electricity distributors to adjust their retail transmission service rates (“RTSRs”) based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates (“UTR”) levels, and revenues generated from existing RTSRs.

NPEI has calculated the adjustment to the current RTSRs using Sheets 10 – 15 of the 2020 IRM Rate Generator Model.

NPEI notes that, in addition to the IESO and Hydro One, NPEI is also billed transmission charges by Grimsby Power Inc. (“GPI”) for NPEI load that is supplied by GPI’s Niagara West Transmission Station (“Niagara West”). For the 2018 historical and 2019 current rates, NPEI used the RTSRs approved for GPI’s Embedded Distributor Class, as approved by the Board in GPI’s 2018 IRM Rate Application (EB-2017-0043) and 2019 IRM Rate Application (EB-2018-0035). On Sheet 11. RTSR – UTRs & Sub-Tx of the 2020 Rate Generator Model, under “Forecast 2020” rates, NPEI used GPI’s approved 2019 RTSRs.

NPEI acknowledges that Board Staff will adjust each distributor’s 2020 IRM Rate Generator Model to incorporate the 2020 Board-approved UTRs and Hydro One Sub-Transmission rates. NPEI requests that Board Staff also update NPEI’s 2020 IRM Rate Generator Model to reflect GPI’s 2020 Board-approved RTSRs once they are determined in GPI’s 2020 IRM Rate Application.

A summary of the updated RTSRs as filed is provided in the following Table 2:

Table 2 – Proposed RTSRs

| Class | Unit | Existing RTSR Network | Proposed RTSR Network | Variance | Variance % | Existing RTSR Connection | Proposed RTSR Connection | Variance | Variance % |
|---------------------------------|------|-----------------------------|-----------------------------|----------|---------------|--------------------------------|--------------------------------|----------|---------------|
| Residential | kWh | 0.0070 | 0.0074 | 0.0004 | 6.1% | 0.0052 | 0.0054 | 0.0002 | 3.2% |
| General Service Less Than 50 kW | kWh | 0.0063 | 0.0067 | 0.0004 | 6.1% | 0.0045 | 0.0046 | 0.0001 | 3.2% |
| General Service 50 to 4,999 kW | kW | 2.5983 | 2.7564 | 0.1581 | 6.1% | 1.8384 | 1.8975 | 0.0591 | 3.2% |
| Unmetered Scattered Load | kWh | 0.0063 | 0.0067 | 0.0004 | 6.1% | 0.0045 | 0.0046 | 0.0001 | 3.2% |
| Sentinel Lighting | kW | 1.9237 | 2.0408 | 0.1171 | 6.1% | 1.5363 | 1.5857 | 0.0494 | 3.2% |
| Street Lighting | kW | 1.9641 | 2.0836 | 0.1195 | 6.1% | 1.4124 | 1.4578 | 0.0454 | 3.2% |

As indicated in Table 2 above, NPEI's 2019 RTSRs, as currently proposed, represents an increase of 6.1% in Network rates and an increase of 3.2% in Connection rates.

3.2.5.0 Review and Disposition of Group 1 Deferral and Variance Account Balances

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

The 2020 IRM Rate Generator Model, Sheet 4. Billing Det. For Def-Var, is pre-populated with the metered kWh and metered kW billing determinants from NPEI's most recent RRR 2.1.5 filing for 2018. NPEI has reviewed the pre-populated data, and confirms that it agrees with NPEI's 2018 2.1.5 RRR filing.

NPEI's Group 1 balances as of December 31, 2018, adjusted for Board approved disposition during 2019, plus projected interest to April 30, 2020, amounts to a total debit balance of \$1,463,345. Upon completion of Sheets 3 and 4 of the 2020 IRM Rate Generator Model, NPEI has determined that the threshold of \$0.001 per kWh has been exceeded.

Threshold Test from 2020 IRM Rate Generator Model

| | | |
|---|--|-------------|
| Threshold Test | | |
| Total Claim (including Account 1568) | | \$1,463,345 |
| Total Claim for Threshold Test (All Group 1 Accounts) | | \$1,463,345 |
| Threshold Test (Total claim per kWh) | | \$0.0012 |
| Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary. | | |
| | | YES |

The following Table 3 shows the account balances that are used in the Threshold Test calculation, based on audited balances as at December 31, 2018, adjusted for Board approved disposition during 2019, plus projected carrying charges to April 30, 2020. Projected carrying charges for 2020 were calculated using the most recent Board-approved prescribed interest rate for Third Quarter 2019 of 2.18%.

Table 3 – Group 1 Variance Account Balances for Threshold Test

| Account Description | Account No. | 2018 Principal Balance (Adjusted for Disposition in 2019) | 2018 Carrying Charge Balance (Adjusted for Disposition in 2019) | 2018 Total Balance (Adjusted for Disposition in 2019) | Projected Carrying Charges Jan 1/19 to Apr 30/20 | Total for Disposition |
|---|-------------|---|---|---|--|-----------------------|
| Group 1 Accounts | | | | | | |
| LV Variance Account | 1550 | 789,272 | 10,031 | 799,303 | 23,474 | 822,777 |
| Smart Metering Entity Charge Variance | 1551 | (21,224) | (713) | (21,937) | (631) | (22,568) |
| RSVA - Wholesale Market Service Charge | 1580 | (212,660) | (20,215) | (232,876) | (6,325) | (239,201) |
| Variance WMS – Sub-account CBR Class A | 1580 | - | - | - | - | - |
| Variance WMS – Sub-account CBR Class B | 1580 | (27,851) | 1,573 | (26,278) | (828) | (27,107) |
| RSVA - Retail Transmission Network Charge | 1584 | 245,378 | 5,189 | 250,567 | 7,298 | 257,865 |
| RSVA - Retail Transmission Connection Charge | 1586 | 263,283 | (10) | 263,272 | 7,830 | 271,103 |
| RSVA - Power (excluding Global Adjustment) | 1588 | 358,593 | 16,420 | 375,012 | 10,665 | 385,677 |
| RSVA - Global Adjustment | 1589 | (178) | 9,291 | 9,114 | (5) | 9,108 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | (17,105) | 23,304 | 6,198 | (509) | 5,690 |
| Total Group 1 Account Balances | | 1,377,507 | 44,869 | 1,422,376 | 40,969 | 1,463,345 |

3.2.5.0.1 Reconciliation Between Continuity Schedule and RRR Trial Balance

Section 3.2.5 of the Filing Requirements states: *“Distributors must provide an explanation if the account balances on Tab 3. Continuity Schedule of the rate generator model differ from the account balances in the trial balance reported through the RRR and audited financial statements and which have been reflected in the prepopulated rate generator model.”*

Sheet 3. Continuity Schedule of the 2020 IRM Rate Generator Model provides a comparison of the balances in the Continuity Schedule as at December 31, 2018, compared to the amounts filed in the 2018 RRR Trial Balance. This comparison is reproduced in Table 4 below.

Table 4 – Comparison of Account Balances to RRR Trial Balance

| Account Description | Account No. | 2018 Total Balance per Continuity Schedule | 2018 Balances Reported in RRR Trial Balance | Difference |
|---|-------------|--|---|----------------|
| Group 1 Accounts | | | | |
| LV Variance Account | 1550 | 1,655,693 | 1,655,694 | - |
| Smart Metering Entity Charge Variance | 1551 | (39,115) | (39,115) | - |
| RSVA - Wholesale Market Service Charge | 1580 | (1,581,185) | (1,616,044) | (34,859) |
| Variance WMS – Sub-account CBR Class A | 1580 | - | - | - |
| Variance WMS – Sub-account CBR Class B | 1580 | (34,859) | (34,859) | - |
| RSVA - Retail Transmission Network Charge | 1584 | 191,221 | 191,221 | - |
| RSVA - Retail Transmission Connection Charge | 1586 | 131,616 | 131,616 | - |
| RSVA - Power (excluding Global Adjustment) | 1588 | 462,019 | 1,273,794 | 811,775 |
| RSVA - Global Adjustment | 1589 | (145,228) | (145,228) | - |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 6,198 | 6,198 | - |
| Total Group 1 Account Balances | | 646,362 | 1,423,278 | 776,916 |

RSVA – Wholesale Market Service Charge

As shown in Table 4, there is a difference of (\$34,859) between NPEI’s Continuity Schedule and RRR Trial Balance for Account 1580 RSVA – Wholesale Market Services. This difference relates to the balance of Account 1580 Variance WMS – Sub-Account CBR Class B, and is due to the Account 1580 RRR balance that is included in the 2020 IRM Rate Generator Model includes the CBR Sub Account balances, but the CBR Sub-Account balances are separated in the continuity schedule.

It is expected that the 2020 Rate Generator Model Continuity Schedule will display this difference, as indicated in the footnote on Sheet 3. Continuity Schedule, which states:

“Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.”

NPEI confirms that the variance in cell BW23 on Sheet 3. Continuity Schedule of (\$34,859) equals the balance of Account 1580 – Variance WMS – Sub-Account CBR Class B. NPEI has no balance in Account 1580 – Variance WMS – Sub-Account CBR Class A.

RSVA – Power

As shown in Table 4, there is a difference of \$811,775 between NPEI’s Continuity Schedule and the RRR Trial Balance for Account 1588 RSVA – Power. Details of this variance are shown in Table 5 below.

Table 5 – Differences Between Continuity Schedule and RRR Trial Balance – RSVA Power

| Item # | Item | 1588 RSVA - Power |
|--------|---|-------------------|
| 1 | RPP Claim relating to 2018 consumption recorded in NPEI's GL in January 2019 of (\$862,531). This amount is included in the 2018 Continuity Schedule in the current application. To be reversed from the 2019 Continuity Schedule in NPEI's 2021 rate application. | (862,531) |
| 2 | Difference between the IESO's posted GA rates for 2017 and actual GA rates charged for 2017. The portion relating to RPP customers is \$50,185. This amount was included in the 2017 Continuity Schedule in NPEI's 2019 IRM Rate Application and was approved for disposition. This amount was included in NPEI's January 2019 IESO settlement submission, and was recorded in the general ledger in January 2019 - See Appendix G. | 50,185 |
| 3 | Difference between the IESO's posted GA rates for 2018 and actual GA rates charged for 2018. The portion relating to RPP customers is \$571. This amount is included as a principal adjustment to Account 1588 in the 2018 Continuity Schedule. This amount was included in NPEI's January 2019 IESO settlement submission, and was recorded in the general ledger in January 2019 - See Appendix H. | 571 |
| | Total Difference Between Continuity Schedule and 2018 RRR Filing | (811,775) |

Item #1

On May 23, 2017, the Board issued a letter to all licensed electricity distributors, *Guidance on the Disposition of Accounts 1588 and 1589*, which includes the following:

- “The balances in distributors’ RSVA Power (1588) and Global Adjustment (1589) variance accounts that are requested for disposition by distributors must reflect RPP settlement amounts pertaining to the period that is being requested for disposition. This means that RPP settlement true-up claims made with the IESO in the period subsequent to the fiscal year for which disposition is being requested must be reflected in the balances requested for disposition.
- RPP settlement true-up claims for a given fiscal year that have not been reflected in the audited financial statements are to be identified separately as an adjustment to the balance requested for disposition in the DVA continuity schedule submitted in rate applications. The impact of such adjustments should be reversed on the continuity schedules of the following year.”

NPEI's RPP settlement claim for December 2018 RPP consumption was submitted to the IESO on February 4, 2019, and was included as Charge Type 142 – Regulated Price Plan Settlement Amount on NPEI's January 2019 IESO invoice. The RPP settlement claim for December 2018 consumption included on NPEI's January 2019 IESO invoice was a credit to NPEI of (\$862,531). This charge was recorded in Account 4705 – Power Purchased, and subsequently reflected in Account 1588 RSVA – Power, in NPEI's general ledger in January 2019.

In accordance with the *Guidance on the Disposition of Accounts 1588 and 1589*, NPEI has included this (\$862,531) in the column 'Principal Adjustments during 2018' on Sheet 3.0 Continuity Schedule of its 2020 IRM Rate Generator Model, and this amount is reflected in the Account 1588 – RSVA Power balance proposed for disposition in the current application. If approved, this adjustment will subsequently be reversed on the Continuity Schedule in NPEI's 2021 Rate Application.

Item #2

During NPEI's 2019 IRM Rate Application process (EB-2018-0054), OEB Staff provided NPEI with an IESO Invoice Adjustment Analysis Excel Worksheet to complete for 2017 Global Adjustment charges. The worksheet calculates the difference between the IESO's posted actual Global Adjustment rates for 2017, and the actual Class B Global Adjustment amounts charged on the IESO's monthly invoices for 2017. Based on the Invoice Analysis Worksheet, the difference for 2017 is (\$128,673). Of this amount, (\$78,488) relates to non-RPP consumption and (\$50,185) relates to RPP consumption. The non-RPP amount of (\$78,488) was entered as a principal adjustment between accounts 1588 and 1589 on the Continuity Schedule in NPEI's 2019 IRM Rate Generator Model, and was included in the balance approved for disposition in NPEI's 2019 IRM Rate Application (EB-2018-0054). The RPP amount of (\$50,185) was entered as a principal adjustment to account 1588 on the Continuity Schedule in NPEI's 2019 IRM Rate Generator Model, and was included in the balance approved for disposition in NPEI's 2019 IRM Rate Application. The RPP amount of (\$50,185) was included in NPEI's January 2019 IESO Settlement Submission, and was recorded in the general ledger in January 2019. The 2017 IESO Invoice Analysis Workform has been included as Appendix G.

Item #3

Similar to Item #2 above, NPEI completed the IESO Invoice Adjustment Analysis Excel Worksheet for 2018 Global Adjustment charges. The worksheet calculates the difference between the IESO's posted actual Global Adjustment rates for 2018, and the actual Class B Global Adjustment amounts charged on the IESO's monthly invoices for 2018. Based on the Invoice Analysis Worksheet, the difference for 2018 is (\$749). Of this amount, (\$178) relates to non-RPP consumption and (\$571) relates to RPP consumption. The non-RPP amount of (\$178) was recorded in NPEI's general ledger in 2018. The RPP amount of (\$571) has been entered as a principal adjustment to account 1588 on the Continuity Schedule in the current 2020 IRM Rate Generator Model. The RPP amount of (\$571) was included in NPEI's January 2019 IESO Settlement Submission, and was recorded in the general ledger in January 2019. The 2018 IESO Invoice Analysis Workform has been included as Appendix H.

3.2.5.0.2 Account 1595 Residual Balances

Appendix A of the Filing Requirements states:

"When approval for disposition of deferral and variance account balances is received from the OEB, the approved amounts of principal and carrying charges are transferred to Account 1595 for that rate year.

Applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year only once, on a final basis. Distributors are expected to seek disposition of the audited balances a year after a rate rider's sunset date has expired. No further transactions are expected to flow through the Account 1595 Sub-accounts once the residual balance has been disposed.

Account 1595 Analysis Workform

Starting for the 2019 rate applications, distributors who meet the requirements for disposition of residual balances of Account 1595 sub-accounts, must file the Account 1595 Analysis Workform. Account 1595 Sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally

audited. The workform will help the OEB assess if the residual balances in Account 1595 Sub-accounts for each vintage year are reasonable.

The workform compares principal and interest amounts previously approved for disposition to the residual balances remaining after amounts have been recovered/refunded to customers through rate riders.”

In NPEI's 2019 IRM Rate Application (EB-2018-0054), the OEB approved the final disposition of residual balances in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2016).

In this current application, NPEI is requesting disposition of the residual balance in Account 1595 - Disposition and Recovery/Refund of Regulatory Balances (2017) in the amount of \$5,690, including projected carrying charges to April 30, 2020.

In NPEI's 2017 IRM Rate Application (EB-2016-0094), the OEB approved disposition of Account 1568 LRAMVA in the amount of \$496,934 to be recovered from rate payers over a 1-year disposition period from May 1, 2017 to April 30, 2018. As the sunset date of the rate riders expired in 2018, the Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2018) residual balance was audited during NPEI's 2018 year-end audit. In accordance with the Filing Requirements, NPEI is now requesting disposition of the residual balance of \$5,690 in the current application.

Table 6 below shows the details of the Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2017) residual balance:

Table 6 – Account 1595 (2017) Residual Balance

| Item | 1595 Disposition and Recovery / Refund of Regulatory Balances (2017) |
|---|--|
| 2017 OEB-approved disposition amount (EB-2016-0094) | 496,934 |
| Amount recovered by Rate Riders, May 1, 2017 - April 30, 2018 | (494,219) |
| Carrying Charges (including projected carrying charges to April 30, 2020) | 2,975 |
| Residual Balance | 5,690 |

Appendix A of the Filing Requirements states:

“Initially, residual balances will be assessed for materiality and could prompt further review before disposition is approved. Balances in Account 1595 will be first assessed in two groups of accounts; one being the amounts attributable to GA, and the other being the remainder of Group 1 and Group 2 Accounts (if applicable). A residual balance in either of the two groups of accounts exceeding +/- 10% of the original amounts previously approved for disposition would be considered material.

Material residual balances will require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class.”

NPEI is requesting disposition of the Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2017) residual balance of \$5,690 based on an original approved amount of \$496,934, which represents a residual amount of $\$5,690 / \$496,934 = 0.5\%$

Since the residual balance does not exceed +/- 10% of the original amount approved, NPEI submits that no further analysis is required.

NPEI has completed the OEB’s Account 1595 Analysis Workform, which is included as Appendix F.

On Sheet 5. Allocating Def-Var Balances of the 2020 IRM Rate Generator Model, NPEI has allocated the Account 1595 residual balance of \$5,690 to its customer rate classes in the same proportion as the disposition was originally approved in NPEI’s 2017 IRM Rate Application (EB-2016-0094), as shown in Table 7 below.

Table 7 – Allocation of Account 1595 (2017) Residual Balance

| Rate Class | Total Approved for Disposition in 2016 IRM | % by Rate Class | Account 1595 Residual Balance Allocated |
|-----------------|---|--------------------|---|
| Residential | 83,740 | 16.85% | 959 |
| GS < 50 kW | 150,772 | 30.34% | 1,726 |
| GS > 50 kW | 262,422 | 52.81% | 3,005 |
| USL | - | 0.00% | - |
| Sentinel Lights | - | 0.00% | - |
| Streetlighting | - | 0.00% | - |
| Total | 496,934 | 100.00% | 5,690 |

3.2.5.1 Wholesale Market Participants

Section 3.2.5.1 of the Filing Requirements states: *“A wholesale market participant (WMP) refers to any entity that participates directly in any of the Independent Electricity System Operator (IESO) administered markets. These participants settle commodity and market-related charges with the IESO even if they are embedded in a distributor’s distribution system. As a consequence, a distributor must not allocate any balances to these customers from Account 1580 RSVA – Wholesale Market Service Charge, Account 1580 Variance WMS, Sub-Account CBR Class B, Account 1588 RSVA – Power, and Account 1589 RSVA – Global Adjustment to a WMP.”*

NPEI has one WMP customer in the General Service > 50 kW class, and has confirmed the accuracy of the 2018 Metered kWh for WMP and the 2018 Metered kW for WMP on Sheet 4. Billing Det.for Def-Var in the 2020 IRM Rate Generator Model.

In accordance with the Filing Requirements, the 2020 IRM Rate Generator Model has not allocated any balances to the WMP customer from Account 1580 RSVA – Wholesale Market Service Charge, Account 1580 Variance WMS, Sub-Account CBR Class B, Account 1588 RSVA – Power, or Account 1589 RSVA – Global Adjustment.

3.2.5.2 Global Adjustment Variance

NPEI is requesting the disposition of Account 1589 RSVA – Global Adjustment in the amount of \$9,108, based on the account balance as at December 31, 2018 (adjusted for disposition in 2019) of \$9,114 plus projected carrying charges to April 30, 2020 of (\$5). NPEI's Account 1589 balance was last disposed in NPEI's 2019 IRM Rate Application (EB-2018-0054), which was based on audited balances as at December 31, 2017.

3.2.5.2.1 Global Adjustment Billing – Actual GA Rate Versus Estimated GA Rate

Prior to February 2017, NPEI's non-RPP customers (within each applicable class) were billed using either the first estimate or the actual GA rate depending on when their bills were issued during the month.

To eliminate the issue of applying inconsistent GA rates, NPEI implemented the use of the actual GA rate for billing all non-RPP Class B customers in February 2017. This was accomplished by moving all of NPEI's non-RPP customers to billing cycles that can accommodate Actual GA rate billing (i.e. all non-RPP customers are billed after the 16th of the following month, once the actual GA rate is available from the IESO).

As a result of not using a consistent GA rate for all non-RPP customers, NPEI's non-RPP customers did not contribute proportionately on a per kWh basis to account 1589 RSVA – GA balances that accumulated prior to February 2017.

In NPEI's 2018 IRM Rate Application (EB-2017-0063), the OEB approved on a final basis the disposition of NPEI's Account 1589 RSVA - GA balance that accumulated during 2014, 2015 and 2016. The disposition of the Account 1589 RSVA – GA balance relating to 2015 and 2016 was approved on a customer-specific basis.

In NPEI's 2019 IRM Rate Application (EB-2018-0054), the OEB approved on an interim basis the disposition of NPEI's Account 1589 RSVA - GA balance that accumulated during 2017. The disposition of the Account 1589 RSVA – GA balance relating to January 2017 was approved on a customer-specific basis.

The OEB's Decision and Order in NPEI's 2019 IRM Rate Application (EB-2018-0054) states:

"Within this current application, in its Manager's Summary, Niagara Peninsula Energy explains that in February 2017, prior to implementing the GA billing change described above, it issued bills to 1,083 non-RPP Class B customers relating to January 2017 consumption using the January 2017 GA First Estimate rate. Niagara Peninsula Energy further notes that all other non RPP Class B consumption for 2017 was billed using the Actual GA rates. Niagara Peninsula Energy proposes recovery of the portion of the Account 1589 RSVA – GA balance relating to the January 2017 consumption that was billed at first estimate on a customer-specific basis, over a one-year period, which it submits is consistent with the approach that was approved by the OEB in its 2018 IRM rate application."

NPEI confirms that all non-RPP Class B consumption for 2018 was billed using the Actual GA rates. Therefore, NPEI is not proposing any customer-specific GA rate riders in the current application.

3.2.5.2.3 GA Analysis Workform

Section 3.2.5.2 of the Filing Requirements states:

"For each year that the accumulated balance of account 1589 has not been disposed, regardless of whether or not distributors are seeking disposition of group 1 accounts in the current proceeding, all distributors are required to complete the GA Analysis Workform. The workform will help the OEB assess if the annual balance in Account 1589 is reasonable. The workform compares the General Ledger principal variance amounts recorded in Account 1589 to an expected principal variance based on monthly GA volumes, revenues and costs."

A discrepancy between the actual and expected balance may be explained and quantified by a number of factors, such as an outstanding IESO settlement true-up payment. The explanatory items should reduce the discrepancy and provide distributor-specific information to the OEB. Any remaining, unexplained discrepancy will be assessed for materiality and could prompt further analysis before disposition is approved. Unexplained discrepancies should be calculated separately for each calendar year and any unexplained discrepancy for each year greater than + / - 1% of total annual IESO GA charges will be considered material."

NPEI has completed the OEB's GA Analysis Workform for 2018, which is included as Appendix D. The results of the GA Analysis Workform are summarized in Table 8 below.

Table 8 – Summary of GA Analysis Workform

| GA Analysis Workform Item # | Item | 2018 |
|------------------------------------|---|---------------|
| | Net change in Principal Balance in the GL | -\$ 178 |
| 6 | Differences in GA IESO posted rate and rate charged on IESO invoice | \$ 178 |
| | Adjusted Net Change in Principal Balance in the GL | -\$ 0 |
| | Net Change in Expected GA Balance in the Year Per Analysis | \$ - |
| | Unresolved Difference | -\$ 0 |
| | Expected GA Payments to IESO | \$ 47,442,155 |
| | Unresolved Difference as % of Expected GA Payments to IESO | 0.000% |

As shown in Table 8 above, the unresolved difference in GA Principal Balance is within the materiality threshold of +/- 1% of IESO charges as indicated in the Filing Requirements.

NPEI's GA Analysis Workform includes one reconciling item:

Item # 6) Differences in GA IESO Posted Rate and Rate Charged on IESO invoice

NPEI has completed the IESO Invoice Adjustment Analysis Workform provided by OEB Staff for 2018 (see Appendix H). The worksheet calculates the difference between the IESO's posted actual Global Adjustment rates for 2018, and the actual Class B Global Adjustment amounts charged on the IESO's monthly invoices for 2018. Based on the Invoice Analysis Worksheet, the difference relating to 2018 non-RPP consumption is (\$178).

The instructions for the GA Analysis Workform state: *"The GA costs may have been recorded in the current period General Ledger, however the additional charge or credit amounts may not have been reflected in the calculation of the expected GA amount in the Workform. In this example, there is a mismatch of GA revenues and costs, requiring a reconciling item in the GA Analysis Workform to explain the difference between the GA balance in the General Ledger and the GA Analysis Workform."*

The credit of (\$178) was recorded in NPEI's general ledger in 2018, but is not reflected in the IESO's posted rates. Accordingly, NPEI has included this amount as a reconciling item.

The GA Analysis Workform includes the columns below for entering non-RPP Class B consumption:

| Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) |
|---|---|---|---|
| F | G | H | I = F-G+H |

Step 5 in the GA Analysis Workform instructions states:

"The Workform requires kWh volumes for revenues and expenses on a calendar month basis. It assumes kWh volumes sold adjusted for losses are equal to purchased kWh volumes based on the following formula: Billed kWh for the current calendar month's consumption minus prior month's kWh consumption billed in the current month plus current month's kWh consumption billed in subsequent months."

The kWh consumption data that NPEI used to complete the GA Analysis Workform was obtained from a query of NPEI's CIS. The query provides details of each GA transaction billed, including kWh consumption, consumption period, rate billed and amount billed. For customer bills for a billing period that spans more than one calendar month, the query output contains separate rows relating to the consumption in each month.

Using the CIS query results, NPEI was able to populate the GA Analysis Workform by consumption month. For each month, the volumes included in Column 'F' of the Workform represent kWh consumption for that month, regardless of when it was billed during the year. Since NPEI had kWh volume data by consumption month, it was not necessary to use the estimation approach described above using billed and unbilled revenue amounts. The kWh volumes included in Column 'H' represent only the consumption that was unbilled at year end 2018.

3.2.5.2.5 Class A Customer Allocation

Section 3.2.5.2 of the Filing Requirements states: *“Most customers pay the GA charge based on the amount of electricity they consume in a month (kWh). These customers are referred to as Class B. Customers who participate in the Industrial Conservation Initiative (ICI), referred to as Class A, pay GA based on their percentage contribution to the top five peak Ontario demand hours (i.e. peak demand factor) over a year-long period. Distributors that settle GA costs with Class A customers on the basis of actual GA process, shall allocate no GA variance balance to these customers for the period that customers were designated Class A.”*

“The rate generator model will allocate the portion of Account 1589 GA to customers who transitioned between Class A and Class B based on customer specific consumption levels. All transition customers will only be responsible for the customer specific amount allocated to them. They will not be charged / refunded the general GA rate rider. Customers should be charged in a consistent manner for the entire rate rider period until the sunset date, regardless of whether customers transition between Class A and Class B during the disposition period.”

Prior to July 1, 2017, NPEI did not have any Class A customers. As of July 1, 2017, NPEI had 16 customers, and as of July 1, 2018, NPEI had 29 Class A Customers. Therefore, NPEI indicated on Sheet 1. Information Sheet that it did have Class A customers at any point during the period in which the Account 1589 balance accumulated (i.e. 2018). Accordingly, Sheet 6. Class A Consumption Data was generated in NPEI's 2020 IRM Rate Generator Model.

At July 1, 2018, NPEI had 15 GS > 50 kW customers that transitioned between Class B and Class A: 14 customers that moved from Class B to Class A, and 1 customer that moved from Class A to Class B. On Sheet 6. Class A Consumption Data for the 2020 IRM Rate Generator Model, NPEI has entered the individual non-loss adjusted kWh and kW for the 15 transition customers, for the period where they were Class B and the period where they were Class A.

As a result, on Sheet 6.1a GA Allocation, the Rate Generator Model has allocated a portion of the Account 1589 RSVA - GA balance to these transition customers based on customer specific consumption levels for the period where they were Class B customers.

Table 9 below provides a reproduction of the allocation to transition customers from Sheet 6.1a GA Allocation of the 2020 IRM Rate Generator model:

Table 9 – GA Allocation to Transition Customers

| Allocation of total Non-RPP Consumption (kWh) between Current Class B | | |
|--|------------------|--------------------|
| | | 2018 |
| Non-RPP Consumption Less WMP Consumption | A | 650,961,814 |
| Less Class A Consumption for Partial Year Class A Customers | B | 51,955,106 |
| Less Consumption for Full Year Class A Customers | C | 102,710,910 |
| Total Class B Consumption for Years During Balance Accumulation | D = A-B-C | 496,295,799 |
| All Class B Consumption for Transition Customers | E | 45,427,563 |
| Transition Customers' Portion of Total Consumption | F = E/D | 9.15% |
| Allocation of Total GA Balance \$ | | |
| | | |
| Total GA Balance | G | \$ 9,108 |
| Transition Customers Portion of GA Balance | H=F*G | \$ 834 |
| GA Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | \$ 8,275 |

As shown in Table 9 above, the portion of the Account 1589 RSVA – GA balance that is attributable to the 15 customers that transitioned between Class B and Class A in 2018 is \$834. On sheet 6.1a GA Allocation, the IRM Rate Generator model calculates the amount allocated to each customer, as well as the equal monthly payment for each customer.

Table 10 below shows the customer specific GA allocation and monthly payment for the 15 transition customers.

Table 10 – Transition Customer Individual GA Amounts

| Transition Customer | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018 | % of kWh | Customer Specific GA Allocation for the Period When They Were a Class B customer | Monthly Equal Payments |
|----------------------------|--|-----------------|---|-------------------------------|
| Customer 1 | 785,824 | 1.73% | 14.42 | 1.20 |
| Customer 2 | 622,062 | 1.37% | 11.42 | 0.95 |
| Customer 3 | 537,653 | 1.18% | 9.87 | 0.82 |
| Customer 4 | 1,446,852 | 3.18% | 26.55 | 2.21 |
| Customer 5 | 660,048 | 1.45% | 12.11 | 1.01 |
| Customer 6 | 7,658,037 | 16.86% | 140.55 | 11.71 |
| Customer 7 | 3,682,040 | 8.11% | 67.58 | 5.63 |
| Customer 8 | 12,549,313 | 27.62% | 230.31 | 19.19 |
| Customer 9 | 2,428,705 | 5.35% | 44.57 | 3.71 |
| Customer 10 | 1,177,481 | 2.59% | 21.61 | 1.80 |
| Customer 11 | 2,469,828 | 5.44% | 45.33 | 3.78 |
| Customer 12 | 2,568,244 | 5.65% | 47.13 | 3.93 |
| Customer 13 | 5,582,427 | 12.29% | 102.45 | 8.54 |
| Customer 14 | 602,372 | 1.33% | 11.06 | 0.92 |
| Customer 15 | 2,656,677 | 5.85% | 48.76 | 4.06 |
| Total | 45,427,563 | 100.00% | 833.71 | |

As shown in Table 10 above, after the allocation to transition customers, the remaining balance to be allocated to current non-RPP Class B customers is \$9,108 – \$834 = \$8,275.

Sheet 6.1 GA calculates the proposed GA rate riders for current non-RPP Class B customers, allocated on the basis of non-RPP kWh as reported in NPEI's 2018 RRR filing, excluding consumption for WMP customers, Class A customers and transition customers, using the default recovery period of 12 months. The resulting GA rate riders are shown in Table 11 below.

Table 11 – Proposed Global Adjustment Rate Riders for Current non-RPP Class B Customers

| Rate Class | Non-RPP Metered Consumption for Current Class B Customers (excluding WMP, Class A and Transition Customers' Consumption) | Allocated GA Balance (including Carrying Charges) | Proposed Rate Rider (per kWh) |
|--------------------------|--|---|-------------------------------|
| Residential | 16,229,967 | 298 | 0.0000 |
| GS < 50 kW | 23,252,666 | 427 | 0.0000 |
| GS > 50 kW | 406,890,841 | 7,468 | 0.0000 |
| Unmetered Scattered Load | - | - | |
| Sentinel Lights | - | - | |
| Streetlighting | 4,494,762 | 82 | 0.0000 |
| Total | 450,868,236 | 8,275 | |

NPEI notes that the Global Adjustment Rate Riders calculated on Sheet 6.1 GA round to zero in the fourth decimal place for all rate classes.

Appendix B of the Filing Requirements states the following:

“Treatment of Negligible Rate Adders and Rate Riders

Rate adders and rate riders normally apply to one or more selected rate classes on a fixed basis, a volumetric basis, or a combination of both. A rate adder or rate rider is usually determined by dividing the OEB-approved allocated amounts by the OEB-approved forecast or historical energy use or demand.

Occasionally, the calculated rate adders or rate riders for one or more rate classes may be negligible. In the event where the calculation of any rate adder or rate rider results in a volumetric rate rider that rounds to zero at five significant digits (i.e. the fourth decimal place) per kWh or per kW, the entire OEB-approved amount for recovery or refund will be typically be recorded in a USoA account to be determined by the OEB for disposition in a future rate setting. Distributors may propose alternatives to his approach in the event that there is a significant discrepancy in the size of the riders among classes (e.g., if a rider is of a non-negligible size for one or more classes, but negligible or insignificant for others).”

Since the Global Adjustment Rate Riders calculated on Sheet 6.1 GA round to zero in the fourth decimal place for all rate classes, NPEI requests to record the entire balance of \$8,275 in a USoA account to be determined by the OEB for disposition in a future rate setting.

3.2.5.2.6 Description of the Settlement Process

Section 3.2.5.2 of the Filing requirements states: *“A distributor must support its GA claims with a description of its settlement process with the IESO or host distributor. The description should include the following:*

- *The GA process the distributor uses to bill (and record unbilled entries) to its various customer classes (i.e. 1st estimate, 2nd estimate or actual).
As part of this description, the distributor shall confirm that the GA rate that is used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each rate class. In addition, where the same GA rate is not used for all non-RPP class B customers in all customer classes, the distributor shall explain what GA rate is applied to each customer class.*
- *The distributor’s process for providing consumption estimates to the IESO as part of its RPP settlement process and the RPP settlement process used to true-up estimated amounts to actual amounts.
Specifically, the distributor should indicate what type of data is used to determine the volume estimates of RPP customers at different TOU periods or Tier 1 and 2 blocks. A distributor must also provide the time when actual data becomes available and its true-up process.*
- *The distributor’s method for estimating RPP and non-RPP consumption, as well as its treatment of volumes relating to embedded generation or embedded distribution customers.*
- *The distributor’s internal control tests, if any, in validating estimated and actual consumption figures used in its RPP settlement process and subsequent true-up adjustments.”*

As indicated above, in Section 3.2.5.2.1 Global Adjustment Billing – Actual GA Rate Versus Estimated GA Rate, NPEI now uses the actual GA rate for all customer billing and unbilled revenue accruals.

When completing the RPP versus market price claim submitted monthly in the IESO portal, NPEI determines the RPP volumes using actual billed consumption from NPEI’s Customer Information System (“CIS”). On the first business day of each month, NPEI queries its CIS to obtain all billing

transactions from the prior month relating to commodity charges billed to RPP customers. The output of the query is an Excel file containing a row for each line item billed to each customer, including the following data: consumption (kWh), consumption period, type of rate billed (On-Peak, Mid-Peak, Off-Peak, Tier 1 or Tier 2), rate billed (\$ /kWh) and amount billed (\$). The following validation tests are performed:

- The total dollar amount billed for loss adjusted RPP consumption for the month (including Tiers and TOU) from the query output is verified to the billed revenue for the month in the general ledger accounts that relate to RPP power sales.
- For each type of rate billed (On-Peak, Mid-Peak, Off-Peak, Tier 1 or Tier 2), the rate billed from the query is validated against a calculated rate (dollar amount from the query divided by the consumption from the query).

For example: on March 1, 2018, NPEI queried its CIS to obtain all RPP billing transactions from bills issued during the month of February 2018, which largely relate to January 2018 consumption. The total kWh volume from the query was multiplied by the sum of NPEI's January 2018 Weighted Average Price ("WAP") and the January 2018 Actual GA Rate to obtain NPEI's actual cost for this consumption. This actual cost was compared to the amount billed to RPP customers from the query to determine NPEI's RPP claim amount submitted to the IESO on March 8, 2018, which was subsequently included on NPEI's February 2018 IESO invoice. Since the Actual GA rate and spot price that relate to the consumption period are utilized in the calculation of NPEI's RPP claims, no true-ups are required for the RPP claim amounts.

NPEI uses its CIS to produce credit bills to all of the embedded generation customers, based on actual metered data. The generation volumes from the CIS are submitted monthly in the IESO settlement portal in the appropriate form relating to the specific type of generation program (e.g. *Licensed Distributor Claims for the Renewable Energy Standard Offer Program*, *Licensed Distributor Claims for the Feed-In Tariff Program*). The total volume of all embedded generation for each month is also submitted in the *Embedded Generation and Class A Load Information* settlement form.

3.2.5.2.7 Description of Accounting Methods and Transactions

Section 3.2.5.2 of the Filing requirements states: *“A distributor must provide the OEB with a description of its financial accounting practices as they relate to its initial recording of transactions in Commodity Accounts 1588 and 1589. In addition, a distributor must disclose the nature, timing and dollar impact of any subsequent adjustments recorded after the reporting period that adjust the initial transactions from preliminary estimates to actual figures based on consumption data.”*

As indicated above (See Section 3.2.5.2.1 Global Adjustment Billing – Actual GA Rate Versus Estimated GA Rate), beginning in February 2017, all of NPEI’s non-RPP Class B customers are billed using the Actual GA rate. Since all non-RPP customers are now billed each month using the same rate that the IESO charges to NPEI, the GA billing to non-RPP class B customers should not result in any variance in Account 1589 RSVA – Global Adjustment. To reflect this, NPEI’s procedure for allocating IESO Charge Type 148 - Class B Global Adjustment Settlement Amount is as follows:

1. Each month, after the monthly unbilled revenue accrual is posted, NPEI determines the total amount of non-RPP Class B GA revenue that has been recorded for the month.
2. NPEI records a portion of IESO Charge Type 148 Class B Global Adjustment Settlement Amount to Account 4707 Charges – Global Adjustment that exactly offsets the revenue amount determined in step 1).
3. The amount determined in step 2) is subtracted from the total of IESO Charge Type 148 Class B Global Adjustment Settlement Amount. The remaining amount of charge type 148 is recorded in Account 4705 Charges – Power Purchased.

On a quarterly basis, NPEI completes a detailed analysis of the GA billing to verify that all non-RPP Class B customers have been billed using the appropriate Actual GA rate. This analysis utilizes queries from NPEI’s CIS that provide details of every GA billing transaction.

IESO Charge Type 1142 – Ontario Fair Hydro Plan Eligible RPP Consumer Discount Settlement amount is recorded in Account 4705 Charges – Power Purchased. As explained above in Section 3.2.5.2.6 Description of the Settlement Process, NPEI does not submit RPP settlement data to the IESO based on estimates. Since NPEI submits its RPP settlement claims based on actual consumption and rates, no subsequent true-up adjustments are required.

3.2.5.3 Commodity Accounts 1588 and 1589

Section 3.2.5.3 of the Filing Requirements states: *“Effective May 23, 2017, per the OEB’s letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in the RSVA Power (Account 1588) and RSVA GA (Account 1589) variance accounts. In doing so, distributors are to follow the guidance provided in the above noted letter.”*

The OEB’s letter titled *Guidance on Disposition of Accounts 1588 and 1589*, dated May 23, 2017, states: *“RPP settlement true-up claims for a given fiscal year that have not been reflected in the audited financial statements are to be identified separately as an adjustment to the balance requested for disposition in the DVA continuity schedule submitted in rate applications. The impact of such adjustments should be reversed in the continuity schedules in the following year.”*

In NPEI’s 2019 IRM Rate Application (EB-2018-0054), a principal adjustment of (\$1,627,844) for Account 1588 RSVA – Power was entered for 2017 on Sheet 3. Continuity Schedule of the 2019 IRM Rate Generator Model, relating to 2017 RPP Settlement claims recorded in the general ledger in 2018. In the current application, NPEI has reversed this amount on Sheet 3. Continuity Schedule of the 2020 IRM Rate Generator Model, under Principal Adjustments during 2018.

In accordance with the guidance letter, NPEI has also included a Principal Adjustment during 2018 of (\$862,531) relating to 2018 RPP Settlement claims recorded in the general ledger in 2019.

Table 12 below provides details of the RSVA Power balance proposed for disposition:

Table 12 – Account 1588 RSVA – Power Balance Proposed for Disposition

| Item | 1588 RSVA - Power (including carrying charges) |
|---|---|
| Balance as at December 31, 2018, per RRR Trial Balance | 1,273,794 |
| 2019 OEB-approved disposition | (87,007) |
| Add 2018 RPP Claim Recorded in NPEI's GL in January 2019 | (862,531) |
| Add 2017 IESO GA Rate Adjustment Recorded in GL in January 2019 | 50,185 |
| Projected Carrying Charges January 1, 2019 to April 30, 2020 | 10,665 |
| Total Proposed for Disposition | 385,106 |

Section 3.2.5.3 of the Filing Requirements states:

“New Accounting Guidance

On February 21, 2019, the OEB issued its letter entitled Accounting Guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment as well as the related accounting guidance. The accounting guidance is effective January 1, 2019 and is to be implemented by August 31, 2019. Distributors are expected to consider the accounting guidance in the context of historical balances that have yet to be disposed on a final basis (including the 2018 balances that may be requested for disposition in this rate application.)

The expectations for final disposition requests of commodity pass-through account balances are as follows:

1. Interim disposition of historical balances or no disposition requested

Some utilities may have received approval for interim disposition of historical account balances or did not request disposition of account balances in the 2019 rate application due to the threshold test. If these utilities have reviewed the balances in the context of the new accounting guidance and are confident that there are no systemic issues with their RPP settlement and related accounting processes, such utilities may request final disposition of account balances. If these utilities identified errors or discrepancies that materially affect the ending account balances, utilities should adjust their account balances prior to requesting final disposition.”

The Decision and Order in NPEI’s 2019 IRM Rate Application (EB-2018-0054) states:

“Findings

The OEB approves the disposition of a credit balance of \$794,584 as of December 31, 2017, including interest projected to April 30, 2019 for Group 1 accounts on an interim basis.”

“The OEB approves these balances to be disposed through interim rate riders, charges and payments as calculated in the Rate Generator Model. The interim rate riders, charges and payments will be in effect over a one-year period from May 1, 2019 to April 30, 2020.”

NPEI has reviewed its Group 1 account balances for 2017 and 2018 in the context of the new accounting guidance and have not identified any systemic issues with the RPP settlement and related accounting processes.

Accordingly, NPEI requests that the disposition of Group 1 account balances, in the amount of a credit balance of (\$794,584), and the corresponding rate riders, charges and payments that were approved on an interim basis in NPEI's 2019 IRM Rate Application (EB-2018-0054) be declared final.

NPEI confirms that no adjustments have been made to deferral and variance account balances that have been previously approved by the OEB for disposition on a final basis.

3.2.5.4 Capacity Based Recovery (CBR)

NPEI has recorded balances in Account 1580 Variance – WMS, Sub-account CBR Class B in accordance with the Board's letter to All Licensed Distributors *RE: Accounting Guidance on Capacity Based Recovery (previously called Capacity Based Demand Response)*, issued July 25, 2016.

In this current application, the balance of Account 1580 CBR Class B Sub-Account proposed for disposition, including projected carrying charges to April 30, 2020, is (\$27,107).

Section 3.2.5.4 of the Filing Requirements states: *"In Tab 3. Continuity Schedule of the rate generator model, the distributor must indicate whether it had any Class A customers during the period where the Account 1580 CBR Class B Sub-Account balance accumulated. If yes, a separate rate rider will be calculated in the rate generator model in Tab 6.2 CBR B in the rate generator model. However, in the event that the allocated CBR Class B amount results in a volumetric rate rider that rounds to zero at the fourth decimal place in one or more rate classes, the entire balance in Account 1580, Sub-account CBR Class B will be added to the Account 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders."*

Prior to July 1, 2017, NPEI did not have any Class A customers. As of July 1, 2017, NPEI had 16 customers, and as of July 1, 2018, NPEI had 29 Class A Customers. Therefore, NPEI indicated on Sheet 1. Information Sheet that it did have Class A customers at any point during the period in which the Account 1580, Sub-Account CBR Class B balance accumulated (i.e. 2018). Accordingly, Sheet 6. Class A Consumption Data was generated in NPEI's 2020 IRM Rate Generator Model.

At July 1, 2018, NPEI had 15 GS > 50 kW customers that transitioned between Class B and Class A: 14 customers that moved from Class B to Class A, and 1 customer that moved from Class A to Class B. On Sheet 6. Class A Consumption Data in the 2020 IRM Rate Generator Model, NPEI has entered the individual non-loss adjusted kWh and kW for the 15 transition customers, for the period where they were Class B and the period where they were Class A.

As a result, on Sheet 6.2a CBR B_Allocation, the 2020 Rate Generator Model has allocated a portion of the Account 1580 CBR Class B Sub-Account balance to these transition customers based on customer specific consumption levels for the period where they were Class B customers of (\$1,155), with the remaining balance of (\$25,951) allocated to current Class B customers on Sheet. 6.2 CBR B.

Table 13 below reproduces the CBR Class B rate rider calculation from Sheet. 6.2 CBR B of NPEI's 2019 IRM Rate Generator Model.

Table 13 – CBR Class B Rate Rider Calculation

| Rate Class | Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) | | Total CBR Class B \$ allocated to Current Class B Customers | Total CBR Class B \$ Allocated to Transition Customers | Total CBR Class B \$ | CBR Current Class B Rate Rider | Unit |
|-----------------|---|-----------|---|--|----------------------|--------------------------------|------|
| | kWh | kW | | | | | |
| Residential | 449,942,760 | - | (11,442) | | (11,442) | \$0.0000 | kWh |
| GS < 50 kW | 130,540,168 | - | (3,320) | | (3,320) | \$0.0000 | kWh |
| GS > 50 kW | 433,733,367 | 1,163,116 | (11,030) | (1,155) | (12,185) | \$0.0000 | kW |
| USL | 1,530,550 | - | (39) | | (39) | \$0.0000 | kWh |
| Sentinel Lights | 220,524 | 650 | (6) | | (6) | \$0.0000 | kW |
| Streetlighting | 4,494,762 | 12,519 | (114) | | (114) | \$0.0000 | kW |
| Total | 1,020,462,131 | 1,176,285 | (25,951) | (1,155) | (27,106) | | |

As shown in Table 13 above, the resulting CBR Class B volumetric rate riders for all rate classes round to zero in the fourth decimal place. Accordingly, the Rate Generator Model has added the entire 1580 CBR Class B Sub-Account balance of (\$27,107) to the Account 1580 WMS control account balance of (\$239,201) on Sheet 5. Allocating Def-Var Balances, so that a total Account 1580 balance of (\$266,307) is allocated for disposition.

Deferral and Variance Account Disposition and Proposed Rate Riders

The total of all Group 1 accounts for disposition, including projected carrying charges to April 30, 2020, and excluding Account 1589 RSVA - Global Adjustment, is a debit balance of \$1,454,237, as shown in Table 14 below.

Table 14 - Balances for disposition Excluding Account 1589 – RSVA GA

| Account Description | Account No. | 2018 Total Balance (Adjusted for Disposition in 2019) | Projected Carrying Charges Jan 1/19 to Apr 30/20 | Total for Disposition |
|--|-------------|---|--|-----------------------|
| Group 1 Accounts | | | | |
| LV Variance Account | 1550 | 799,303 | 23,474 | 822,777 |
| Smart Metering Entity Charge Variance | 1551 | (21,937) | (631) | (22,568) |
| RSVA - Wholesale Market Service Charge | 1580 | (232,876) | (6,325) | (239,201) |
| Variance WMS – Sub-account CBR Class A | 1580 | - | - | - |
| Variance WMS – Sub-account CBR Class B | 1580 | (26,278) | (828) | (27,107) |
| RSVA - Retail Transmission Network Charge | 1584 | 250,567 | 7,298 | 257,865 |
| RSVA - Retail Transmission Connection Charge | 1586 | 263,272 | 7,830 | 271,103 |
| RSVA - Power (excluding Global Adjustment) | 1588 | 375,012 | 10,665 | 385,677 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | 6,198 | (509) | 5,690 |
| Total Group 1 Account Balances Excluding Account 1589 - RSVA GA | | 1,413,262 | 40,975 | 1,454,237 |

Sheet 5. Allocating Def-Var Balances of the 2020 IRM Rate Generator Model allocates the balance of each Group 1 account, excluding Account 1589 – RSVA GA, to the customer rate classes. Table 15 below reproduces the balance allocations from Sheet 5. Allocating Def-Var Balances.

Table 15 - Group 1 Balance Allocations Excluding Account 1589 RSVA - GA

| Rate Class | 1550 - LV Variance | 1551 - SME Variance | 1580 - RSVA - WMS (Includes Sub Account CBR Class B) | 1584 - RSVA - NW | 1586 - RSVA - CN | 1588 - RSVA - Power | 1595 - Disp. And Recovery / Refund of Reg. Balances (2017) | Total Group 1 Balance (Excluding 1589 - RSVA - GA) |
|-----------------|--------------------|---------------------|--|------------------|------------------|---------------------|--|--|
| Residential | 302,522 | (20,724) | (98,171) | 94,813 | 99,680 | 142,175 | 959 | 521,254 |
| GS < 50 kW | 87,769 | (1,844) | (28,482) | 27,508 | 28,920 | 41,249 | 1,726 | 156,846 |
| GS > 50 kW | 428,287 | - | (138,292) | 134,229 | 141,119 | 200,280 | 3,005 | 768,627 |
| USL | 1,029 | - | (334) | 323 | 339 | 484 | - | 1,840 |
| Sentinel Lights | 148 | - | (48) | 46 | 49 | 70 | - | 265 |
| Streetlighting | 3,022 | - | (981) | 947 | 996 | 1,420 | - | 5,405 |
| Total | 822,777 | (22,568) | (266,307) | 257,865 | 271,103 | 385,677 | 5,690 | 1,454,237 |

Sheet 7. Calculation of Def-Var RR of the 2020 IRM Rate Generator model calculates the proposed Deferral / Variance account rate riders, which are shown in Table 16 below. NPEI proposes to refund this balance to customers using the default disposition period of 12 months.

Table 16 – Proposed Deferral / Variance Rate Riders

| Rate Class | Allocated Deferral / Variance Balance to All Classes | Deferral / Variance Balance to Non-WMP Classes Only if Applicable | Total Allocated | Metered kWh / kW | Metered kWh / kW (Not including WMP) | Proposed Rate Rider (per kWh or kW) | Proposed Rate Rider (per kWh or kW) Applicable to Non-WMP Only | Volumetric Billing Determinant |
|-----------------|--|---|-----------------|------------------|--------------------------------------|-------------------------------------|--|--------------------------------|
| Residential | 521,254 | - | 521,254 | 449,942,760 | 449,942,760 | 0.0012 | - | kWh |
| GS < 50 kW | 156,846 | - | 156,846 | 130,540,168 | 130,540,168 | 0.0012 | - | kWh |
| GS > 50 kW | 706,639 | 61,988 | 768,627 | 1,618,431 | 1,612,356 | 0.4366 | 0.0384 | kW |
| USL | 1,840 | - | 1,840 | 1,530,550 | 1,530,550 | 0.0012 | - | kWh |
| Sentinel Lights | 265 | - | 265 | 650 | 650 | 0.4079 | - | kW |
| Streetlighting | 5,405 | - | 5,405 | 12,519 | 12,519 | 0.4317 | - | kW |
| Total | 1,392,249 | 61,988 | 1,454,237 | | | | | |

As indicated in Section 3.2.5.1 Wholesale Market Participants above, NPEI has one WMP customer in the GS > 50 kW rate class. In accordance with the Filing Requirements, no portion of the balance in Account 1580 RSVA - WMS or Account 1588 RSVA – Power have been allocated to the WMP.

As shown in Table 15 above, the amount of Account 1580 RSVA – WMS balance allocated to the GS > 50 kW class is (\$138,292) and the amount of Account 1588 RSVA – Power balance allocated to the GS > 50 kW class is \$200,280. As indicted in Table 16 above, on Sheet 7. Calculation of Def-Var RR, the 2020 IRM Rate Generator Model calculates a separate rate rider based on the total amount of (\$138,292) + \$200,280 = \$61,988, which is applicable only to non-WMP GS > 50 kW customers.

3.2.6 LRAM Variance Account (LRAMVA)

NPEI is not requesting disposition of Lost Revenue Adjustment Mechanism Variance Account balances in this application.

NPEI received approval for LRAM disposition up to December 31, 2015 in its 2017 IRM Rate Application (EB-2016-0094). NPEI intends to request LRAMVA disposition for 2016, 2017 and 2018 when we file our 2021 Cost-of-Service Rate Application in April 2020.

3.2.7 Tax Changes

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

3.2.8 Z-Factor Claims

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

3.3 Elements Specific only to the Price Cap IR Plan

3.3.1 Advanced Capital Module

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

3.3.2 Incremental Capital Module

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

3.3.3 Treatment of Costs for Eligible Investments

NPEI is not requesting a funding adder for renewable generation connection or smart grid costs in this application.

3.3.4 Conservation and Demand Management Costs for Distributors

Section 3.3.4 of the Filing Requirements states: *“CDM activity is funded either through IESO Contracted Province Wide CDM Programs, or through an OEB-approved CDM program.”*

NPEI is not requesting any OEB-approved CDM programs.

3.3.5 Off-Ramps

Section 3.3.5 of the Filing Requirements states:

“For each of the OEB’s three rate-setting options, a regulatory review may be triggered if a distributor’s earnings are outside of a dead band of +/- 300 basis points from the OEB-approved return on equity. The OEB monitors results filed by distributors as part of their reporting and record-keeping requirements and determines if a regulatory review is warranted. Any such review will be prospective, and could result in modifications, termination or the continuation of the respective Price Cap IR or Annual IR Index plan for that distributor.

A distributor whose earnings are in excess of the dead band is expected to refrain from seeking an adjustment to its base rates through a Price Cap IR or Annual IR Index plan.”

NPEI’s OEB-approved return on equity rate is 9.30%, as approved in NPEI’s 2015 COS Rate Application (EB-2014-0096). NPEI’s regulated rate of return for 2018, as reported in NPEI’s 2018 RRR filing 2.1.5.6, is 5.03%.

NPEI is scheduled to file its next Cost-of-Service Rate Application with the OEB in April 2020, for rates effective January 1, 2021.

3.4 Specific Exclusions from Price Cap IR or Annual IR Index Applications

Section 3.4 of the Filing Requirements lists the following exclusions to the IRM rate application process:

- Rate Harmonization, other than that pursuant to a prior OEB decision
- Disposition of the balance of Account 1555 – Smart Meter Capital Costs, Sub-Account Stranded Meter Net Book Value
- Changes to revenue-to-cost ratios, other than pursuant to a prior OEB decision
- Loss Factor Changes
- Establishing or changing Specific Service Charges
- Loss Carry Forward Adjustments to PILs/taxes

- Disposition of Group 2 Deferral and Variance Accounts
- Loss of Customer Load

NPEI confirms that it is not requesting approval for any of the excluded items listed above.

Summary

NPEI has adhered to Chapter 3 of the OEB's *Filing Requirements for Electricity Transmission and Distribution Applications* updated July 12, 2018 and the OEB's *Addendum to Filing Requirements for Electricity Distribution Rate Applications – 2020 Rate Applications*, issued July 15, 2019 (the "Filing Requirements") in order to prepare this application.

NPEI requests approval of the proposed distribution rates and other charges set out in Appendix B in this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective May 1, 2020.

All of Which is Respectfully Submitted.

Appendix A

Decision and Order in
NPEI's 2019 IRM Rate Application (EB-2018-0054)
Including
Current Tariff of Rates and Charges
Effective May 1, 2019



DECISION AND RATE ORDER

EB-2018-0054

NIAGARA PENINSULA ENERGY INC.

Application for rates and other charges to be effective May 1, 2019

By Delegation, Before: Pascale Duguay

March 28, 2019

1 INTRODUCTION AND SUMMARY

Through this Decision and Order, the Ontario Energy Board (OEB) approves the incentive rate-setting mechanism (IRM) application filed by Niagara Peninsula Energy Inc. (Niagara Peninsula Energy) on October 15, 2018, as amended during the course of the proceeding.

Niagara Peninsula Energy serves about 54,000 mostly residential and commercial electricity customers in the City of Niagara Falls, the Town of Lincoln, the Township of West Lincoln and the Town of Pelham. The company is seeking the OEB's approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the OEB's [Chapter 3 Filing Requirements for Incentive Rate-Setting Applications](#) (the Filing Requirements).

Niagara Peninsula Energy's application is based on a Price Cap Incentive Rate-setting option (Price Cap IR) with a five-year term. The Price Cap IR option involves the setting of rates through a cost of service application in the first year. Mechanistic price cap adjustments, based on inflation and the OEB's assessment of the distributor's efficiency, are then approved through IRM applications in each of the ensuing four (adjustment) years.

As a result of the OEB's findings in this Decision, there will be a monthly total bill increase before taxes of \$4.15 for a residential customer consuming 750 kWh, effective May 1, 2019.

Niagara Peninsula Energy has also applied to change the composition of its distribution service rates. Residential distribution service rates currently include a fixed monthly charge and a variable usage charge. In 2015, the OEB issued a policy to transition these rates to a fully fixed structure over a four-year period beginning in 2016.¹ Accordingly, in 2019 the final upward adjustment, exceeding the mechanistic adjustment alone, in this decision has been made and now the distribution rates have transitioned to a fully fixed structure. There is no longer a variable usage rate for this class of customer. This policy change does not affect the total revenue that distributors collect from residential customers.

¹ OEB Policy – "A New Distribution Rate Design for Residential Electricity Customers." EB-2012-0410, April 2, 2015.

2 THE PROCESS

This Decision is being issued by delegated authority, without a hearing, under section 6 of the *Ontario Energy Board Act, 1998* (the OEB Act).

The OEB follows a standardized and streamlined process for IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes information from the distributor's past proceedings and annual reporting requirements. A distributor will then review and complete the Rate Generator Model and include it with its application.

During the course of the proceeding, the Rate Generator Model will also be updated or corrected, as required. The Rate Generator Model updates base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances.

Niagara Peninsula Energy filed its application on October 15, 2018, under section 78 of the OEB Act and in accordance with the Filing Requirements. Niagara Peninsula Energy supported its application with written evidence and a completed Rate Generator Model. Questions were asked of, and answers were provided by, Niagara Peninsula Energy through emails and phone calls with the OEB. Based on this information, a draft decision was prepared and provided to Niagara Peninsula Energy on February 22, 2019. Niagara Peninsula Energy was given the opportunity to provide its comments on the draft for consideration prior to the OEB issuing this Decision.

3 ORGANIZATION OF THE DECISION

In this Decision, the OEB addresses the following issues, and provides reasons for approving or denying Niagara Peninsula Energy's proposals relating to each of them:

- Price Cap Adjustment
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Residential Rate Design

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision.

This Decision does not address rates and charges approved by the OEB in previous proceedings which are not part of the scope of an IRM proceeding (such as specific

service charges² and loss factors). No further approvals are required to continue to include these items on a distributor's Tariff of Rates and Charges.

4 PRICE CAP ADJUSTMENT

Niagara Peninsula Energy seeks to increase its rates, effective May 1, 2019, based on a mechanistic rate adjustment using the OEB-approved ***inflation minus X-factor*** formula applicable to Price Cap IR applications.

The components of the Price Cap IR formula applicable to Niagara Peninsula Energy are set out in Table 4.1, below. Inserting these components into the formula results in a 1.20% increase to Niagara Peninsula Energy's rates: **1.20% = 1.50% - (0.00% + 0.30%)**.

Table 4.1: Price Cap IR Adjustment Formula

| Components | | Amount |
|-------------------------------|--------------------------------------|--------|
| Inflation Factor ³ | | 1.50% |
| X-Factor | Productivity ⁴ | 0.00% |
| | Stretch (0.00% – 0.60%) ⁵ | 0.30% |

The inflation factor of 1.50% applies to all Price Cap IR applications for the 2019 rate year.

The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that will vary among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience

² The most recent proceedings where approval was granted to change specific service charges are the Report of the OEB – “Wireline Pole Attachment Charges” EB-2015-0304, Issued March 22, 2018 and the Decision and Order on Energy Retail Service Charges EB-2015-0304, Issued on February 14, 2019.

³ For 2019 Inflation factor see Ontario Energy Board 2019 Electricity Distribution Rate applications - Updates November 23, 2018.

⁴ Report of the OEB – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, Issued November 21, 2013, corrected December 4, 2013.

⁵ The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2017 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 2018.

declining net income.

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Price Cap IR applications for the 2019 rate year.

The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. The stretch factor assigned to Niagara Peninsula Energy is 0.30%.

Findings

The OEB finds that Niagara Peninsula Energy's request for a 1.20% rate adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Niagara Peninsula Energy's new rates shall be effective May 1, 2019.

The adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.⁶

5 RETAIL TRANSMISSION SERVICE RATES

Distributors charge retail transmission service rates (RTSRs) to their customers to recover the amounts they pay to a transmitter, a host distributor or both for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) approved by the OEB to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host's distribution system.

Niagara Peninsula Energy partially embedded within Hydro One Networks Inc.'s and Grimsby Power Inc.'s distribution system and is requesting approval to adjust the RTSRs that it charges its customers to reflect the rates that it pays for transmission services included in Table 5.1, Table 5.2 and Table 5.3.

⁶ Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.

Table 5.1: UTRs⁷

| Current Approved UTRs (2019) | per kW |
|--|---------------|
| Network Service Rate | \$3.71 |
| <u>Connection Service Rates</u> | |
| Line Connection Service Rate | \$0.94 |
| Transformation Connection Service Rate | \$2.25 |

Table 5.2: Hydro One Networks Inc. Sub-Transmission Host-RTSRs⁸

| Current Approved Sub-Transmission Host RTSRs (2017) | per kW |
|--|---------------|
| Network Service Rate | \$3.19 |
| <u>Connection Service Rates</u> | |
| Line Connection Service Rate | \$0.77 |
| Transformation Connection Service Rate | \$1.75 |

Table 5.3: Grimsby Power Inc. Sub-Transmission RTSRs⁹

| Current Approved Sub-Transmission RTSRs (2019) | per kWh |
|---|----------------|
| Network Service Rate | \$3.20 |
| <u>Connection Service Rates</u> | |
| Line and Transformation Connection Service Rate | \$0.56 |

⁷ Decision and Interim Rate Order, EB-2018-0326, December 20, 2018.

⁸ Decision and Order, EB-2016-0081, December 21, 2016.

⁹ Decision and Rate Order, Grimsby Power Inc., EB-2018-0035, December 13, 2018.

Findings

Niagara Peninsula Energy's proposed adjustment to its RTSRs is approved. The RTSRs were adjusted based on the current host-RTSRs and the UTRs current at the time of the filing. The OEB finds that the new 2019 UTRs are to be incorporated into the rate model to adjust the RTSRs that Niagara Peninsula Energy will charge its customers accordingly.

The differences resulting from the approval of new 2019 RTSRs will be captured in Accounts 1584 and 1586 for future disposition.

6 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.¹⁰ OEB policy requires that Group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh, unless a distributor justifies why balances should not be disposed.¹¹ If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2017 actual year-end total balance for Niagara Peninsula Energy's Group 1 accounts including interest projected to April 30, 2019 is a credit of \$794,854. This amount represents a total credit claim of \$0.0007 per kWh, which does not exceed the disposition threshold. Niagara Peninsula Energy stated that it has elected to request approval for disposition of its Group 1 balance in order that total credit balance be refunded to customers in a timely manner.

Included in the balance of the Group 1 accounts is the Global Adjustment (GA) account credit balance of \$154,342. Costs for the commodity portion of its electricity service reflects the sum of two charges: the price of electricity established by the operation of the Independent Electricity System Operator (IESO) administered wholesale market, and the GA.¹²

¹⁰ Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

¹¹ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009.

¹² The GA is established monthly, by the IESO, and varies in accordance with market conditions. It is the difference between the market price and the sum of the rates paid to regulated and contracted generators and conservation and demand management (demand response) program costs.

The GA is paid by consumers in several different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates, therefore there is no variance account for the GA.
- Customers who participate in the Ontario Industrial Conservation Initiative program are referred to as “Class A” customers. These customers are assessed GA costs through a peak demand factor that is based on the percentage their demand contributes to the top five Ontario system peaks. This factor determines a Class A customer's allocation for a year-long billing period that starts in July every year. As distributors settle with Class A customers based on the actual GA costs there is no resulting variance.
- “Class B” non-RPP customers pay the GA charge based on the amount of electricity they consume in a month (kWh). Class B non-RPP customers are billed GA based on the IESO published GA price. For Class B non-RPP customers, distributors track any difference between the billed amounts and actual costs in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances should be responsible for paying (or receiving credits) for their disposal. The movement from one class to another should not prevent identifiable customers from paying down/receiving a debit/credit balance.

In its 2017 IRM decision,¹³ the OEB ordered Niagara Peninsula Energy to perform a detailed reasonability analysis on the amounts requested for disposition in Account 1589 (GA) in its next rate application or as a stand-alone application.

In its 2018 IRM application,¹⁴ Niagara Peninsula Energy provided the results of this analysis. One issue discovered by the review was that, during 2015 and 2016, non-RPP customers (within each applicable class) were billed using either the first estimate or the actual GA rate depending on when their bills were issued during the month. As a result of not using a consistent GA rate for all non-RPP customers during 2015 and 2016, Niagara Peninsula Energy's non-RPP customers did not contribute proportionately on a per kWh basis to account 1589 RSVA – GA. Niagara Peninsula Energy proposed to recover or refund, on a customer-specific basis, that portion of the balance attributable to each customer, using a customer-specific fixed monthly rate rider over a one-year period. The OEB approved disposition of account 1589 RSVA – GA based on that proposal.

¹³ Decision and Order EB-2016-0094, May 4, 2017

¹⁴ Decision and Rate Order EB-2017-0063, March 22, 2018

In order to eliminate the issue of applying inconsistent GA rates moving forward, Niagara Peninsula Energy noted that, beginning in February 2017, it commenced billing all of its non-RPP Class B customers using the Actual GA rate.

Within this current application, in its Manager's Summary, Niagara Peninsula Energy explains that in February 2017, prior to implementing the GA billing change described above, it issued bills to 1,083 non-RPP Class B customers relating to January 2017 consumption using the January 2017 GA First Estimate rate. Niagara Peninsula Energy further notes that all other non-RPP Class B consumption for 2017 was billed using the Actual GA rates. Niagara Peninsula Energy proposes recovery of the portion of the Account 1589 RSVA – GA balance relating to the January 2017 consumption that was billed at first estimate on a customer-specific basis, over a one-year period, which it submits is consistent with the approach that was approved by the OEB in its 2018 IRM rate application.¹⁵ Furthermore, Niagara Peninsula Energy calculated the individual monthly bill impacts of the proposed customer-specific charges and notes that none of them will result in a monthly bill impact greater than 10%.

Niagara Peninsula Energy thus proposes the disposition of its GA variance credit account balance of \$154,342 as at December 31, 2017, including interest to April 30, 2019, in accordance with the following table.

Table 6.1: Recovery of GA Variance

| Proposed Amounts | Proposed Method for Recovery |
|---|---|
| \$164,148 refunded to customers who were Class B for the entire period from January 2017 to December 2017 | per kWh rate rider |
| \$15,924 refunded to customers formerly in Class B during the period January 2017 to June 2017 who were reclassified to Class A | 12 equal installments ¹⁶ |
| \$25,730 recovered from non-RPP Class B customers relating to January 2017 consumption billed using the January 2017 GA First Estimate rate | 12 equal debit or credit installments as applicable ¹⁷ |

The balance of the Group 1 accounts includes \$8,580 for the recovery of Capacity Based Recovery (CBR) charges for Class B customers related to the IESO's wholesale

¹⁵ Manager's summary, pages 29-30 of 144.

¹⁶ 2019 IRM Rate Generator Model, Tab 6.1a "GA Allocation".

¹⁷ Managers Summary, pages 28 to 30 of 144, and Appendix C Proposed Non-RPP Class B Customer-Specific Rate Riders, pages 71 to 75 of 144.

energy market for Capacity Based Recovery program. Distributors pay CBR charges to the IESO and record these to a dedicated sub-account. The disposition of this sub-account is impacted by whether or not a distributor had any customers who were part of Class A during the period from January 2017 to December 2017. The disposition is also impacted by whether or not the Class B CBR rate riders in the 2019 IRM Rate Generator Model¹⁸ rounds to zero at the fourth decimal place in one or more rate classes.

Niagara Peninsula Energy had Class A customers during the period from January 2017 to December 2017 but the CBR Class B rate riders calculated rounded to zero at the fourth decimal place in one or more of the rate classes. In this event, the entire Account 1580 sub-account CBR Class B is added to the Account 1580 WMS control account to be disposed through the general Deferral and Variance Account rate rider.

The remaining Group 1 accounts being sought for disposition, through the general Deferral and Variance Account rate rider, include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total credit balance of \$640,512, which results in a refund to customers.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.¹⁹ Niagara Peninsula Energy further notes that its proposal for a one-year disposition period is in accordance with the OEB's policy.²⁰ Last year, the OEB suspended its approvals of Group 1 rate riders on a final basis. As stated in its letter to the sector dated July 20, 2018, the OEB will determine whether the riders will be approved on an interim basis or not approved at all (i.e. no disposition of account balances) on a case by case basis until further notice.²¹

Findings

The OEB approves the disposition of a credit balance of \$794,854 as of December 31, 2017, including interest projected to April 30, 2019 for Group 1 accounts on an interim basis.

¹⁸ 2019 IRM Rate Generator Model, Tab 6.2 "CBR B".

¹⁹ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016.

²⁰ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009.

²¹ OEB letter to all rate-regulated licensed electricity distributors, Re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts, July 20, 2018.

The following table identifies the principal and interest amounts which the OEB approves for disposition.

Table 6.2: Group 1 Deferral and Variance Account Balances

| Account Name | Account Number | Principal Balance (\$) A | Interest Balance (\$) B | Total Claim (\$) C=A+B |
|--|-----------------------|---------------------------------|--------------------------------|-------------------------------|
| LV Variance Account | 1550 | 836,172 | 20,219 | 856,391 |
| Smart Meter Entity Variance Charge | 1551 | (16,871) | (306) | (17,178) |
| RSVA - Wholesale Market Service Charge | 1580 | (1,327,886) | (20,423) | (1,348,309) |
| Variance WMS - Sub-account CBR Class B | 1580 | (7,044) | (1,537) | (8,580) |
| RSVA - Retail Transmission Network Charge | 1584 | (55,307) | (4,039) | (59,346) |
| RSVA - Retail Transmission Connection Charge | 1586 | (130,089) | (1,567) | (131,656) |
| RSVA – Power | 1588 | 60,050 | 26,957 | 87,007 |
| RSVA - Global Adjustment | 1589 | (144,085) | (10,256) | (154,342) |
| Disposition and Recovery of Regulatory Balances (2016) | 1595 | (18,230) | (610) | (18,840) |
| Totals for all Group 1 accounts | | (803,291) | 8,437 | (794,854) |

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.²² The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year. Niagara Peninsula Energy shall ensure these adjustments are included in the reporting period ending June 30, 2019 (Quarter 2).

²² Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

The OEB approves these balances to be disposed through interim rate riders, charges and payments as calculated in the Rate Generator Model. The interim rate riders, charges and payments will be in effect over a one-year period from May 1, 2019 to April 30, 2020.²³

7 RESIDENTIAL RATE DESIGN

All residential distribution rates currently include a fixed monthly charge and a variable usage charge. The OEB's residential rate design policy stipulates that distributors will transition residential customers to a fully fixed monthly distribution service charge over a four-year period, beginning in 2016.²⁴ This is the last year of Niagara Peninsula Energy's transition period and, accordingly, 2019 is the final year in which Niagara Peninsula Energy's rates will be adjusted upwards by more than the mechanistic adjustment alone. Niagara Peninsula Energy has transitioned to a fully fixed structure.

The OEB expects an applicant to apply two tests to evaluate whether mitigation of bill impacts for customers is required during the transition period. Mitigation usually takes the form of a lengthening of the transition period. The first test is to calculate the change in the monthly fixed charge, and to consider mitigation if it exceeds \$4. The second is to calculate the total bill impact of the proposals in the application for low volume residential customers (defined as those residential RPP customers whose consumption is at the 10th percentile for the class). Mitigation may be required if the bill impact related to the application exceeds 10% for these customers.

Niagara Peninsula Energy notes that the implementation of the transition results in an increase to the fixed charge prior to the price cap adjustment of \$3.39. The bill impacts arising from the proposals in this application, including the fixed rate change, are below 10% for low volume residential customers.

Findings

The distributor has now completed its transition to a fully fixed rate structure.

The OEB finds that the proposed 2019 increase to the monthly fixed charge is calculated in accordance with the OEB's residential rate design policy. The results of the monthly fixed charge, and total bill impact for low consumption residential consumers demonstrate that no mitigation is required. The OEB approves the increase as proposed by the applicant and calculated in the final Rate Generator Model.

²³ 2019 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR_Allocation and Tab 7 Calculation of Def-Var RR.

²⁴ As outlined in the Policy cited at footnote 1 above.

8 IMPLEMENTATION AND ORDER

This Decision is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A).

Model entries were reviewed in order to ensure that they are in accordance with Niagara Peninsula Energy's last cost of service decision, and to ensure that the 2018 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2017, are as reported by Niagara Peninsula Energy to the OEB.

The Rate Generator Model was adjusted, where applicable, to correct any discrepancies. The Rate Generator Model incorporates the rates set out in the following table.

Table 8.1: Regulatory Charges

| Rate | per kWh |
|--|----------|
| Rural or Remote Electricity Rate Protection (RRRP) | \$0.0005 |
| Wholesale Market Service (WMS) billed to Class A and B Customers | \$0.0030 |
| Capacity Based Recovery (CBR) billed to Class B Customers | \$0.0004 |

Each of these rates is a component of the "Regulatory Charge" on a customer's bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 20, 2018.²⁵

The Smart Metering Entity Charge is a component of the "Distribution Charge" on a customer's bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on March 1, 2018.²⁶

²⁵ Decision and Order, EB-2018-0294, December 20, 2018.

²⁶ Decision and Order, EB-2017-0290, March 1, 2018.

THE ONTARIO ENERGY BOARD ORDERS THAT

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2019 for electricity consumed or estimated to have been consumed on and after such date. Niagara Peninsula Energy Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new final and interim rates.

DATED at Toronto, March 28, 2019

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2018-0054

DATED: March 28, 2019

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 33.11 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0005 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0052 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 39.48 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0144 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 107.30 |
| Distribution Volumetric Rate | \$/kW | 3.5075 |
| Low Voltage Service Rate | \$/kW | 0.1612 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis | \$/kW | (0.4258) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kW | 0.2196 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.5983 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8384 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2019
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EB-2018-0054

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge (per customer) | \$ | 20.38 |
| Distribution Volumetric Rate | \$/kWh | 0.0142 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0054

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 17.73 |
| Distribution Volumetric Rate | \$/kW | 22.1234 |
| Low Voltage Service Rate | \$/kW | 0.1347 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kW | (0.1508) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9237 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5363 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge (per connection) | \$ | 1.25 |
| Distribution Volumetric Rate | \$/kW | 4.8951 |
| Low Voltage Service Rate | \$/kW | 0.1239 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 | | |
| Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 | | |
| - Approved on an Interim Basis | \$/kW | (0.2055) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9641 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4124 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0054

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

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

APPLICATION

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

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

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

Customer Administration

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

Non-Payment of Account (see Note below)

| | | |
|---|----|--------|
| Late payment - per month | % | 1.50 |
| Late payment - per annum | % | 19.56 |
| Collection of account charge - no disconnection | \$ | 30.00 |
| Collection of account charge - no disconnection - after regular hours | \$ | 165.00 |
| Disconnect/Reconnect at meter - during regular hours | \$ | 65.00 |
| Disconnect/reconnect at meter - after regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - during regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - after regular hours | \$ | 415.00 |
| Install/remove load control device - during regular hours | \$ | 65.00 |
| Install/remove load control device - after regular hours | \$ | 185.00 |

Other

| | | |
|---|----|----------|
| Service call - customer owned equipment | \$ | 30.00 |
| Service call - after regular hours | \$ | 165.00 |
| Temporary service install & remove - overhead - no transformer | \$ | 500.00 |
| Temporary service install & remove - underground - no transformer | \$ | 300.00 |
| Temporary service install & remove - overhead - with transformer | \$ | 1,000.00 |
| Specific charge for access to the power poles (with the exception of wireless attachments) | \$ | 43.63 |

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the 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 | \$ | 40.00 |
| Monthly variable charge, per customer, per retailer | \$ | 1.00 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$ | 0.60 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$ | (0.60) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.50 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 |
| 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) | \$ | 4.00 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.00 |

LOSS FACTORS

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

| | |
|---|--------|
| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0479 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0374 |

Appendix B

Proposed Tariff of Rates and Charges Effective May 1, 2020

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0054

RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 33.51 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0005 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0074 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0054 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 39.95 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0146 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|-------|--------|
| Service Charge | \$ | 108.59 |
| Distribution Volumetric Rate | \$/kW | 3.5496 |
| Low Voltage Service Rate | \$/kW | 0.1612 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 Applicable only for Non-Wholesale Market Participants | \$/kW | 0.0384 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4366 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.7564 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8975 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge (per customer) | \$ | 20.62 |
| Distribution Volumetric Rate | \$/kWh | 0.0144 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge | \$ | 17.94 |
| Distribution Volumetric Rate | \$/kW | 22.3889 |
| Low Voltage Service Rate | \$/kW | 0.1347 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4079 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0408 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5857 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
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EB-2019-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|--------|
| Service Charge (per connection) | \$ | 1.27 |
| Distribution Volumetric Rate | \$/kW | 4.9538 |
| Low Voltage Service Rate | \$/kW | 0.1239 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4317 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0836 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4578 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

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) |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
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EB-2019-0054

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

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

Non-Payment of Account (see Note below)

| | | |
|---|----|--------|
| Late payment - per month | % | 1.50 |
| Late payment - per annum | % | 19.56 |
| Collection of account charge - no disconnection | \$ | 30.00 |
| Collection of account charge - no disconnection - after regular hours | \$ | 165.00 |
| Disconnect/Reconnect at meter - during regular hours | \$ | 65.00 |
| Disconnect/reconnect at meter - after regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - during regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - after regular hours | \$ | 415.00 |
| Install/remove load control device - during regular hours | \$ | 65.00 |
| Install/remove load control device - after regular hours | \$ | 185.00 |

Other

| | | |
|---|----|----------|
| Service call - customer owned equipment | \$ | 30.00 |
| Service call - after regular hours | \$ | 165.00 |
| Temporary service install & remove - overhead - no transformer | \$ | 500.00 |
| Temporary service install & remove - underground - no transformer | \$ | 300.00 |
| Temporary service install & remove - overhead - with transformer | \$ | 1,000.00 |
| Specific charge for access to the power poles (with the exception of wireless attachments) | \$ | 44.28 |

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0054

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the 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 | \$ | 101.50 |
| Monthly fixed charge, per retailer | \$ | 40.60 |
| Monthly variable charge, per customer, per retailer | \$ | 1.02 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$ | 0.61 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$ | (0.61) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.51 |
| Processing fee, per request, applied to the requesting party | \$ | 1.02 |
| 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) | \$ | 4.06 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.00 |

LOSS FACTORS

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

| | |
|---|--------|
| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0479 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0374 |

Appendix C

2020 IRM Rate Generator Model



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Quick Link

Ontario Energy Board's 2020 Electricity
Distribution Rates Webpage

Version 2.0

| | |
|---|---|
| Utility Name | Niagara Peninsula Energy Inc. |
| Assigned EB Number | EB-2019-0054 |
| Name of Contact and Title | Suzanne Wilson, Senior Vice-President Finance |
| Phone Number | 905-353-6004 |
| Email Address | Suzanne.Wilson@npei.ca |
| We are applying for rates effective | Friday, May 01, 2020 |
| Rate-Setting Method | Price Cap IR |
| 1. Select the last Cost of Service rebasing year | 2015 |
| 2. Select the year that the balances of Accounts 1588 and 1589 were last approved for disposition (e.g. If 2017 balances were approved for disposition in the 2019 rate application, select 2017) | 2017 |
| 3. Select the year that the balances of the remaining Group 1 DVAs were last approved for disposition | 2017 |
| 4. Select the earliest vintage year in which there is a balance in Account 1595 (e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016) | 2017 |
| 5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)? | Yes |
| 6. Did you have any customers classified as Class A at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year the balance was last disposed to the year requested for disposition)? | Yes |
| 7. Retail Transmission Service Rates: Niagara Peninsula Energy Inc. is: | Transmission Connected |
| 8. Have you transitioned to fully fixed rates? | Yes |

Legend

☐ Pale green cells represent input cells.

☐ Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0054

RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 33.11 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0005 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 | | |
| Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 | | |
| - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0052 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 39.48 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0144 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 107.30 |
| Distribution Volumetric Rate | \$/kW | 3.5075 |
| Low Voltage Service Rate | \$/kW | 0.1612 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 | | |
| Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 | | |
| Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis | \$/kW | (0.4258) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 | | |
| - Approved on an Interim Basis | \$/kW | 0.2196 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.5983 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8384 |

MONTHLY RATES AND CHARGES - Regulatory Component



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge (per customer) | \$ | 20.38 |
| Distribution Volumetric Rate | \$/kWh | 0.0142 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kWh | (0.0006) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge | \$ | 17.73 |
| Distribution Volumetric Rate | \$/kW | 22.1234 |
| Low Voltage Service Rate | \$/kW | 0.1347 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kW | (0.1508) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9237 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5363 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|---|--------|----------|
| Service Charge (per connection) | \$ | 1.25 |
| Distribution Volumetric Rate | \$/kW | 4.8951 |
| Low Voltage Service Rate | \$/kW | 0.1239 |
| Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers - Approved on an Interim Basis | \$/kWh | (0.0003) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis | \$/kW | (0.2055) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9641 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4124 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

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

APPLICATION

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

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

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Customer Administration

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

Non-Payment of Account (see Note below)

| | | |
|---|----|--------|
| Late payment - per month | % | 1.50 |
| Late payment - per annum | % | 19.56 |
| Collection of account charge - no disconnection | \$ | 30.00 |
| Collection of account charge - no disconnection - after regular hours | \$ | 165.00 |
| Disconnect/Reconnect at meter - during regular hours | \$ | 65.00 |
| Disconnect/reconnect at meter - after regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - during regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - after regular hours | \$ | 415.00 |
| Install/remove load control device - during regular hours | \$ | 65.00 |



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2020 Filers

| | | |
|--|----|--------|
| Install/remove load control device - after regular hours | \$ | 185.00 |
|--|----|--------|

Other

| | | |
|---|----|----------|
| Service call - customer owned equipment | \$ | 30.00 |
| Service call - after regular hours | \$ | 165.00 |
| Temporary service install & remove - overhead - no transformer | \$ | 500.00 |
| Temporary service install & remove - underground - no transformer | \$ | 300.00 |
| Temporary service install & remove - overhead - with transformer | \$ | 1,000.00 |
| Specific charge for access to the power poles (with the exception of wireless attachments) | \$ | 43.63 |

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)**APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the 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 | \$ | 40.00 |
| Monthly variable charge, per customer, per retailer | \$ | 1.00 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$ | 0.60 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$ | (0.60) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.50 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 |
| 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) | \$ | 4.00 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.00 |

LOSS FACTORS

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

| | |
|---|--------|
| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0479 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0374 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

| Account Descriptions | Account Number | Opening Principal Amounts as of Jan 1, 2017 | Transactions Debit/ (Credit) during 2017 | OEB-Approved Disposition during 2017 |
|--|----------------|---|---|--|
| Group 1 Accounts | | | | |
| LV Variance Account | 1550 | 0 | | |
| Smart Metering Entity Charge Variance Account | 1551 | 0 | | |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | 0 | | |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 0 | | |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 0 | | |
| RSVA - Retail Transmission Network Charge | 1584 | 0 | | |
| RSVA - Retail Transmission Connection Charge | 1586 | 0 | | |
| RSVA - Power ⁴ | 1588 | 0 | | |
| RSVA - Global Adjustment ⁴ | 1589 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2014) ³ | 1595 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | 0 | | |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | 0 | | |

| | | | | |
|--|-------------|---|---|---|
| Disposition and Recovery/Refund of Regulatory Balances (2019) ³ <i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i> | 1595 | 0 | | |
| RSVA - Global Adjustment | 1589 | 0 | 0 | 0 |
| Total Group 1 Balance excluding Account 1589 - Global Adjustment | | 0 | 0 | 0 |
| Total Group 1 Balance | | 0 | 0 | 0 |
| LRAM Variance Account (only input amounts if applying for disposition of this account) | 1568 | 0 | | |
| Total including Account 1568 | | 0 | 0 | 0 |

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

- ¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.
- ² 1) If the LDC's rate year begins on January 1, 2020, the projected interest is recorded from January 1, 2019 to December 31, 2019 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
2) If the LDC's rate year begins on May 1, 2020, the projected interest is recorded from January 1, 2019 to April 30, 2020 on the December 31, 2018 balances adjusted to remove balances approved for disposition in the 2019 rate decision.
- ³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. The audited balance in the account is only to be disposed a year after the recovery/refund period has been completed. Generally, no further transactions would be expected to flow through the account after that. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.
Select yes in column BU if the sub-account is requested for disposition
- ⁴ Effective May 23, 2017, per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP settlement true-up claims pertaining to the period that is being requested for disposition in Accounts 1588 and 1589. The amount requested for disposition starts with the audited account balance. If the audited account balance does not reflect the true-up claims for that year, the impacts of the true-up claims are to be shown in the Adjustment column in that year. Note that this true-up claim will need to be reversed in the amount requested for disposition in the following year, unless the RPP settlement true-up claim was not reflected as an adjustment in the previously disposed ending account balance. Also see Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, dated February 21, 2019 for further detailed accounting guidance.
- ⁵ Account 1580 RSVA WMS balance inputted into this schedule is to exclude any amounts relating to CBR. CBR amounts are to be inputted into Account 1580, sub-accounts CBR Class A and Class B separately. There is no disposition of Account 1580, sub-account CBR Class A, accounting guidance for this sub-account is to be followed. If a balance exists for Account 1580, sub-account CBR Class A as at Dec. 31, 2018, the balance must be explained.

2017

| Principal Adjustments ¹ during 2017 | Closing Principal Balance as of Dec 31, 2017 | Opening Interest Amounts as of Jan 1, 2017 | Interest Jan 1 to Dec 31, 2017 | OEB-Approved Disposition during 2017 | Interest Adjustments ¹ during 2017 | Closing Interest Amounts as of Dec 31, 2017 | Opening Principal Amounts as of Jan 1, 2018 | Transactions Debit / (Credit) during 2018 | OEB-Approved Disposition during 2018 |
|--|---|---|-----------------------------------|--|---|---|---|--|--|
| 2,104,298 | 2,104,298 | 0 | | | 33,750 | 33,750 | 2,104,298 | 789,272 | 1,268,126 |
| (57,968) | (57,968) | 0 | | | (1,078) | (1,078) | (57,968) | (21,224) | (41,097) |
| (5,575,060) | (5,575,060) | 0 | | | (125,967) | (125,967) | (5,575,060) | (212,660) | (4,247,174) |
| 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 260,201 | 260,201 | 0 | | | 7,140 | 7,140 | 260,201 | (27,851) | 267,245 |
| 311,359 | 311,359 | 0 | | | 19,966 | 19,966 | 311,359 | 245,378 | 366,666 |
| (865,560) | (865,560) | 0 | | | (5,181) | (5,181) | (865,560) | 263,283 | (735,471) |
| (3,090,688) | (3,090,688) | 0 | | | (150,784) | (150,784) | (3,090,688) | (407,292) | (3,150,738) |
| 1,044,733 | 1,044,733 | 0 | | | 65,165 | 65,165 | 1,044,733 | (178) | 1,188,818 |
| | 0 | 0 | | | | 0 | 0 | | |
| | 0 | 0 | | | | 0 | 0 | | |
| | 0 | 0 | | | | 0 | 0 | | |
| (18,230) | (18,230) | 0 | | | (138) | (138) | (18,230) | 0 | |
| 190,440 | 190,440 | 0 | | | 22,806 | 22,806 | 190,440 | (207,545) | |
| | 0 | 0 | | | | 0 | 0 | | |

| | | | | | | | | | |
|-------------|-------------|---|---|---|-----------|-----------|-------------|---------|-------------|
| | | | | | | | | | |
| | 0 | 0 | | | | 0 | 0 | | |
| 1,044,733 | 1,044,733 | 0 | 0 | 0 | 65,165 | 65,165 | 1,044,733 | (178) | 1,188,818 |
| (6,741,208) | (6,741,208) | 0 | 0 | 0 | (199,487) | (199,487) | (6,741,208) | 421,361 | (6,272,443) |
| (5,696,475) | (5,696,475) | 0 | 0 | 0 | (134,322) | (134,322) | (5,696,475) | 421,183 | (5,083,625) |
| | 0 | 0 | | | | 0 | 0 | | 0 |
| (5,696,475) | (5,696,475) | 0 | 0 | 0 | (134,322) | (134,322) | (5,696,475) | 421,183 | (5,083,625) |

2018

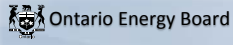
2019

| Principal Adjustments ¹ during 2018 | Closing Principal Balance as of Dec 31, 2018 | Opening Interest Amounts as of Jan 1, 2018 | Interest Jan 1 to Dec 31, 2018 | OEB-Approved Disposition during 2018 | Interest Adjustments ¹ during 2018 | Closing Interest Amounts as of Dec 31, 2018 | Principal Disposition during 2019 - instructed by OEB | Interest Disposition during 2019 - instructed by OEB | Closing Principal Balances as of Dec 31, 2018 Adjusted for Disposition during 2019 |
|--|---|---|-----------------------------------|--|---|---|---|--|--|
| | 1,625,444 | 33,750 | 31,653 | 35,153 | | 30,249 | 836,172 | 20,219 | 789,272 |
| | (38,095) | (1,078) | (1,150) | (1,208) | | (1,020) | (16,871) | (306) | (21,224) |
| | (1,540,546) | (125,967) | (54,552) | (139,881) | | (40,639) | (1,327,886) | (20,423) | (212,660) |
| | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| | (34,894) | 7,140 | 1,391 | 8,495 | | 36 | (7,044) | (1,537) | (27,851) |
| | 190,071 | 19,966 | 3,759 | 22,575 | | 1,150 | (55,307) | (4,039) | 245,378 |
| | 133,193 | (5,181) | (3,374) | (6,978) | | (1,577) | (130,089) | (1,567) | 263,283 |
| 765,884 | 418,642 | (150,784) | 17,973 | (176,188) | | 43,377 | 60,050 | 26,957 | 358,593 |
| | (144,263) | 65,165 | 5,566 | 71,696 | | (965) | (144,085) | (10,256) | (178) |
| | 0 | 0 | | | | 0 | | | 0 |
| | 0 | 0 | | | | 0 | | | 0 |
| | 0 | 0 | | | | 0 | | | 0 |
| | (18,230) | (138) | (340) | | | (478) | (18,230) | (610) | 0 |
| | (17,105) | 22,806 | 498 | | | 23,304 | | | (17,105) |
| | 0 | 0 | | | | 0 | | | 0 |

| | | | | | | | | | |
|---------|-----------|-----------|---------|-----------|---|--------|-----------|----------|-----------|
| | | | | | | | | | |
| | 0 | 0 | | | | 0 | | | 0 |
| 0 | (144,263) | 65,165 | 5,566 | 71,696 | 0 | (965) | (144,085) | (10,256) | (178) |
| 765,884 | 718,480 | (199,487) | (4,143) | (258,032) | 0 | 54,401 | (659,205) | 18,693 | 1,377,685 |
| 765,884 | 574,217 | (134,322) | 1,423 | (186,336) | 0 | 53,437 | (803,291) | 8,437 | 1,377,507 |
| | 0 | 0 | | | | 0 | | | 0 |
| 765,884 | 574,217 | (134,322) | 1,423 | (186,336) | 0 | 53,437 | (803,291) | 8,437 | 1,377,507 |

| | Projected Interest on Dec-31-18 Balances | | | | | | 2.1.7 RRR | |
|---|---|---|----------------|-------------|------------------------------|--------------------|--|--|
| Closing Interest Balances as of Dec 31, 2018 Adjusted for Disposition during 2019 | Projected Interest from Jan 1, 2019 to Dec 31, 2019 on Dec 31, 2018 balance adjusted for disposition during 2019 ² | Projected Interest from Jan 1, 2020 to Apr 30, 2020 on Dec 31, 2018 balance adjusted for disposition during 2019 ² | Total Interest | Total Claim | Account Disposition: Yes/No? | As of Dec 31, 2018 | Variance RRR vs. 2018 Balance (Principal + Interest) | |
| 10,031 | 17,739 | 5,735 | 33,505 | 822,777 | | 1,655,694 | 0 | |
| (713) | (477) | (154) | (1,345) | (22,568) | | (39,115) | 0 | |
| (20,215) | (4,780) | (1,545) | (26,540) | (239,201) | | (1,616,044) | (34,859) | |
| 0 | | | 0 | 0 | | 0 | 0 | |
| 1,573 | (626) | (202) | 744 | (27,107) | | (34,859) | 0 | |
| 5,189 | 5,515 | 1,783 | 12,487 | 257,865 | | 191,221 | 0 | |
| (10) | 5,917 | 1,913 | 7,820 | 271,103 | | 131,616 | (0) | |
| 16,420 | 8,059 | 2,606 | 27,085 | 385,677 | Yes | 1,273,794 | 811,775 | |
| 9,291 | (4) | (1) | 9,286 | 9,108 | Yes | (145,228) | 0 | |
| 0 | | | 0 | 0 | No | 0 | 0 | |
| 0 | | | 0 | 0 | No | 0 | 0 | |
| 0 | | | 0 | 0 | No | 0 | 0 | |
| 131 | 0 | 0 | 131 | 0 | No | (18,708) | 0 | |
| 23,304 | (384) | (124) | 22,795 | 5,690 | Yes | 6,198 | (0) | |
| 0 | | | 0 | 0 | No | | 0 | |

| | | | | | | | |
|--------|--------|--------|--------|-----------|----|-----------|---------|
| 0 | | | 0 | 0 | No | | 0 |
| 9,291 | (4) | (1) | 9,286 | 9,108 | | (145,228) | 0 |
| 35,709 | 30,963 | 10,011 | 76,683 | 1,454,237 | | 1,584,656 | 811,775 |
| 45,000 | 30,959 | 10,010 | 85,969 | 1,463,345 | | 1,439,428 | 811,775 |
| 0 | | | 0 | 0 | | 0 | 0 |
| 45,000 | 30,959 | 10,010 | 85,969 | 1,463,345 | | 1,439,428 | 811,775 |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Data on this worksheet has been populated using your most recent RRR filing.

If you have identified any issues, please contact the OEB.

Have you confirmed the accuracy of the data below?

Yes

If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance.

Please contact the OEB to make adjustments to the IKM rate generator for this situation.

| Rate Class | Unit | Total Metered kWh | Total Metered kW | Metered kWh for Non-RPP Customers (excluding WMP) | Metered kW for Non- RPP Customers (excluding WMP) | Metered kWh for Wholesale Market Participants (WMP) | Metered kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | 1595 Recovery Proportion (2017) ¹ | 1568 LRAM Variance Account Class Allocation (\$ amounts) | Number of Customers for Residential and GS<50 classes ³ |
|--|------|----------------------|---------------------|--|---|---|--|---|--|---|---|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 449,942,760 | 0 | 16,229,967 | 0 | 0 | 0 | 449,942,760 | 0 | 17% | | 50,324 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 130,540,168 | 0 | 23,252,666 | 0 | 0 | 0 | 130,540,168 | 0 | 30% | | 4,479 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 636,993,888 | 1,618,431 | 606,984,419 | 1,544,073 | 3,166,943 | 6,075 | 633,826,945 | 1,612,356 | 53% | | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,530,550 | 0 | 0 | 0 | 0 | 0 | 1,530,550 | 0 | | | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 220,524 | 650 | 0 | 0 | 0 | 0 | 220,524 | 650 | | | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 4,494,762 | 12,519 | 4,494,762 | 12,519 | 0 | 0 | 4,494,762 | 12,519 | | | |
| Total | | 1,223,722,652 | 1,631,600 | 650,961,814 | 1,556,592 | 3,166,943 | 6,075 | 1,220,555,709 | 1,625,525 | 100% | 0 | 54,803 |

Threshold Test

Total Claim (including Account 1568)

\$1,463,345

Total Claim for Threshold Test (All Group 1 Accounts)

\$1,463,345

Threshold Test (Total claim per kWh) ²

\$0.0012

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

YES

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

² The Threshold Test does not include the amount in 1568.

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



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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

| Rate Class | % of Total kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP | | | allocated based on Total less WMP | | | 1595_(2017) | 1568 |
|--|----------------|--------------------------|---------------------------------|-----------------------------------|----------|-----------|-----------------------------------|---------|---------|-------------|------|
| | | | | 1550 | 1551 | 1580 | 1584 | 1586 | 1588 | | |
| RESIDENTIAL SERVICE CLASSIFICATION | 36.8% | 91.8% | 36.9% | 302,522 | (20,724) | (98,171) | 94,813 | 99,680 | 142,175 | 959 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 10.7% | 8.2% | 10.7% | 87,769 | (1,844) | (28,482) | 27,508 | 28,920 | 41,249 | 1,726 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 52.1% | 0.0% | 51.9% | 428,287 | 0 | (138,292) | 134,229 | 141,119 | 200,280 | 3,005 | 0 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 0.1% | 0.0% | 0.1% | 1,029 | 0 | (334) | 323 | 339 | 484 | 0 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 0.0% | 0.0% | 0.0% | 148 | 0 | (48) | 46 | 49 | 70 | 0 | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | 0.4% | 0.0% | 0.4% | 3,022 | 0 | (981) | 947 | 996 | 1,420 | 0 | 0 |
| Total | 100.0% | 100.0% | 100.0% | 822,777 | (22,568) | (266,307) | 257,865 | 271,103 | 385,677 | 5,690 | 0 |

** Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges to Residential and GS<50 customers.



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

- 1a The year Account 1589 GA was last disposed
- 1b The year Account 1580 CBR Class B was last disposed Note that the sub-account was established in 2015.
- 2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)? (e.g. if you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 to 2018.)
- 2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed to the current year requested for disposition)? (e.g. if you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017 to 2018.)
- 3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

| Customer | Rate Class | | 2018 | |
|-------------|---|-----------|-----------------|------------------|
| | | | January to June | July to December |
| Customer 1 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 785,824 | 1,006,352 |
| | | kW | 3,928 | 3,947 |
| | | Class A/B | B | A |
| Customer 2 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 622,062 | 1,407,357 |
| | | kW | 5,123 | 9,956 |
| | | Class A/B | B | A |
| Customer 3 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 537,653 | 710,786 |
| | | kW | 3,004 | 4,766 |
| | | Class A/B | B | A |
| Customer 4 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 1,326,218 | 1,446,852 |
| | | kW | 2,585 | 2,786 |
| | | Class A/B | A | B |
| Customer 5 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 660,048 | 744,482 |
| | | kW | 8,837 | 7,342 |
| | | Class A/B | B | A |
| Customer 6 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 7,658,037 | 8,399,250 |
| | | kW | 13,630 | 14,920 |
| | | Class A/B | B | A |
| Customer 7 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 3,682,040 | 3,926,076 |
| | | kW | 6,565 | 7,792 |
| | | Class A/B | B | A |
| Customer 8 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 12,549,313 | 15,296,940 |
| | | kW | 23,699 | 25,726 |
| | | Class A/B | B | A |
| Customer 9 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 2,428,705 | 2,566,811 |
| | | kW | 5,209 | 5,303 |
| | | Class A/B | B | A |
| Customer 10 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 1,177,481 | 1,470,522 |
| | | kW | 2,629 | 3,229 |
| | | Class A/B | B | A |
| Customer 11 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 2,469,828 | 2,319,499 |
| | | kW | 5,081 | 5,128 |
| | | Class A/B | B | A |
| Customer 12 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 2,568,244 | 2,649,840 |
| | | kW | 5,145 | 5,217 |
| | | Class A/B | B | A |
| Customer 13 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 5,582,427 | 6,249,212 |
| | | kW | 10,125 | 11,030 |
| | | Class A/B | B | A |
| Customer 14 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 602,372 | 741,160 |
| | | kW | 1,581 | 1,795 |
| | | Class A/B | B | A |
| Customer 15 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 2,656,677 | 3,140,602 |
| | | kW | 5,328 | 6,895 |
| | | Class A/B | B | A |

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated. Enter the total Class A consumption in the rate class in the table

| |
|---|
| 1 |
|---|

| Rate Classes with Class A Customers - Billing Determinants by Rate Class | | | |
|--|---|-----|-------------|
| | Rate Class | | 2018 |
| Rate Class 1 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 102,710,910 |
| | | kW | 231,040 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed

2017

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

| | | Total | 2018 |
|--|------------------|--------------------|--------------------|
| Non-RPP Consumption Less WMP Consumption | A | 650,961,814 | 650,961,814 |
| Less Class A Consumption for Partial Year Class A Customers | B | 51,955,106 | 51,955,106 |
| Less Consumption for Full Year Class A Customers | C | 102,710,910 | 102,710,910 |
| Total Class B Consumption for Years During Balance Accumulation | D = A-B-C | 496,295,799 | 496,295,799 |
| All Class B Consumption for Transition Customers | E | 45,427,563 | 45,427,563 |
| Transition Customers' Portion of Total Consumption | F = E/D | 9.15% | |

Allocation of Total GA Balance \$

| | | |
|---|-------|----------|
| Total GA Balance | G | \$ 9,108 |
| Transition Customers Portion of GA Balance | H=F*G | \$ 834 |
| GA Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | \$ 8,275 |

Allocation of GA Balances to Class A/B Transition Customers

| # of Class A/B Transition Customers | | 15 | | | | |
|-------------------------------------|--|---|---|----------|--|------------------------|
| Customer | | Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018 | % of kWh | Customer Specific GA Allocation for the Period When They Were a Class B customer | Monthly Equal Payments |
| Customer 1 | | 785,824 | 785,824 | 1.73% | \$ 14 | \$ 1 |
| Customer 2 | | 622,062 | 622,062 | 1.37% | \$ 11 | \$ 1 |
| Customer 3 | | 537,653 | 537,653 | 1.18% | \$ 10 | \$ 1 |
| Customer 4 | | 1,446,852 | 1,446,852 | 3.18% | \$ 27 | \$ 2 |
| Customer 5 | | 660,048 | 660,048 | 1.45% | \$ 12 | \$ 1 |
| Customer 6 | | 7,658,037 | 7,658,037 | 16.86% | \$ 141 | \$ 12 |

| | | | | | | | | |
|-------------|--|------------|------------|---------|----|-----|----|----|
| Customer 7 | | 3,682,040 | 3,682,040 | 8.11% | \$ | 68 | \$ | 6 |
| Customer 8 | | 12,549,313 | 12,549,313 | 27.62% | \$ | 230 | \$ | 19 |
| Customer 9 | | 2,428,705 | 2,428,705 | 5.35% | \$ | 45 | \$ | 4 |
| Customer 10 | | 1,177,481 | 1,177,481 | 2.59% | \$ | 22 | \$ | 2 |
| Customer 11 | | 2,469,828 | 2,469,828 | 5.44% | \$ | 45 | \$ | 4 |
| Customer 12 | | 2,568,244 | 2,568,244 | 5.65% | \$ | 47 | \$ | 4 |
| Customer 13 | | 5,582,427 | 5,582,427 | 12.29% | \$ | 102 | \$ | 9 |
| Customer 14 | | 602,372 | 602,372 | 1.33% | \$ | 11 | \$ | 1 |
| Customer 15 | | 2,656,677 | 2,656,677 | 5.85% | \$ | 49 | \$ | 4 |
| Total | | 45,427,563 | 45,427,563 | 100.00% | \$ | 834 | | |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Ger for 2020 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance applicable.

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (I determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

| | | Total Metered Non-RPP 2018 Consumption excluding WMP | Total Metered 2018 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated |
|--|-----|---|--|
| | | kWh | kWh |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 16,229,967 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 23,252,666 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 606,984,419 | 102,710,910 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 0 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kWh | 0 | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | kWh | 4,494,762 | 0 |
| Total | | 650,961,814 | 102,710,910 |



the period since the Account
ce to transition customers, if
kWhs) regardless of the billing

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

Rate Rider Recovery to be used below

| Total Metered 2018 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) | % of total kWh | Total GA \$ allocated to Current Class B Customers | GA Rate Rider | |
|--|---|----------------|--|---------------|-----|
| kWh | kWh | | | | |
| 0 | 16,229,967 | 3.6% | \$298 | \$0.0000 | kWh |
| 0 | 23,252,666 | 5.2% | \$427 | \$0.0000 | kWh |
| 97,382,669 | 406,890,841 | 90.2% | \$7,468 | \$0.0000 | kWh |
| 0 | 0 | 0.0% | \$0 | \$0.0000 | |
| 0 | 0 | 0.0% | \$0 | \$0.0000 | |
| 0 | 4,494,762 | 1.0% | \$82 | \$0.0000 | kWh |
| 97,382,669 | 450,868,236 | 100.0% | \$8,275 | | |

 Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed 2017

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

| | | Total | 2018 |
|---|-----------|---------------|---------------|
| Total Consumption Less WMP Consumption | A | 1,220,555,709 | 1,220,555,709 |
| Less Class A Consumption for Partial Year Class A Customers | B | 51,955,106 | 51,955,106 |
| Less Consumption for Full Year Class A Customers | C | 102,710,910 | 102,710,910 |
| Total Class B Consumption for Years During Balance Accumulation | D = A-B-C | 1,065,889,694 | 1,065,889,694 |
| All Class B Consumption for Transition Customers | E | 45,427,563 | 45,427,563 |
| Transition Customers' Portion of Total Consumption | F = E/D | 4.26% | |

Allocation of Total CBR Class B Balance \$

| | | | |
|--|-------|-----|--------|
| Total CBR Class B Balance | G | -\$ | 27,107 |
| Transition Customers Portion of CBR Class B Balance | H=F*G | -\$ | 1,155 |
| CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | -\$ | 25,951 |

Allocation of CBR Class B Balances to Transition Customers

| # of Class A/B Transition Customers | | 15 | | | | | | |
|-------------------------------------|--|---|---|----------|---|------------------------|-------------------------|---|
| Customer | | Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers | Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2018 | % of kWh | Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer | Monthly Equal Payments | Revised Monthly Payment | |
| Customer 1 | | 785,824 | 785,824 | 1.73% | -\$ | 20 | \$ | - |
| Customer 2 | | 622,062 | 622,062 | 1.37% | -\$ | 16 | \$ | - |
| Customer 3 | | 537,653 | 537,653 | 1.18% | -\$ | 14 | \$ | - |
| Customer 4 | | 1,446,852 | 1,446,852 | 3.18% | -\$ | 37 | \$ | - |
| Customer 5 | | 660,048 | 660,048 | 1.45% | -\$ | 17 | \$ | - |
| Customer 6 | | 7,658,037 | 7,658,037 | 16.86% | -\$ | 195 | \$ | - |
| Customer 7 | | 3,682,040 | 3,682,040 | 8.11% | -\$ | 94 | \$ | - |
| Customer 8 | | 12,549,313 | 12,549,313 | 27.62% | -\$ | 319 | \$ | - |
| Customer 9 | | 2,428,705 | 2,428,705 | 5.35% | -\$ | 62 | \$ | - |
| Customer 10 | | 1,177,481 | 1,177,481 | 2.59% | -\$ | 30 | \$ | - |
| Customer 11 | | 2,469,828 | 2,469,828 | 5.44% | -\$ | 63 | \$ | - |
| Customer 12 | | 2,568,244 | 2,568,244 | 5.65% | -\$ | 65 | \$ | - |
| Customer 13 | | 5,582,427 | 5,582,427 | 12.29% | -\$ | 142 | \$ | - |
| Customer 14 | | 602,372 | 602,372 | 1.33% | -\$ | 15 | \$ | - |
| Customer 15 | | 2,656,677 | 2,656,677 | 5.85% | -\$ | 68 | \$ | - |
| Total | | 45,427,563 | 45,427,563 | 100.00% | -\$ | 1,155 | \$ | - |

If the CBR Class B rate rider calculated in tab 6.2 rounds to zero at the fourth decimal place for one or more rate classes, the entire balance in Account 1580 CBR Class B, including the amount allocated to transition customers will be transferred to Account 1580 WMS and disposed through the general purpose Group 1 rate riders



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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed

2017

| | | Total Metered 2018 Consumption Minus WMP | | Total Metered 2018 Consumption for Full Year Class A Customers | | Total Metered 2018 Consumption for Transition Customers | |
|--|-----|---|-----------|---|---------|--|---------|
| | | kWh | kW | kWh | kW | kWh | kW |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 449,942,760 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 130,540,168 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 633,826,945 | 1,612,356 | 102,710,910 | 231,040 | 97,382,669 | 218,200 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,530,550 | 0 | 0 | 0 | 0 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 220,524 | 650 | 0 | 0 | 0 | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 4,494,762 | 12,519 | 0 | 0 | 0 | 0 |
| Total | | 1,220,555,709 | 1,625,525 | 102,710,910 | 231,040 | 97,382,669 | 218,200 |



| Metered Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) | | % of total kWh | Total CBR Class B \$ allocated to Current Class B Customers | CBR Class B Rate Rider | Unit |
|---|-----------|----------------|---|---------------------------|------|
| kWh | kW | | | | |
| 449,942,760 | 0 | 44.1% | (\$11,442) | \$0.0000 | kWh |
| 130,540,168 | 0 | 12.8% | (\$3,320) | \$0.0000 | kWh |
| 433,733,367 | 1,163,116 | 42.5% | (\$11,030) | \$0.0000 | kW |
| 1,530,550 | 0 | 0.1% | (\$39) | \$0.0000 | kWh |
| 220,524 | 650 | 0.0% | (\$6) | \$0.0000 | kW |
| 4,494,762 | 12,519 | 0.4% | (\$114) | \$0.0000 | kW |
| 1,020,462,131 | 1,176,285 | 100.0% | (\$25,951) | \$0.0000 | |

If the allocated Account 1580 sub-account CBR Class B amount does not produce a rate rider in one or more rate class (except for the Standby rate class), the model will transfer the entire CBR Class B amount into Account 1580 WMS control account to be disposed through the general purpose Group 1 DVA rate riders.



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Incentive Rate-setting Mechanism for 2020 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable)

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

| |
|----|
| 12 |
| 12 |
| 12 |

Rate Rider Recovery to be used below

Rate Rider Recovery to be used below

| Rate Class | Unit | Total Metered kWh | Metered kW or kVA | Total Metered kWh less WMP consumption | Total Metered kW less WMP consumption |
|--|------|-------------------|-------------------|--|---------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 449,942,760 | 0 | 449,942,760 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 130,540,168 | 0 | 130,540,168 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 636,993,888 | 1,618,431 | 633,826,945 | 1,612,356 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 1,530,550 | 0 | 1,530,550 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 220,524 | 650 | 220,524 | 650 |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 4,494,762 | 12,519 | 4,494,762 | 12,519 |

¹ When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into co

² Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate combined Deferral/Variance Account and Rate Rider.

n Rate Generator

) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

| Allocation of Group 1 Account Balances to All Classes ² | Allocation of Group 1 Account Balances to Non- WMP Classes Only (If Applicable) ² | Deferral/Variance Account Rate Rider ² | Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ² | Account 1568 Rate Rider | Revenue Reconcila |
|--|---|---|--|----------------------------|---------------------|
| 521,254 | | 0.0012 | 0.0000 | 0.0000 | |
| 156,846 | | 0.0012 | 0.0000 | 0.0000 | |
| 706,639 | 61,988 | 0.4366 | 0.0384 | 0.0000 | |
| 1,840 | | 0.0012 | 0.0000 | 0.0000 | |
| 265 | | 0.4079 | 0.0000 | 0.0000 | |
| 5,405 | | 0.4317 | 0.0000 | 0.0000 | |
| | | | | | 1,472,607.21 |

nsideration if there are Class A customers since the rate riders, if any, are calculated separately.

classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a

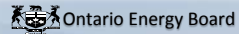
Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Summary - Sharing of Tax Change Forecast Amounts

| | 2015 | 2020 |
|--|----------------|----------------|
| OEB-Approved Rate Base | \$ 139,961,713 | \$ 139,961,713 |
| OEB-Approved Regulatory Taxable Income | \$ 608,429 | \$ 608,429 |
| Federal General Rate | | 15.0% |
| Federal Small Business Rate | | 9.0% |
| Federal Small Business Rate (calculated effective rate) ^{1,2} | | 15.0% |
| Ontario General Rate | | 11.5% |
| Ontario Small Business Rate | | 3.5% |
| Ontario Small Business Rate (calculated effective rate) ^{1,2} | | 11.5% |
| Federal Small Business Limit | | \$ 500,000 |
| Ontario Small Business Limit | | \$ 500,000 |
| Federal Taxes Payable | | \$ 91,264 |
| Provincial Taxes Payable | | \$ 69,969 |
| Federal Effective Tax Rate | | 15.0% |
| Provincial Effective Tax Rate | | 11.5% |
| Combined Effective Tax Rate | 26.5% | 26.5% |
| Total Income Taxes Payable | \$ 161,234 | \$ 161,234 |
| OEB-Approved Total Tax Credits (enter as positive number) | \$ 81,003 | \$ 81,003 |
| Income Tax Provision | \$ 80,231 | \$ 80,231 |
| Grossed-up Income Taxes | \$ 109,157 | \$ 109,157 |
| Incremental Grossed-up Tax Amount | | \$ - |
| Sharing of Tax Amount (50%) | | \$ - |

Notes

- Regarding the small business deduction, if applicable,
 - If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - If taxable capital is below \$10 million, the small business rate would be applicable.
 - If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.
- The OEB's proxy for taxable capital is rate base.



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-Approved Cost of Service application in columns C through H.

As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

| Rate Class | | Re-based Billed Customers or Connections | Re-based Billed kWh | Re-based Billed kW | Re-based Service Charge | Re-based Distribution Volumetric Rate kWh | Re-based Distribution Volumetric Rate kW | Service Charge Revenue | Distribution Volumetric Rate Revenue kWh | Distribution Volumetric Rate Revenue kW | Revenue Requirement from Rates | Service Charge % Revenue | Distribution Volumetric Rate % Revenue kWh | Distribution Volumetric Rate % Revenue kW | Total % Revenue |
|--|-----|---|------------------------|-----------------------|-------------------------------|--|---|---------------------------|---|--|--------------------------------------|-----------------------------|---|--|-----------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | | | | | | | 0 | 0 | 0 | 0 | 0.0% | 0.0% | 0.0% | 0.0% |
| Total | | 0 | 0 | 0 | | | | 0 | 0 | 0 | 0 | | | | 0.0% |

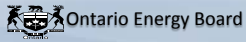


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Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary. As well, the Loss Factor has been imported from Tab 2.

| Rate Class | Rate Description | Unit | Rate | Non-Loss Adjusted Metered kWh | Non-Loss Adjusted Metered kW | Applicable Loss Factor | Loss Adjusted Billed kWh |
|--|--|--------|--------|-------------------------------------|------------------------------------|---------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 | 449,942,760 | 0 | 1.0479 | 471,495,018 |
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0052 | 449,942,760 | 0 | 1.0479 | 471,495,018 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 | 130,540,168 | 0 | 1.0479 | 136,793,042 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 | 130,540,168 | 0 | 1.0479 | 136,793,042 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.5983 | 636,993,888 | 1,618,431 | | |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8384 | 636,993,888 | 1,618,431 | | |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 | 1,530,550 | 0 | 1.0479 | 1,603,863 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 | 1,530,550 | 0 | 1.0479 | 1,603,863 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.9237 | 220,524 | 650 | | |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5363 | 220,524 | 650 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.9641 | 4,494,762 | 12,519 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4124 | 4,494,762 | 12,519 | | |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

| Uniform Transmission Rates | Unit | 2018 | 2019 (Jan 1 - June 30) | 2019 (July 1 - Dec 31) | 2020 |
|---|-------------|------------------------|-----------------------------------|-----------------------------------|----------------------|
| Rate Description | | Rate | Rate | Rate | Rate |
| Network Service Rate | kW | \$ 3.61 | \$ 3.71 | \$ 3.83 | \$ 3.83 |
| Line Connection Service Rate | kW | \$ 0.95 | \$ 0.94 | \$ 0.96 | \$ 0.96 |
| Transformation Connection Service Rate | kW | \$ 2.34 | \$ 2.25 | \$ 2.30 | \$ 2.30 |
| Hydro One Sub-Transmission Rates | Unit | 2018 | 2019 (Jan 1 - June 30) | 2019 (July 1 - Dec 31) | 2020 |
| Rate Description | | Rate | Rate | Rate | Rate |
| Network Service Rate | kW | \$ 3.1942 | \$ 3.1942 | \$ 3.2915 | \$ 3.2915 |
| Line Connection Service Rate | kW | \$ 0.7710 | \$ 0.7710 | \$ 0.7877 | \$ 0.7877 |
| Transformation Connection Service Rate | kW | \$ 1.7493 | \$ 1.7493 | \$ 1.9755 | \$ 1.9755 |
| Both Line and Transformation Connection Service Rate | kW | \$ 2.5203 | \$ 2.5203 | \$ 2.7632 | \$ 2.7632 |
| If needed, add extra host here. (I) | Unit | 2018 | 2019 | | 2020 |
| Rate Description | | Rate | Rate | | Rate |
| Network Service Rate | kW | \$ 3.44 | \$ 3.20 | | \$ 3.20 |
| Line Connection Service Rate | kW | \$ 0.56 | \$ 0.56 | | \$ 0.56 |
| Transformation Connection Service Rate | kW | | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ 0.56 | \$ 0.56 | | \$ 0.56 |
| If needed, add extra host here. (II) | Unit | 2018 | 2019 | | 2020 |
| Rate Description | | Rate | Rate | | Rate |
| Network Service Rate | kW | | | | |
| Line Connection Service Rate | kW | | | | |
| Transformation Connection Service Rate | kW | | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ - | \$ - | | \$ - |
| Low Voltage Switchgear Credit (if applicable, enter as a negative value) | \$ | Historical 2018 | Current 2019 | | Forecast 2020 |
| | | | | | |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

| IESO | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|---------|--------------|--------------|-----------------|--------------|--------------|---------------------------|--------------|--------------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | |
| January | 141,529 | \$3.61 | \$ 510,920 | 143,931 | \$0.95 | \$ 136,734 | 117,707 | \$2.34 | \$ 275,434 | \$ 412,169 | |
| February | 123,178 | \$3.61 | \$ 444,685 | 131,315 | \$0.95 | \$ 124,749 | 107,807 | \$2.34 | \$ 251,800 | \$ 376,550 | |
| March | 114,936 | \$3.61 | \$ 414,119 | 121,028 | \$0.95 | \$ 114,977 | 99,318 | \$2.34 | \$ 232,404 | \$ 347,381 | |
| April | 118,092 | \$3.61 | \$ 426,314 | 122,907 | \$0.95 | \$ 116,762 | 98,234 | \$2.34 | \$ 229,868 | \$ 346,629 | |
| May | 161,484 | \$3.61 | \$ 582,988 | 170,226 | \$0.95 | \$ 161,715 | 140,573 | \$2.34 | \$ 328,941 | \$ 490,656 | |
| June | 182,901 | \$3.61 | \$ 662,273 | 185,830 | \$0.95 | \$ 176,539 | 149,182 | \$2.34 | \$ 349,086 | \$ 525,624 | |
| July | 195,725 | \$3.61 | \$ 706,567 | 197,973 | \$0.95 | \$ 189,799 | 162,941 | \$2.34 | \$ 377,922 | \$ 559,901 | |
| August | 187,434 | \$3.61 | \$ 676,637 | 188,585 | \$0.95 | \$ 179,156 | 151,691 | \$2.34 | \$ 354,957 | \$ 534,113 | |
| September | 191,636 | \$3.61 | \$ 691,806 | 192,183 | \$0.95 | \$ 182,574 | 154,646 | \$2.34 | \$ 361,872 | \$ 544,445 | |
| October | 134,747 | \$3.61 | \$ 486,437 | 141,042 | \$0.95 | \$ 133,930 | 114,689 | \$2.34 | \$ 268,372 | \$ 402,362 | |
| November | 127,124 | \$3.61 | \$ 458,918 | 127,272 | \$0.95 | \$ 120,908 | 104,418 | \$2.34 | \$ 244,338 | \$ 365,247 | |
| December | 121,643 | \$3.61 | \$ 438,131 | 117,655 | \$0.95 | \$ 111,773 | 103,478 | \$2.34 | \$ 242,139 | \$ 353,911 | |
| Total | 1,800,426 | \$ 3.61 | \$ 6,490,544 | 1,838,648 | \$ 0.95 | \$ 1,747,855 | 1,500,484 | \$ 2.34 | \$ 3,511,133 | \$ 5,258,988 | |

| Hydro One | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|----------------|------------------|---------------------|-----------------|------------------|-------------------|---------------------------|------------------|-------------------|-------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 46,806 | \$3.1942 | \$ 149,506 | 46,873 | \$0.7710 | \$ 36,139 | 28,693 | \$1.7493 | \$ 50,192 | \$ 86,331 |
| February | 39,218 | \$3.1942 | \$ 125,269 | 39,237 | \$0.7710 | \$ 30,251 | 21,623 | \$1.7493 | \$ 37,825 | \$ 68,076 |
| March | 36,871 | \$3.1942 | \$ 117,733 | 36,885 | \$0.7710 | \$ 28,338 | 20,155 | \$1.7493 | \$ 35,257 | \$ 63,895 |
| April | 34,870 | \$3.1942 | \$ 111,383 | 34,908 | \$0.7710 | \$ 26,140 | 19,622 | \$1.7493 | \$ 34,375 | \$ 62,215 |
| May | 41,931 | \$3.1942 | \$ 133,975 | 41,938 | \$0.7710 | \$ 32,434 | 24,519 | \$1.7493 | \$ 42,891 | \$ 75,225 |
| June | 43,826 | \$3.1942 | \$ 139,990 | 45,444 | \$0.7710 | \$ 35,038 | 25,622 | \$1.7493 | \$ 44,786 | \$ 79,824 |
| July | 48,709 | \$3.1942 | \$ 155,588 | 48,715 | \$0.7710 | \$ 37,559 | 27,094 | \$1.7493 | \$ 47,396 | \$ 84,956 |
| August | 44,401 | \$3.1942 | \$ 141,825 | 44,410 | \$0.7710 | \$ 34,240 | 26,496 | \$1.7493 | \$ 46,350 | \$ 80,590 |
| September | 46,721 | \$3.1942 | \$ 149,236 | 46,728 | \$0.7710 | \$ 36,028 | 27,376 | \$1.7493 | \$ 47,889 | \$ 83,916 |
| October | 37,072 | \$3.1942 | \$ 118,416 | 37,708 | \$0.7710 | \$ 29,073 | 21,461 | \$1.7493 | \$ 37,577 | \$ 66,650 |
| November | 39,018 | \$3.1942 | \$ 124,632 | 39,025 | \$0.7710 | \$ 30,098 | 22,311 | \$1.7493 | \$ 38,928 | \$ 69,017 |
| December | 39,871 | \$3.1942 | \$ 127,355 | 39,871 | \$0.7710 | \$ 30,740 | 22,980 | \$1.7493 | \$ 39,150 | \$ 69,890 |
| Total | 499,314 | \$ 3.1942 | \$ 1,594,908 | 503,332 | \$ 0.7710 | \$ 388,069 | 287,952 | \$ 1.7493 | \$ 503,715 | \$ 891,784 |

| Add Extra Host Here (I) | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-------------------------|----------------|----------------|----------------|-----------------|----------------|---------------|---------------------------|-------------|-------------|------------------|
| (if needed) | | | | | | | | | | |
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 12,118 | \$ 3,4387 | \$ 41,670 | 14,257 | \$ 0.5575 | \$ 7,948 | | \$ - | | \$ 7,948 |
| February | 7,914 | \$ 3,4387 | \$ 27,213 | 9,310 | \$ 0.5575 | \$ 5,191 | | \$ - | | \$ 5,191 |
| March | 9,450 | \$ 3,4387 | \$ 32,497 | 9,450 | \$ 0.5575 | \$ 5,269 | | \$ - | | \$ 5,269 |
| April | 7,273 | \$ 3,4387 | \$ 25,009 | 9,304 | \$ 0.5575 | \$ 5,187 | | \$ - | | \$ 5,187 |
| May | 17,570 | \$ 3,4387 | \$ 60,418 | 18,186 | \$ 0.5575 | \$ 10,139 | | \$ - | | \$ 10,139 |
| June | 5,781 | \$ 3,4387 | \$ 19,878 | 12,092 | \$ 0.5575 | \$ 6,741 | | \$ - | | \$ 6,741 |
| July | 10,129 | \$ 3,4387 | \$ 34,830 | 11,916 | \$ 0.5575 | \$ 6,643 | | \$ - | | \$ 6,643 |
| August | 14,597 | \$ 3,4387 | \$ 50,195 | 17,173 | \$ 0.5575 | \$ 9,574 | | \$ - | | \$ 9,574 |
| September | 10,502 | \$ 3,4387 | \$ 36,112 | 13,091 | \$ 0.5575 | \$ 7,298 | | \$ - | | \$ 7,298 |
| October | 7,309 | \$ 3,4387 | \$ 25,133 | 9,227 | \$ 0.5575 | \$ 5,144 | | \$ - | | \$ 5,144 |
| November | 7,219 | \$ 3,4387 | \$ 24,824 | 10,168 | \$ 0.5575 | \$ 5,669 | | \$ - | | \$ 5,669 |
| December | 7,391 | \$ 3,4387 | \$ 25,414 | 10,253 | \$ 0.5575 | \$ 5,716 | | \$ - | | \$ 5,716 |
| Total | 117,252 | \$ 3.44 | 403,194 | 144,427 | \$ 0.56 | 80,518 | - | \$ - | \$ - | \$ 80,518 |

| Add Extra Host Here (If (if needed) | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | | \$ - | | | \$ - | | | \$ - | | \$ - |
| February | | \$ - | | | \$ - | | | \$ - | | \$ - |
| March | | \$ - | | | \$ - | | | \$ - | | \$ - |
| April | | \$ - | | | \$ - | | | \$ - | | \$ - |
| May | | \$ - | | | \$ - | | | \$ - | | \$ - |
| June | | \$ - | | | \$ - | | | \$ - | | \$ - |
| July | | \$ - | | | \$ - | | | \$ - | | \$ - |
| August | | \$ - | | | \$ - | | | \$ - | | \$ - |
| September | | \$ - | | | \$ - | | | \$ - | | \$ - |
| October | | \$ - | | | \$ - | | | \$ - | | \$ - |
| November | | \$ - | | | \$ - | | | \$ - | | \$ - |
| December | | \$ - | | | \$ - | | | \$ - | | \$ - |
| Total | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | \$ - |

| Total | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|-----------|--------------|-----------------|-----------|--------------|---------------------------|-----------|--------------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 200,453 | \$ 3,5026 | \$ 702,096 | 205,060 | \$ 0.8818 | \$ 180,821 | 146,400 | \$ 2,2242 | \$ 325,626 | \$ 506,448 |
| February | 170,308 | \$ 3,5063 | \$ 597,148 | 179,862 | \$ 0.8906 | \$ 160,191 | 129,230 | \$ 2,2412 | \$ 289,625 | \$ 449,817 |
| March | 161,257 | \$ 3,5049 | \$ 565,189 | 167,364 | \$ 0.8894 | \$ 148,684 | 119,473 | \$ 2,2404 | \$ 267,661 | \$ 416,345 |
| April | 160,236 | \$ 3,5117 | \$ 562,706 | 168,705 | \$ 0.8896 | \$ 150,088 | 116,456 | \$ 2,2375 | \$ 260,942 | \$ 416,345 |
| May | 220,985 | \$ 3,5175 | \$ 777,311 | 230,350 | \$ 0.8864 | \$ 204,188 | 165,092 | \$ 2,2523 | \$ 371,831 | \$ 576,019 |
| June | 232,508 | \$ 3,5274 | \$ 820,141 | 243,366 | \$ 0.8971 | \$ 218,317 | 174,784 | \$ 2,2535 | \$ 393,872 | \$ 612,189 |
| July | 254,563 | \$ 3,5236 | \$ 896,985 | 258,505 | \$ 0.8982 | \$ 232,182 | 186,035 | \$ 2,2540 | \$ 419,318 | \$ 651,500 |
| August | 246,432 | \$ 3,5249 | \$ 868,657 | 250,168 | \$ 0.8913 | \$ 222,970 | 178,187 | \$ 2,2522 | \$ 401,306 | \$ 624,277 |
| September | 248,859 | \$ 3,5247 | \$ 877,154 | 252,002 | \$ 0.8964 | \$ 225,899 | 182,022 | \$ 2,2512 | \$ 409,761 | \$ 635,660 |
| October | 179,128 | \$ 3,5170 | \$ 629,966 | 187,977 | \$ 0.8948 | \$ 168,206 | 136,170 | \$ 2,2468 | \$ 305,949 | \$ 474,156 |
| November | 173,361 | \$ 3,5093 | \$ 608,373 | 176,465 | \$ 0.8878 | \$ 156,665 | 126,329 | \$ 2,2375 | \$ 282,666 | \$ 439,332 |
| December | 168,904 | \$ 3,5044 | \$ 591,900 | 167,779 | \$ 0.8835 | \$ 148,229 | 125,858 | \$ 2,2350 | \$ 281,288 | \$ 429,517 |
| Total | 2,416,993 | \$ 3.52 | \$ 8,497,646 | 2,487,606 | \$ 0.89 | \$ 2,216,442 | 1,788,436 | \$ 2.24 | \$ 4,014,848 | \$ 6,231,290 |

Low Voltage Switchgear Credit (if applicable)

Total including deduction for Low Voltage Switchgear Credit

The purpose of this sheet is to calculate the expected billing when current 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

Low Voltage Switchgear Credit (if applicable)

Total including deduction for Low Voltage Switchgear Credit

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2018 transmission units.

| IESO | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|-----------|--------------|--------------|-----------|--------------|-----------------|-----------|--------------|---------------------------|-----------|--|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | | | |
| January | 141,529 | \$ 3.8300 | \$ 542,066 | 143,931 | \$ 0.9600 | \$ 138,174 | 117,707 | \$ 2.3000 | \$ 270,726 | \$ | 408,900 | | |
| February | 123,176 | \$ 3.8300 | \$ 471,764 | 131,315 | \$ 0.9600 | \$ 126,062 | 107,607 | \$ 2.3000 | \$ 247,496 | \$ | 373,559 | | |
| March | 114,936 | \$ 3.8300 | \$ 440,205 | 121,028 | \$ 0.9600 | \$ 116,187 | 99,318 | \$ 2.3000 | \$ 228,331 | \$ | 344,618 | | |
| April | 118,092 | \$ 3.8300 | \$ 452,294 | 122,907 | \$ 0.9600 | \$ 117,991 | 98,234 | \$ 2.3000 | \$ 225,938 | \$ | 343,929 | | |
| May | 161,484 | \$ 3.8300 | \$ 618,485 | 170,226 | \$ 0.9600 | \$ 163,417 | 140,573 | \$ 2.3000 | \$ 323,318 | \$ | 486,735 | | |
| June | 182,901 | \$ 3.8300 | \$ 700,511 | 185,830 | \$ 0.9600 | \$ 178,397 | 149,182 | \$ 2.3000 | \$ 343,119 | \$ | 521,515 | | |
| July | 195,725 | \$ 3.8300 | \$ 749,627 | 197,873 | \$ 0.9600 | \$ 189,958 | 158,941 | \$ 2.3000 | \$ 365,564 | \$ | 555,525 | | |
| August | 187,434 | \$ 3.8300 | \$ 717,872 | 188,585 | \$ 0.9600 | \$ 181,042 | 151,691 | \$ 2.3000 | \$ 348,889 | \$ | 529,931 | | |
| September | 191,636 | \$ 3.8300 | \$ 733,566 | 192,183 | \$ 0.9600 | \$ 184,496 | 154,646 | \$ 2.3000 | \$ 355,686 | \$ | 540,181 | | |
| October | 134,747 | \$ 3.8300 | \$ 516,081 | 141,042 | \$ 0.9600 | \$ 135,480 | 114,680 | \$ 2.3000 | \$ 263,395 | \$ | 399,385 | | |
| November | 127,124 | \$ 3.8300 | \$ 486,885 | 127,272 | \$ 0.9600 | \$ 122,181 | 104,418 | \$ 2.3000 | \$ 240,161 | \$ | 362,343 | | |
| December | 121,643 | \$ 3.8300 | \$ 465,892 | 117,655 | \$ 0.9600 | \$ 112,949 | 103,478 | \$ 2.3000 | \$ 237,999 | \$ | 350,949 | | |
| Total | 1,800,428 | \$ 3.83 | \$ 6,895,638 | 1,839,848 | \$ 0.96 | \$ 1,766,254 | 1,500,484 | \$ 2.30 | \$ 3,451,113 | \$ | 5,217,367 | | |

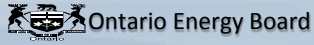
| Hydro One | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|-----------|--------------|--------------|-----------|------------|-----------------|-----------|------------|---------------------------|---------|--|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | | | |
| January | 46,806 | \$ 3.2915 | \$ 154,060 | 46,873 | \$ 0.7877 | \$ 36,922 | 28,693 | \$ 1.9755 | \$ 56,682 | \$ | 93,604 | | |
| February | 39,218 | \$ 3.2915 | \$ 129,085 | 39,237 | \$ 0.7877 | \$ 30,907 | 21,623 | \$ 1.9755 | \$ 42,716 | \$ | 73,623 | | |
| March | 36,871 | \$ 3.2915 | \$ 121,360 | 36,885 | \$ 0.7877 | \$ 29,054 | 20,155 | \$ 1.9755 | \$ 39,816 | \$ | 68,870 | | |
| April | 34,870 | \$ 3.2915 | \$ 114,776 | 36,498 | \$ 0.7877 | \$ 28,749 | 20,822 | \$ 1.9755 | \$ 40,740 | \$ | 69,489 | | |
| May | 41,931 | \$ 3.2915 | \$ 138,015 | 41,938 | \$ 0.7877 | \$ 33,034 | 24,519 | \$ 1.9755 | \$ 48,437 | \$ | 81,471 | | |
| June | 43,826 | \$ 3.2915 | \$ 144,254 | 45,444 | \$ 0.7877 | \$ 35,796 | 25,602 | \$ 1.9755 | \$ 50,577 | \$ | 86,374 | | |
| July | 48,709 | \$ 3.2915 | \$ 160,327 | 48,715 | \$ 0.7877 | \$ 38,373 | 27,094 | \$ 1.9755 | \$ 53,525 | \$ | 91,898 | | |
| August | 44,401 | \$ 3.2915 | \$ 146,145 | 44,410 | \$ 0.7877 | \$ 34,982 | 26,496 | \$ 1.9755 | \$ 52,343 | \$ | 87,325 | | |
| September | 46,721 | \$ 3.2915 | \$ 153,782 | 46,728 | \$ 0.7877 | \$ 36,808 | 27,376 | \$ 1.9755 | \$ 54,081 | \$ | 90,889 | | |
| October | 37,072 | \$ 3.2915 | \$ 122,024 | 37,708 | \$ 0.7877 | \$ 29,702 | 21,481 | \$ 1.9755 | \$ 42,436 | \$ | 72,139 | | |
| November | 39,016 | \$ 3.2915 | \$ 128,428 | 39,025 | \$ 0.7877 | \$ 30,740 | 21,911 | \$ 1.9755 | \$ 43,284 | \$ | 74,025 | | |
| December | 39,871 | \$ 3.2915 | \$ 131,235 | 39,871 | \$ 0.7877 | \$ 31,406 | 22,380 | \$ 1.9755 | \$ 44,212 | \$ | 75,618 | | |
| Total | 499,314 | \$ 3.29 | \$ 1,643,491 | 503,332 | \$ 0.79 | \$ 396,475 | 287,952 | \$ 1.98 | \$ 568,850 | \$ | 965,325 | | |

| Add Extra Host Here (I) | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-------------------------|--------------|-----------|------------|--------------|-----------|-----------|-----------------|------|--------|---------------------------|--------|--|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | | | |
| January | 12,118 | \$ 3.2044 | \$ 38,831 | 14,257 | \$ 0.5613 | \$ 8,002 | - | \$ - | \$ - | \$ | 8,002 | | |
| February | 7,914 | \$ 3.2044 | \$ 25,359 | 9,310 | \$ 0.5613 | \$ 5,226 | - | \$ - | \$ - | \$ | 5,226 | | |
| March | 9,450 | \$ 3.2044 | \$ 30,283 | 9,450 | \$ 0.5613 | \$ 5,305 | - | \$ - | \$ - | \$ | 5,305 | | |
| April | 7,273 | \$ 3.2044 | \$ 23,305 | 9,304 | \$ 0.5613 | \$ 5,222 | - | \$ - | \$ - | \$ | 5,222 | | |
| May | 17,570 | \$ 3.2044 | \$ 56,301 | 18,186 | \$ 0.5613 | \$ 10,208 | - | \$ - | \$ - | \$ | 10,208 | | |
| June | 5,781 | \$ 3.2044 | \$ 18,524 | 12,082 | \$ 0.5613 | \$ 6,787 | - | \$ - | \$ - | \$ | 6,787 | | |
| July | 10,129 | \$ 3.2044 | \$ 32,457 | 11,916 | \$ 0.5613 | \$ 6,689 | - | \$ - | \$ - | \$ | 6,689 | | |
| August | 14,597 | \$ 3.2044 | \$ 46,775 | 17,173 | \$ 0.5613 | \$ 9,639 | - | \$ - | \$ - | \$ | 9,639 | | |
| September | 10,502 | \$ 3.2044 | \$ 33,651 | 13,091 | \$ 0.5613 | \$ 7,348 | - | \$ - | \$ - | \$ | 7,348 | | |
| October | 7,309 | \$ 3.2044 | \$ 23,421 | 9,227 | \$ 0.5613 | \$ 5,179 | - | \$ - | \$ - | \$ | 5,179 | | |
| November | 7,219 | \$ 3.2044 | \$ 23,132 | 10,168 | \$ 0.5613 | \$ 5,707 | - | \$ - | \$ - | \$ | 5,707 | | |
| December | 7,391 | \$ 3.2044 | \$ 23,682 | 10,253 | \$ 0.5613 | \$ 5,755 | - | \$ - | \$ - | \$ | 5,755 | | |
| Total | 117,252 | \$ 3.20 | \$ 375,722 | 144,427 | \$ 0.56 | \$ 81,067 | - | \$ - | \$ - | \$ | 81,067 | | |

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

| Total | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|---------|--------------|--------------|---------|--------------|-----------------|---------|--------------|---------------------------|-----------|--|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount | | | |
| January | 200,453 | \$ 3.67 | \$ 734,848 | 205,060 | \$ 0.89 | \$ 183,098 | 146,400 | \$ 2.24 | \$ 327,408 | \$ | 510,506 | | |
| February | 170,308 | \$ 3.68 | \$ 626,208 | 179,862 | \$ 0.90 | \$ 162,195 | 129,230 | \$ 2.25 | \$ 290,212 | \$ | 452,407 | | |
| March | 161,257 | \$ 3.67 | \$ 591,848 | 167,364 | \$ 0.90 | \$ 150,546 | 119,473 | \$ 2.25 | \$ 268,247 | \$ | 418,793 | | |
| April | 160,236 | \$ 3.68 | \$ 590,375 | 168,709 | \$ 0.90 | \$ 151,962 | 118,856 | \$ 2.24 | \$ 266,678 | \$ | 418,640 | | |
| May | 220,985 | \$ 3.68 | \$ 812,801 | 230,350 | \$ 0.90 | \$ 206,659 | 165,092 | \$ 2.25 | \$ 371,755 | \$ | 578,414 | | |
| June | 232,508 | \$ 3.71 | \$ 863,289 | 243,366 | \$ 0.91 | \$ 220,980 | 174,784 | \$ 2.25 | \$ 393,696 | \$ | 614,676 | | |
| July | 254,563 | \$ 3.70 | \$ 942,411 | 258,505 | \$ 0.91 | \$ 235,020 | 186,035 | \$ 2.25 | \$ 419,089 | \$ | 654,109 | | |
| August | 246,432 | \$ 3.70 | \$ 910,793 | 250,368 | \$ 0.90 | \$ 225,363 | 178,187 | \$ 2.25 | \$ 400,232 | \$ | 626,095 | | |
| September | 248,859 | \$ 3.70 | \$ 921,399 | 252,002 | \$ 0.91 | \$ 228,651 | 182,022 | \$ 2.25 | \$ 409,767 | \$ | 638,418 | | |
| October | 179,128 | \$ 3.69 | \$ 661,525 | 187,977 | \$ 0.91 | \$ 170,282 | 136,170 | \$ 2.25 | \$ 306,221 | \$ | 476,503 | | |
| November | 173,361 | \$ 3.68 | \$ 638,445 | 176,465 | \$ 0.90 | \$ 158,628 | 126,329 | \$ 2.24 | \$ 283,446 | \$ | 442,074 | | |
| December | 168,904 | \$ 3.68 | \$ 620,809 | 167,779 | \$ 0.89 | \$ 150,110 | 125,858 | \$ 2.24 | \$ 282,212 | \$ | 432,322 | | |
| Total | 2,416,993 | \$ 3.69 | \$ 8,914,851 | 2,487,606 | \$ 0.90 | \$ 2,243,795 | 1,788,436 | \$ 2.25 | \$ 4,019,963 | \$ | 6,263,758 | | |

| Low Voltage Switchgear Credit (if applicable) | | | | | | | | | | | | \$ - |
|---|--|--|--|--|--|--|--|--|--|--|--|--------------|
| Total including deduction for Low Voltage Switchgear Credit | | | | | | | | | | | | \$ 6,263,758 |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

The purpose of this table is to re-align the current RTS Network Rates to recover current wholesale network costs.

| Rate Class | Rate Description | Unit | Current RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 | 471,495,018 | 0 | 3,300,465 | 39.3% | 3,452,355 | 0.0073 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 | 136,793,042 | 0 | 861,796 | 10.3% | 901,457 | 0.0066 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.5983 | | 1,618,431 | 4,205,169 | 50.0% | 4,398,694 | 2.7179 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0063 | 1,603,863 | 0 | 10,104 | 0.1% | 10,569 | 0.0066 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.9237 | | 650 | 1,250 | 0.0% | 1,308 | 2.0122 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.9641 | | 12,519 | 24,589 | 0.3% | 25,720 | 2.0545 |

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

| Rate Class | Rate Description | Unit | Current RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR- Connection |
|--|--|--------|-----------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0052 | 471,495,018 | 0 | 2,451,774 | 40.4% | 2,494,597 | 0.0053 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 | 136,793,042 | 0 | 615,569 | 10.1% | 626,320 | 0.0046 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8384 | | 1,618,431 | 2,975,324 | 49.0% | 3,027,290 | 1.8705 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0045 | 1,603,863 | 0 | 7,217 | 0.1% | 7,343 | 0.0046 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5363 | | 650 | 999 | 0.0% | 1,016 | 1.5631 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4124 | | 12,519 | 17,682 | 0.3% | 17,991 | 1.4371 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR-Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|------------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0073 | 471,495,018 | 0 | 3,452,355 | 39.3% | 3,501,350 | 0.0074 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0066 | 136,793,042 | 0 | 901,457 | 10.3% | 914,250 | 0.0067 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.7179 | | 1,618,431 | 4,398,694 | 50.0% | 4,461,120 | 2.7564 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0066 | 1,603,863 | 0 | 10,569 | 0.1% | 10,719 | 0.0067 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0122 | | 650 | 1,308 | 0.0% | 1,327 | 2.0408 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.0545 | | 12,519 | 25,720 | 0.3% | 26,085 | 2.0836 |

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

| Rate Class | Rate Description | Unit | Adjusted RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Connection |
|--|--|--------|---------------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0053 | 471,495,018 | 0 | 2,494,597 | 40.4% | 2,530,635 | 0.0054 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 136,793,042 | 0 | 626,320 | 10.1% | 635,368 | 0.0046 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8705 | | 1,618,431 | 3,027,290 | 49.0% | 3,071,024 | 1.8975 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 1,603,863 | 0 | 7,343 | 0.1% | 7,450 | 0.0046 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5631 | | 650 | 1,016 | 0.0% | 1,031 | 1.5857 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4371 | | 12,519 | 17,991 | 0.3% | 18,251 | 1.4578 |



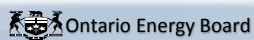
Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2018 values and will be updated by OEB staff at a later date.

| | | | |
|---------------------------------|-------|---------------------|-------|
| Price Escalator | 1.50% | Productivity Factor | 0.00% |
| Choose Stretch Factor Group | III | Price Cap Index | 1.20% |
| Associated Stretch Factor Value | 0.30% | | |

| 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 | 33.11 | | | | 1.20% | 33.51 | 0.0000 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 39.48 | | 0.0144 | | 1.20% | 39.95 | 0.0146 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 107.3 | | 3.5075 | | 1.20% | 108.59 | 3.5496 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 20.38 | | 0.0142 | | 1.20% | 20.62 | 0.0144 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 17.73 | | 22.1234 | | 1.20% | 17.94 | 22.3889 |
| STREET LIGHTING SERVICE CLASSIFICATION | 1.25 | | 4.8951 | | 1.20% | 1.27 | 4.9538 |
| microFIT SERVICE CLASSIFICATION | 5.4 | | | | | 5.4 | |



Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

Regulatory Charges

| Effective Date of Regulatory Charges | | January 1, 2019 | January 1, 2020 |
|--|--------|-----------------|-----------------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$/kWh | 0.25 | 0.25 |

Time-of-Use RPP Prices

| As of | | May 1, 2019 |
|----------|--------|-------------|
| Off-Peak | \$/kWh | 0.0650 |
| Mid-Peak | \$/kWh | 0.0940 |
| On-Peak | \$/kWh | 0.1340 |

Smart Meter Entity Charge (SME)

| | | |
|---------------------------------|----|------|
| Smart Meter Entity Charge (SME) | \$ | 0.57 |
|---------------------------------|----|------|

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

| | | |
|--|----|-------|
| | \$ | 36.86 |
|--|----|-------|

Miscellaneous Service Charges

| Wireline Pole Attachment Charge | Unit | Current charge | Inflation factor * | Proposed charge ** / *** |
|---|------|----------------|--------------------|--------------------------|
| Specific charge for access to the power poles - per pole/year | \$ | 43.63 | 1.50% | 44.28 |

| Retail Service Charges | | Current charge | Inflation factor* | Proposed charge *** |
|--|----------|----------------|-------------------|---------------------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 100.00 | 1.50% | 101.50 |
| Monthly fixed charge, per retailer | \$ | 40.00 | 1.50% | 40.60 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.00 | 1.50% | 1.02 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.60 | 1.50% | 0.61 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.60) | 1.50% | (0.61) |
| Service Transaction Requests (STR) | | | | - |
| Request fee, per request, applied to the requesting party | \$ | 0.50 | 1.50% | 0.51 |
| Processing fee, per request, applied to the requesting party | \$ | 1.00 | 1.50% | 1.02 |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | | | |
| up to twice a year | | no charge | | no charge |
| more than twice a year, per request (plus incremental delivery costs) | \$ | 4.00 | 1.50% | 4.06 |
| Notice of switch letter charge, per letter | \$ | 2.00 | 1.50% | 2.03 |

* inflation factor subject to change pending OEB approved inflation rate effective in 2020

** applicable only to LDCs in which the province-wide pole attachment charge applies

*** subject to change pending OEB order on miscellaneous service charges



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

In the Green Cells below, enter all proposed rate riders/rates. Please note that the following rates/charges are to be entered in the Final Tariff Schedule tab: Monthly Service Charge, Distribution Volumetric Rate and Retail Transmission Rates.

In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate rider description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

In column E, enter the expiry date (e.g. April 30, 2020) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-Total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-Total B refers to rates/rate riders that are considered pass through costs.

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0054

RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 33.51 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Low Voltage Service Rate | \$/kWh | 0.0005 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0074 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0054 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
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EB-2019-0054

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 39.95 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Distribution Volumetric Rate | \$/kWh | 0.0146 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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EB-2019-0054

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|------------------------------|-------|--------|
| Service Charge | \$ | 108.59 |
| Distribution Volumetric Rate | \$/kW | 3.5496 |
| Low Voltage Service Rate | \$/kW | 0.1612 |

Niagara Peninsula Energy Inc.
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| | | |
|--|-------|--------|
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | | |
| Applicable only for Non-Wholesale Market Participants | \$/kW | 0.0384 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4366 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.7564 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8975 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
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EB-2019-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electricity demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge (per customer) | \$ | 20.62 |
| Distribution Volumetric Rate | \$/kWh | 0.0144 |
| Low Voltage Service Rate | \$/kWh | 0.0004 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kWh | 0.0012 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge | \$ | 17.94 |
| Distribution Volumetric Rate | \$/kW | 22.3889 |
| Low Voltage Service Rate | \$/kW | 0.1347 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4079 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0408 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5857 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.
TARIFF OF RATES AND CHARGES
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EB-2019-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|--------|
| Service Charge (per connection) | \$ | 1.27 |
| Distribution Volumetric Rate | \$/kW | 4.9538 |
| Low Voltage Service Rate | \$/kW | 0.1239 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021 | \$/kW | 0.4317 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.0836 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4578 |

MONTHLY RATES AND CHARGES - Regulatory Component

| | | |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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

EB-2019-0054

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 5.40 |
|----------------|----|------|

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

APPLICATION

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

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

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Customer Administration

| | | |
|---|----|-------|
| Returned cheque (plus bank charges) | \$ | 20.00 |
| Legal letter charge | \$ | 15.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ | 30.00 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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| | | |
|---|----|----------|
| Meter dispute charge plus Measurement Canada fees (if meter found correct) | \$ | 30.00 |
| Non-Payment of Account (see Note below) | | |
| Late payment - per month | % | 1.50 |
| Late payment - per annum | % | 19.56 |
| Collection of account charge - no disconnection | \$ | 30.00 |
| Collection of account charge - no disconnection - after regular hours | \$ | 165.00 |
| Disconnect/Reconnect at meter - during regular hours | \$ | 65.00 |
| Disconnect/reconnect at meter - after regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - during regular hours | \$ | 185.00 |
| Disconnect/reconnect at pole - after regular hours | \$ | 415.00 |
| Install/remove load control device - during regular hours | \$ | 65.00 |
| Install/remove load control device - after regular hours | \$ | 185.00 |
| Other | | |
| Service call - customer owned equipment | \$ | 30.00 |
| Service call - after regular hours | \$ | 165.00 |
| Temporary service install & remove - overhead - no transformer | \$ | 500.00 |
| Temporary service install & remove - underground - no transformer | \$ | 300.00 |
| Temporary service install & remove - overhead - with transformer | \$ | 1,000.00 |
| Specific charge for access to the power poles (with the exception of wireless attachments) | \$ | 44.28 |

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the 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 | \$ | 101.50 |
| Monthly fixed charge, per retailer | \$ | 40.60 |
| Monthly variable charge, per customer, per retailer | \$ | 1.02 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$ | 0.61 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$ | (0.61) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.51 |

Niagara Peninsula Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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

EB-2019-0054

| | | |
|--|----|-----------|
| Processing fee, per request, applied to the requesting party | \$ | 1.02 |
| 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) | \$ | 4.06 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.00 |

LOSS FACTORS

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

| | |
|---|--------|
| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0479 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0374 |

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

Table 2

[illegible]

| | | | |
|-------------------------------|------------------------------------|-----|--|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | RPP | | |
| Consumption | 750 | kWh | |
| Demand | - | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 33.11 | 1 | \$ 33.11 | \$ 33.51 | 1 | \$ 33.51 | \$ 0.40 | 1.21% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 33.11 | | | \$ 33.51 | \$ 0.40 | 1.21% |
| Line Losses on Cost of Power | \$ 0.0824 | 36 | \$ 2.96 | \$ 0.0824 | 36 | \$ 2.96 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 750 | \$ (0.45) | \$ 0.0012 | 750 | \$ 0.90 | \$ 1.35 | -300.00% |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0005 | 750 | \$ 0.38 | \$ 0.0005 | 750 | \$ 0.38 | \$ - | 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) | | | \$ 36.56 | | | \$ 38.31 | \$ 1.75 | 4.79% |
| RTSR - Network | \$ 0.0070 | 786 | \$ 5.50 | \$ 0.0074 | 786 | \$ 5.82 | \$ 0.31 | 5.71% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0052 | 786 | \$ 4.09 | \$ 0.0054 | 786 | \$ 4.24 | \$ 0.16 | 3.85% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 46.15 | | | \$ 48.37 | \$ 2.22 | 4.81% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 786 | \$ 2.67 | \$ 0.0034 | 786 | \$ 2.67 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 786 | \$ 0.39 | \$ 0.0005 | 786 | \$ 0.39 | \$ - | 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 | \$ 0.1340 | 135 | \$ 18.09 | \$ 0.1340 | 135 | \$ 18.09 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 111.23 | | | \$ 113.45 | \$ 2.22 | 2.00% |
| HST | 13% | | \$ 14.46 | 13% | | \$ 14.75 | \$ 0.29 | 2.00% |
| 8% Rebate | 8% | | \$ (8.90) | 8% | | \$ (9.08) | \$ (0.18) | |
| Total Bill on TOU | | | \$ 116.79 | | | \$ 119.12 | \$ 2.33 | 2.00% |

In the manager's summary, discuss the reasons for the changes.

| | | | |
|-------------------------------|--|-----|--|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | RPP | | |
| Consumption | 2,000 | kWh | |
| Demand | - | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|------------------|-----------|--------|------------------|----------------|--------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 39.48 | 1 | \$ 39.48 | \$ 39.95 | 1 | \$ 39.95 | \$ 0.47 | 1.19% |
| Distribution Volumetric Rate | \$ 0.0144 | 2000 | \$ 28.80 | \$ 0.0146 | 2000 | \$ 29.20 | \$ 0.40 | 1.39% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 2000 | \$ - | \$ - | 2000 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 68.28 | | | \$ 69.15 | \$ 0.87 | 1.27% |
| Line Losses on Cost of Power | \$ 0.0824 | 96 | \$ 7.89 | \$ 0.0824 | 96 | \$ 7.89 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | -\$ 0.0006 | 2,000 | \$ (1.20) | \$ 0.0012 | 2,000 | \$ 2.40 | \$ 3.60 | -300.00% |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0004 | 2,000 | \$ 0.80 | \$ 0.0004 | 2,000 | \$ 0.80 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 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) | | | \$ 76.34 | | | \$ 80.81 | \$ 4.47 | 5.86% |
| RTSR - Network | \$ 0.0063 | 2,096 | \$ 13.20 | \$ 0.0067 | 2,096 | \$ 14.04 | \$ 0.84 | 6.35% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0045 | 2,096 | \$ 9.43 | \$ 0.0046 | 2,096 | \$ 9.64 | \$ 0.21 | 2.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 98.97 | | | \$ 104.49 | \$ 5.52 | 5.58% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,096 | \$ 7.13 | \$ 0.0034 | 2,096 | \$ 7.13 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,096 | \$ 1.05 | \$ 0.0005 | 2,096 | \$ 1.05 | \$ - | 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 | \$ 0.1340 | 360 | \$ 48.24 | \$ 0.1340 | 360 | \$ 48.24 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 272.10 | | | \$ 277.62 | \$ 5.52 | 2.03% |
| HST | 13% | | \$ 35.37 | 13% | | \$ 36.09 | \$ 0.72 | 2.03% |
| 8% Rebate | 8% | | \$ (21.77) | 8% | | \$ (22.21) | \$ (0.44) | |
| Total Bill on TOU | | | \$ 285.70 | | | \$ 291.50 | \$ 5.79 | 2.03% |

In the manager's summary, discuss the reasons for the changes.

| | | |
|-------------------------------|---|-----|
| Customer Class: | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 65,000 | kWh |
| Demand | 180 | kW |
| Current Loss Factor | 1.0479 | |
| Proposed/Approved Loss Factor | 1.0479 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 107.30 | 1 | \$ 107.30 | \$ 108.59 | 1 | \$ 108.59 | \$ 1.29 | 1.20% |
| Distribution Volumetric Rate | \$ 3.5075 | 180 | \$ 631.35 | \$ 3.5496 | 180 | \$ 638.93 | \$ 7.58 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 738.65 | | | \$ 747.52 | \$ 8.87 | 1.20% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ 0.2062 | 180 | \$ (37.12) | \$ 0.4750 | 180 | \$ 85.50 | \$ 122.62 | -330.36% |
| CBR Class B Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 65,000 | \$ - | \$ - | 65,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.1612 | 180 | \$ 29.02 | \$ 0.1612 | 180 | \$ 29.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 730.55 | | | \$ 862.03 | \$ 131.48 | 18.00% |
| RTSR - Network | \$ 2.5983 | 180 | \$ 467.69 | \$ 2.7564 | 180 | \$ 496.15 | \$ 28.46 | 6.08% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8384 | 180 | \$ 330.91 | \$ 1.8975 | 180 | \$ 341.55 | \$ 10.64 | 3.21% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,529.16 | | | \$ 1,699.74 | \$ 170.58 | 11.16% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 68,114 | \$ 231.59 | \$ 0.0034 | 68,114 | \$ 231.59 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 68,114 | \$ 34.06 | \$ 0.0005 | 68,114 | \$ 34.06 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 44,274 | \$ 2,877.80 | \$ 0.0650 | 44,274 | \$ 2,877.80 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 11,579 | \$ 1,088.45 | \$ 0.0940 | 11,579 | \$ 1,088.45 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 12,260 | \$ 1,642.90 | \$ 0.1340 | 12,260 | \$ 1,642.90 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 7,404.20 | | | \$ 7,574.78 | \$ 170.58 | 2.30% |
| HST | 13% | | \$ 962.55 | 13% | | \$ 984.72 | \$ 22.18 | 2.30% |
| Total Bill on TOU | | | \$ 8,366.74 | | | \$ 8,559.50 | \$ 192.76 | 2.30% |

In the manager's summary, discuss the reasons for the change.

| | | | |
|-------------------------------|---|-----|--|
| Customer Class: | UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | RPP | | |
| Consumption | 250 | kWh | |
| Demand | - | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 20.38 | 1 | \$ 20.38 | \$ 20.62 | 1 | \$ 20.62 | \$ 0.24 | 1.18% |
| Distribution Volumetric Rate | \$ 0.0142 | 250 | \$ 3.55 | \$ 0.0144 | 250 | \$ 3.60 | \$ 0.05 | 1.41% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 23.93 | | | \$ 24.22 | \$ 0.29 | 1.21% |
| Line Losses on Cost of Power | \$ 0.0824 | 12 | \$ 0.99 | \$ 0.0824 | 12 | \$ 0.99 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 250 | \$ (0.15) | \$ 0.0012 | 250 | \$ 0.30 | \$ 0.45 | -300.00% |
| CBR Class B Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0004 | 250 | \$ 0.10 | \$ 0.0004 | 250 | \$ 0.10 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 24.87 | | | \$ 25.61 | \$ 0.74 | 2.98% |
| RTSR - Network | \$ 0.0063 | 262 | \$ 1.65 | \$ 0.0067 | 262 | \$ 1.76 | \$ 0.10 | 6.35% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0045 | 262 | \$ 1.18 | \$ 0.0046 | 262 | \$ 1.21 | \$ 0.03 | 2.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 27.70 | | | \$ 28.57 | \$ 0.87 | 3.14% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 262 | \$ 0.89 | \$ 0.0034 | 262 | \$ 0.89 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 262 | \$ 0.13 | \$ 0.0005 | 262 | \$ 0.13 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 163 | \$ 10.56 | \$ 0.0650 | 163 | \$ 10.56 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 43 | \$ 4.00 | \$ 0.0940 | 43 | \$ 4.00 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 45 | \$ 6.03 | \$ 0.1340 | 45 | \$ 6.03 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 49.55 | | | \$ 50.43 | \$ 0.87 | 1.76% |
| HST | | 13% | \$ 6.44 | 13% | | \$ 6.56 | \$ 0.11 | 1.76% |
| Total Bill on TOU | | | \$ 56.00 | | | \$ 56.98 | \$ 0.98 | 1.76% |

In the manager's summary, discuss the reaso

| | |
|-------------------------------|--|
| Customer Class: | SENTINEL LIGHTING SERVICE CLASSIFICATION |
| RPP / Non-RPP: | RPP |
| Consumption | 44 kWh |
| Demand | 0 kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 17.73 | 1 | \$ 17.73 | \$ 17.94 | 1 | \$ 17.94 | \$ 0.21 | 1.18% |
| Distribution Volumetric Rate | \$ 22.1234 | 0.12 | \$ 2.65 | \$ 22.3889 | 0.12 | \$ 2.69 | \$ 0.03 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 0.12 | \$ - | \$ - | 0.12 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 20.38 | | | \$ 20.63 | \$ 0.24 | 1.19% |
| Line Losses on Cost of Power | \$ 0.0824 | 2 | \$ 0.17 | \$ 0.0824 | 2 | \$ 0.17 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.1508 | 0 | \$ (0.02) | \$ 0.4079 | 0 | \$ 0.05 | \$ 0.07 | -370.49% |
| CBR Class B Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 44 | \$ - | \$ - | 44 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.1347 | 0 | \$ 0.02 | \$ 0.1347 | 0 | \$ 0.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 20.56 | | | \$ 20.87 | \$ 0.31 | 1.50% |
| RTSR - Network | \$ 1.9237 | 0 | \$ 0.23 | \$ 2.0408 | 0 | \$ 0.24 | \$ 0.01 | 6.09% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.5363 | 0 | \$ 0.18 | \$ 1.5857 | 0 | \$ 0.19 | \$ 0.01 | 3.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 20.97 | | | \$ 21.30 | \$ 0.33 | 1.57% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 46 | \$ 0.16 | \$ 0.0034 | 46 | \$ 0.16 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 46 | \$ 0.02 | \$ 0.0005 | 46 | \$ 0.02 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 29 | \$ 1.86 | \$ 0.0650 | 29 | \$ 1.86 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 7 | \$ 0.70 | \$ 0.0940 | 7 | \$ 0.70 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 8 | \$ 1.06 | \$ 0.1340 | 8 | \$ 1.06 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 25.02 | | | \$ 25.35 | \$ 0.33 | 1.31% |
| HST | | 13% | \$ 3.25 | 13% | | \$ 3.30 | \$ 0.04 | 1.31% |
| Total Bill on TOU | | | \$ 28.28 | | | \$ 28.65 | \$ 0.37 | 1.31% |

In the manager's summary, discuss the reasons for the change.

| | | | |
|-------------------------------|--|-----|--|
| Customer Class: | STREET LIGHTING SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | RPP | | |
| Consumption | 50 | kWh | |
| Demand | 0 | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 1.25 | 1 | \$ 1.25 | \$ 1.27 | 1 | \$ 1.27 | \$ 0.02 | 1.60% |
| Distribution Volumetric Rate | \$ 4.8951 | 0.13 | \$ 0.64 | \$ 4.9538 | 0.13 | \$ 0.64 | \$ 0.01 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 0.13 | \$ - | \$ - | 0.13 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 1.89 | | | \$ 1.91 | \$ 0.03 | 1.46% |
| Line Losses on Cost of Power | \$ 0.0824 | 2 | \$ 0.20 | \$ 0.0824 | 2 | \$ 0.20 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.2055 | 0 | \$ (0.03) | \$ 0.4317 | 0 | \$ 0.06 | \$ 0.08 | -310.07% |
| CBR Class B Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 50 | \$ - | \$ - | 50 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.1239 | 0 | \$ 0.02 | \$ 0.1239 | 0 | \$ 0.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 2.07 | | | \$ 2.18 | \$ 0.11 | 5.33% |
| RTSR - Network | \$ 1.9641 | 0 | \$ 0.26 | \$ 2.0836 | 0 | \$ 0.27 | \$ 0.02 | 6.08% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.4124 | 0 | \$ 0.18 | \$ 1.4578 | 0 | \$ 0.19 | \$ 0.01 | 3.21% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 2.51 | | | \$ 2.64 | \$ 0.13 | 5.25% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 52 | \$ 0.18 | \$ 0.0034 | 52 | \$ 0.18 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 52 | \$ 0.03 | \$ 0.0005 | 52 | \$ 0.03 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 33 | \$ 2.11 | \$ 0.0650 | 33 | \$ 2.11 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 9 | \$ 0.80 | \$ 0.0940 | 9 | \$ 0.80 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 9 | \$ 1.21 | \$ 0.1340 | 9 | \$ 1.21 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 7.08 | | | \$ 7.22 | \$ 0.13 | 1.86% |
| HST | | 13% | \$ 0.92 | | 13% | \$ 0.94 | \$ 0.02 | 1.86% |
| Total Bill on TOU | | | \$ 8.00 | | | \$ 8.15 | \$ 0.15 | 1.86% |

In the manager's summary, discuss the reaso

| | |
|-------------------------------|------------------------------------|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Retailer) |
| Consumption | 750 kWh |
| Demand | - kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 33.11 | 1 | \$ 33.11 | \$ 33.51 | 1 | \$ 33.51 | \$ 0.40 | 1.21% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 33.11 | | | \$ 33.51 | \$ 0.40 | 1.21% |
| Line Losses on Cost of Power | \$ 0.1101 | 36 | \$ 3.96 | \$ 0.1101 | 36 | \$ 3.96 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 750 | \$ (0.45) | \$ 0.0012 | 750 | \$ 0.90 | \$ 1.35 | -300.00% |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| GA Rate Riders | \$ 0.0003 | 750 | \$ (0.23) | \$ - | 750 | \$ - | \$ 0.23 | -100.00% |
| Low Voltage Service Charge | \$ 0.0005 | 750 | \$ 0.38 | \$ 0.0005 | 750 | \$ 0.38 | \$ - | 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) | | | \$ 37.34 | | | \$ 39.31 | \$ 1.98 | 5.29% |
| RTSR - Network | \$ 0.0070 | 786 | \$ 5.50 | \$ 0.0074 | 786 | \$ 5.82 | \$ 0.31 | 5.71% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0052 | 786 | \$ 4.09 | \$ 0.0054 | 786 | \$ 4.24 | \$ 0.16 | 3.85% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 46.92 | | | \$ 49.37 | \$ 2.45 | 5.21% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 786 | \$ 2.67 | \$ 0.0034 | 786 | \$ 2.67 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 786 | \$ 0.39 | \$ 0.0005 | 786 | \$ 0.39 | \$ - | 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 | | | \$ 132.56 | | | \$ 135.01 | \$ 2.45 | 1.85% |
| HST | 13% | | \$ 17.23 | 13% | | \$ 17.55 | \$ 0.32 | 1.85% |
| 8% Rebate | 8% | | | 8% | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 149.80 | | | \$ 152.56 | \$ 2.76 | 1.85% |

In the manager's summary, discuss the reaso

| | | | |
|-------------------------------|--|-----|--|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | Non-RPP (Retailer) | | |
| Consumption | 2,000 | kWh | |
| Demand | - | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|------------------|-----------|--------|------------------|----------------|--------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 39.48 | 1 | \$ 39.48 | \$ 39.95 | 1 | \$ 39.95 | \$ 0.47 | 1.19% |
| Distribution Volumetric Rate | \$ 0.0144 | 2000 | \$ 28.80 | \$ 0.0146 | 2000 | \$ 29.20 | \$ 0.40 | 1.39% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 2000 | \$ - | \$ - | 2000 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 68.28 | | | \$ 69.15 | \$ 0.87 | 1.27% |
| Line Losses on Cost of Power | \$ 0.1101 | 96 | \$ 10.55 | \$ 0.1101 | 96 | \$ 10.55 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | -\$ 0.0006 | 2,000 | \$ (1.20) | \$ 0.0012 | 2,000 | \$ 2.40 | \$ 3.60 | -300.00% |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | -\$ 0.0003 | 2,000 | \$ (0.60) | \$ - | 2,000 | \$ - | \$ 0.60 | -100.00% |
| Low Voltage Service Charge | \$ 0.0004 | 2,000 | \$ 0.80 | \$ 0.0004 | 2,000 | \$ 0.80 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 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) | | | \$ 78.40 | | | \$ 83.47 | \$ 5.07 | 6.47% |
| RTSR - Network | \$ 0.0063 | 2,096 | \$ 13.20 | \$ 0.0067 | 2,096 | \$ 14.04 | \$ 0.84 | 6.35% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0045 | 2,096 | \$ 9.43 | \$ 0.0046 | 2,096 | \$ 9.64 | \$ 0.21 | 2.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 101.03 | | | \$ 107.15 | \$ 6.12 | 6.06% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,096 | \$ 7.13 | \$ 0.0034 | 2,096 | \$ 7.13 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,096 | \$ 1.05 | \$ 0.0005 | 2,096 | \$ 1.05 | \$ - | 0.00% |
| Standard Supply Service Charge | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1101 | 2,000 | \$ 220.20 | \$ 0.1101 | 2,000 | \$ 220.20 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 329.41 | | | \$ 335.52 | \$ 6.12 | 1.86% |
| HST | 13% | | \$ 42.82 | 13% | | \$ 43.62 | \$ 0.80 | 1.86% |
| 8% Rebate | 8% | | | 8% | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 372.23 | | | \$ 379.14 | \$ 6.91 | 1.86% |

In the manager's summary, discuss the reasons for the changes.

| | | |
|-------------------------------|---|-----|
| Customer Class: | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Other) | |
| Consumption | 65,000 | kWh |
| Demand | 180 | kW |
| Current Loss Factor | 1.0479 | |
| Proposed/Approved Loss Factor | 1.0479 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|---------------------|-----------|--------|---------------------|------------------|---------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 107.30 | 1 | \$ 107.30 | \$ 108.59 | 1 | \$ 108.59 | \$ 1.29 | 1.20% |
| Distribution Volumetric Rate | \$ 3.5075 | 180 | \$ 631.35 | \$ 3.5496 | 180 | \$ 638.93 | \$ 7.58 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 738.65 | | | \$ 747.52 | \$ 8.87 | 1.20% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ 0.2062 | 180 | \$ (37.12) | \$ 0.4750 | 180 | \$ 85.50 | \$ 122.62 | -330.36% |
| CBR Class B Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| GA Rate Riders | \$ 0.0003 | 65,000 | \$ (19.50) | \$ - | 65,000 | \$ - | \$ 19.50 | -100.00% |
| Low Voltage Service Charge | \$ 0.1612 | 180 | \$ 29.02 | \$ 0.1612 | 180 | \$ 29.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 180 | \$ - | \$ - | 180 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 711.05 | | | \$ 862.03 | \$ 150.98 | 21.23% |
| RTSR - Network | \$ 2.5983 | 180 | \$ 467.69 | \$ 2.7564 | 180 | \$ 496.15 | \$ 28.46 | 6.08% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8384 | 180 | \$ 330.91 | \$ 1.8975 | 180 | \$ 341.55 | \$ 10.64 | 3.21% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,509.66 | | | \$ 1,699.74 | \$ 190.08 | 12.59% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 68,114 | \$ 231.59 | \$ 0.0034 | 68,114 | \$ 231.59 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 68,114 | \$ 34.06 | \$ 0.0005 | 68,114 | \$ 34.06 | \$ - | 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 | 68,114 | \$ 7,499.30 | \$ 0.1101 | 68,114 | \$ 7,499.30 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 9,274.85 | | | \$ 9,464.93 | \$ 190.08 | 2.05% |
| HST | 13% | | \$ 1,205.73 | 13% | | \$ 1,230.44 | \$ 24.71 | 2.05% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 10,480.57 | | | \$ 10,695.37 | \$ 214.79 | 2.05% |

In the manager's summary, discuss the reaso

| | |
|-------------------------------|---|
| Customer Class: | UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 250 kWh |
| Demand | - kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 20.38 | 1 | \$ 20.38 | \$ 20.62 | 1 | \$ 20.62 | \$ 0.24 | 1.18% |
| Distribution Volumetric Rate | \$ 0.0142 | 250 | \$ 3.55 | \$ 0.0144 | 250 | \$ 3.60 | \$ 0.05 | 1.41% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 23.93 | | | \$ 24.22 | \$ 0.29 | 1.21% |
| Line Losses on Cost of Power | \$ 0.1101 | 12 | \$ 1.32 | \$ 0.1101 | 12 | \$ 1.32 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 250 | \$ (0.15) | \$ 0.0012 | 250 | \$ 0.30 | \$ 0.45 | -300.00% |
| CBR Class B Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0004 | 250 | \$ 0.10 | \$ 0.0004 | 250 | \$ 0.10 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 25.20 | | | \$ 25.94 | \$ 0.74 | 2.94% |
| RTSR - Network | \$ 0.0063 | 262 | \$ 1.65 | \$ 0.0067 | 262 | \$ 1.76 | \$ 0.10 | 6.35% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0045 | 262 | \$ 1.18 | \$ 0.0046 | 262 | \$ 1.21 | \$ 0.03 | 2.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 28.03 | | | \$ 28.90 | \$ 0.87 | 3.11% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 262 | \$ 0.89 | \$ 0.0034 | 262 | \$ 0.89 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 262 | \$ 0.13 | \$ 0.0005 | 262 | \$ 0.13 | \$ - | 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 | 250 | \$ 27.53 | \$ 0.1101 | 250 | \$ 27.53 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 56.82 | | | \$ 57.70 | \$ 0.87 | 1.53% |
| HST | 13% | | \$ 7.39 | 13% | | \$ 7.50 | \$ 0.11 | 1.53% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 64.21 | | | \$ 65.20 | \$ 0.98 | 1.53% |

In the manager's summary, discuss the reaso

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|-------------------------------|--|
| Customer Class: | SENTINEL LIGHTING SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 44 kWh |
| Demand | 0 kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 17.73 | 1 | \$ 17.73 | \$ 17.94 | 1 | \$ 17.94 | \$ 0.21 | 1.18% |
| Distribution Volumetric Rate | \$ 22.1234 | 0.12 | \$ 2.65 | \$ 22.3889 | 0.12 | \$ 2.69 | \$ 0.03 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 0.12 | \$ - | \$ - | 0.12 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 20.38 | | | \$ 20.63 | \$ 0.24 | 1.19% |
| Line Losses on Cost of Power | \$ 0.1101 | 2 | \$ 0.23 | \$ 0.1101 | 2 | \$ 0.23 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.1508 | 0 | \$ (0.02) | \$ 0.4079 | 0 | \$ 0.05 | \$ 0.07 | -370.49% |
| CBR Class B Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| GA Rate Riders | \$ 0.0003 | 44 | \$ (0.01) | \$ - | 44 | \$ - | \$ 0.01 | -100.00% |
| Low Voltage Service Charge | \$ 0.1347 | 0 | \$ 0.02 | \$ 0.1347 | 0 | \$ 0.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | 0 | \$ - | | 0 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 20.60 | | | \$ 20.92 | \$ 0.32 | 1.56% |
| RTSR - Network | \$ 1.9237 | 0 | \$ 0.23 | \$ 2.0408 | 0 | \$ 0.24 | \$ 0.01 | 6.09% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.5363 | 0 | \$ 0.18 | \$ 1.5857 | 0 | \$ 0.19 | \$ 0.01 | 3.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 21.02 | | | \$ 21.36 | \$ 0.34 | 1.63% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 46 | \$ 0.16 | \$ 0.0034 | 46 | \$ 0.16 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 46 | \$ 0.02 | \$ 0.0005 | 46 | \$ 0.02 | \$ - | 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 | 44 | \$ 4.84 | \$ 0.1101 | 44 | \$ 4.84 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 26.29 | | | \$ 26.63 | \$ 0.34 | 1.30% |
| HST | 13% | | \$ 3.42 | 13% | | \$ 3.46 | \$ 0.04 | 1.30% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 29.71 | | | \$ 30.10 | \$ 0.39 | 1.30% |

In the manager's summary, discuss the reaso.

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|-------------------------------|--|
| Customer Class: | STREET LIGHTING SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 50 kWh |
| Demand | 0 kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 1.25 | 1 | \$ 1.25 | \$ 1.27 | 1 | \$ 1.27 | \$ 0.02 | 1.60% |
| Distribution Volumetric Rate | \$ 4.8951 | 0.13 | \$ 0.64 | \$ 4.9538 | 0.13 | \$ 0.64 | \$ 0.01 | 1.20% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 0.13 | \$ - | \$ - | 0.13 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 1.89 | | | \$ 1.91 | \$ 0.03 | 1.46% |
| Line Losses on Cost of Power | \$ 0.1101 | 2 | \$ 0.26 | \$ 0.1101 | 2 | \$ 0.26 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.2055 | 0 | \$ (0.03) | \$ 0.4317 | 0 | \$ 0.06 | \$ 0.08 | -310.07% |
| CBR Class B Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| GA Rate Riders | \$ 0.0003 | 50 | \$ (0.02) | \$ - | 50 | \$ - | \$ 0.02 | -100.00% |
| Low Voltage Service Charge | \$ 0.1239 | 0 | \$ 0.02 | \$ 0.1239 | 0 | \$ 0.02 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | 0 | \$ - | | 0 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 2.12 | | | \$ 2.25 | \$ 0.13 | 5.91% |
| RTSR - Network | \$ 1.9641 | 0 | \$ 0.26 | \$ 2.0836 | 0 | \$ 0.27 | \$ 0.02 | 6.08% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.4124 | 0 | \$ 0.18 | \$ 1.4578 | 0 | \$ 0.19 | \$ 0.01 | 3.21% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 2.56 | | | \$ 2.71 | \$ 0.15 | 5.73% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 52 | \$ 0.18 | \$ 0.0034 | 52 | \$ 0.18 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 52 | \$ 0.03 | \$ 0.0005 | 52 | \$ 0.03 | \$ - | 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 | 50 | \$ 5.51 | \$ 0.1101 | 50 | \$ 5.51 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 8.52 | | | \$ 8.67 | \$ 0.15 | 1.72% |
| HST | 13% | | \$ 1.11 | 13% | | \$ 1.13 | \$ 0.02 | 1.72% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 9.63 | | | \$ 9.80 | \$ 0.17 | 1.72% |

In the manager's summary, discuss the reaso.

| | | | |
|-------------------------------|------------------------------------|-----|--|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | | |
| RPP / Non-RPP: | RPP | | |
| Consumption | 305 | kWh | |
| Demand | - | kW | |
| Current Loss Factor | 1.0479 | | |
| Proposed/Approved Loss Factor | 1.0479 | | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 33.11 | 1 | \$ 33.11 | \$ 33.51 | 1 | \$ 33.51 | \$ 0.40 | 1.21% |
| Distribution Volumetric Rate | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 33.11 | | | \$ 33.51 | \$ 0.40 | 1.21% |
| Line Losses on Cost of Power | \$ 0.0824 | 15 | \$ 1.20 | \$ 0.0824 | 15 | \$ 1.20 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 305 | \$ (0.18) | \$ 0.0012 | 305 | \$ 0.37 | \$ 0.55 | -300.00% |
| CBR Class B Rate Riders | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0005 | 305 | \$ 0.15 | \$ 0.0005 | 305 | \$ 0.15 | \$ - | 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 | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 34.85 | | | \$ 35.80 | \$ 0.95 | 2.72% |
| RTSR - Network | \$ 0.0070 | 320 | \$ 2.24 | \$ 0.0074 | 320 | \$ 2.37 | \$ 0.13 | 5.71% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0052 | 320 | \$ 1.66 | \$ 0.0054 | 320 | \$ 1.73 | \$ 0.06 | 3.85% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 38.75 | | | \$ 39.89 | \$ 1.14 | 2.94% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 320 | \$ 1.09 | \$ 0.0034 | 320 | \$ 1.09 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 320 | \$ 0.16 | \$ 0.0005 | 320 | \$ 0.16 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | 198 | \$ 12.89 | \$ 0.0650 | 198 | \$ 12.89 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.0940 | 52 | \$ 4.87 | \$ 0.0940 | 52 | \$ 4.87 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1340 | 55 | \$ 7.36 | \$ 0.1340 | 55 | \$ 7.36 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 65.37 | | | \$ 66.51 | \$ 1.14 | 1.75% |
| HST | 13% | | \$ 8.50 | 13% | | \$ 8.65 | \$ 0.15 | 1.75% |
| 8% Rebate | 8% | | \$ (5.23) | 8% | | \$ (5.32) | \$ (0.09) | |
| Total Bill on TOU | | | \$ 68.63 | | | \$ 69.83 | \$ 1.20 | 1.75% |

In the manager's summary, discuss the reaso

| | |
|-------------------------------|------------------------------------|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Retailer) |
| Consumption | 305 kWh |
| Demand | - kW |
| Current Loss Factor | 1.0479 |
| Proposed/Approved Loss Factor | 1.0479 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 33.11 | 1 | \$ 33.11 | \$ 33.51 | 1 | \$ 33.51 | \$ 0.40 | 1.21% |
| Distribution Volumetric Rate | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 33.11 | | | \$ 33.51 | \$ 0.40 | 1.21% |
| Line Losses on Cost of Power | \$ 0.1101 | 15 | \$ 1.61 | \$ 0.1101 | 15 | \$ 1.61 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ 0.0006 | 305 | \$ (0.18) | \$ 0.0012 | 305 | \$ 0.37 | \$ 0.55 | -300.00% |
| CBR Class B Rate Riders | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| GA Rate Riders | \$ 0.0003 | 305 | \$ (0.09) | \$ - | 305 | \$ - | \$ 0.09 | -100.00% |
| Low Voltage Service Charge | \$ 0.0005 | 305 | \$ 0.15 | \$ 0.0005 | 305 | \$ 0.15 | \$ - | 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 | \$ - | 305 | \$ - | \$ - | 305 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 35.17 | | | \$ 36.21 | \$ 1.04 | 2.96% |
| RTSR - Network | \$ 0.0070 | 320 | \$ 2.24 | \$ 0.0074 | 320 | \$ 2.37 | \$ 0.13 | 5.71% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0052 | 320 | \$ 1.66 | \$ 0.0054 | 320 | \$ 1.73 | \$ 0.06 | 3.85% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 39.07 | | | \$ 40.30 | \$ 1.23 | 3.15% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 320 | \$ 1.09 | \$ 0.0034 | 320 | \$ 1.09 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 320 | \$ 0.16 | \$ 0.0005 | 320 | \$ 0.16 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ - | | \$ - | \$ - | | \$ - | \$ - | |
| Non-RPP Retailer Avg. Price | \$ 0.1101 | 305 | \$ 33.58 | \$ 0.1101 | 305 | \$ 33.58 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 73.89 | | | \$ 75.12 | \$ 1.23 | 1.67% |
| HST | 13% | | \$ 9.61 | 13% | | \$ 9.77 | \$ 0.16 | 1.67% |
| 8% Rebate | 8% | | \$ - | 8% | | \$ - | \$ - | |
| Total Bill on Non-RPP Avg. Price | | | \$ 83.50 | | | \$ 84.89 | \$ 1.39 | 1.67% |

In the manager's summary, discuss the reasons for the changes.

Customer Class: Add additional scenarios if required

RPP / Non-RPP:

Consumption: kWh

Demand: kW

Current Loss Factor:

Proposed/Approved Loss Factor:

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | | 1 | \$ - | | 1 | \$ - | \$ - | |
| Distribution Volumetric Rate | | 0 | \$ - | | 0 | \$ - | \$ - | |
| Fixed Rate Riders | | 1 | \$ - | | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | | 0 | \$ - | | 0 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ - | | | \$ - | \$ - | |
| Line Losses on Cost of Power | \$ 0.1101 | - | \$ - | \$ 0.1101 | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate | | - | \$ - | | - | \$ - | \$ - | |
| Riders | | - | \$ - | | - | \$ - | \$ - | |
| CBR Class B Rate Riders | | - | \$ - | | - | \$ - | \$ - | |
| GA Rate Riders | | - | \$ - | | - | \$ - | \$ - | |
| Low Voltage Service Charge | | - | \$ - | | - | \$ - | \$ - | |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | | 1 | \$ - | | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | | - | \$ - | | - | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ - | | | \$ - | \$ - | |
| RTSR - Network | | - | \$ - | | - | \$ - | \$ - | |
| RTSR - Connection and/or Line and Transformation Connection | | - | \$ - | | - | \$ - | \$ - | |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ - | | | \$ - | \$ - | |
| Wholesale Market Service Charge (WMS) | \$ 0.0034 | - | \$ - | \$ 0.0034 | - | \$ - | \$ - | |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | - | \$ - | \$ 0.0005 | - | \$ - | \$ - | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0650 | - | \$ - | \$ 0.0650 | - | \$ - | \$ - | |
| TOU - Mid Peak | \$ 0.0940 | - | \$ - | \$ 0.0940 | - | \$ - | \$ - | |
| TOU - On Peak | \$ 0.1340 | - | \$ - | \$ 0.1340 | - | \$ - | \$ - | |
| Non-RPP Retailer Avg. Price | \$ 0.1101 | - | \$ - | \$ 0.1101 | - | \$ - | \$ - | |
| Average IESO Wholesale Market Price | \$ 0.1101 | - | \$ - | \$ 0.1101 | - | \$ - | \$ - | |
| Total Bill on TOU (before Taxes) | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| 8% Rebate | 8% | | \$ (0.02) | 8% | | \$ (0.02) | \$ - | |
| Total Bill on TOU | | | \$ 0.26 | | | \$ 0.26 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| 8% Rebate | 8% | | | 8% | | | \$ - | |
| Total Bill on Non-RPP Avg. Price | | | \$ 0.28 | | | \$ 0.28 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| 8% Rebate | 8% | | | 8% | | | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 0.28 | | | \$ 0.28 | \$ - | 0.00% |

Appendix D

GA Analysis Workform



Ontario Energy Board

GA Analysis Workform

Version 1.9

Account 1589 Global Adjustment (GA) Analysis Workform

Input cells

Drop down cells

Utility Name NIAGARA PENINSULA ENERGY INC.

Please select "Yes" in column D for any year being requested for disposition

| | |
|------|-----|
| 2014 | No |
| 2015 | No |
| 2016 | No |
| 2017 | No |
| 2018 | Yes |

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

| Year | Annual Net Change in Expected GA Balance from GA Analysis | Net Change in Principal Balance in the GL | Reconciling Items | Adjusted Net Change in Principal Balance in the GL | Unresolved Difference | \$ Consumption at Actual Rate Paid | Unresolved Difference as % of Expected GA Payments to IESO |
|--------------------|---|---|-------------------|--|-----------------------|------------------------------------|--|
| 2018 | \$ - | \$ (178) | \$ 178 | \$ (0) | \$ (0) | \$ 47,442,155 | 0.0% |
| Cumulative Balance | \$ - | \$ (178) | \$ 178 | \$ (0) | \$ (0) | \$ 47,442,155 | N/A |



Ontario Energy Board

GA Analysis Workform

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

| Year | | 2018 | | |
|-----------------------------|---------|---------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 1,220,555,709 | kWh | 100% |
| RPP | A | 569,593,895 | kWh | 46.7% |
| Non RPP | B = D+E | 650,961,814 | kWh | 53.3% |
| Non-RPP Class A | D | 154,666,015 | kWh | 12.7% |
| Non-RPP Class B | E | 496,295,799 | kWh | 40.7% |

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

Please confirm that the above RRR data is accurate

Confirmed

Note 3 **GA Billing Rate**

GA is billed on the

Actual

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Note 4 **Analysis of Expected GA Amount**

| Year | 2018 | | | | | | | | |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------|
| Calendar Month | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Variance (\$) |
| | F | G | H | I = F-G+H | J | K = I*J | L | M = I*L | =M-K |
| January | 49,390,744 | | | 49,390,744 | 0.06736 | \$ 3,326,961 | 0.06736 | \$ 3,326,961 | \$ - |
| February | 43,904,132 | | | 43,904,132 | 0.08167 | \$ 3,585,650 | 0.08167 | \$ 3,585,650 | \$ - |
| March | 45,843,331 | | | 45,843,331 | 0.09481 | \$ 4,346,406 | 0.09481 | \$ 4,346,406 | \$ - |
| April | 43,602,265 | | | 43,602,265 | 0.09959 | \$ 4,342,350 | 0.09959 | \$ 4,342,350 | \$ - |
| May | 45,939,161 | | 515,876 | 46,455,037 | 0.10793 | \$ 5,013,892 | 0.10793 | \$ 5,013,892 | \$ - |
| June | 46,187,832 | | | 46,187,832 | 0.11896 | \$ 5,494,505 | 0.11896 | \$ 5,494,505 | \$ - |
| July | 44,629,450 | | (1,000) | 44,628,450 | 0.07737 | \$ 3,452,903 | 0.07737 | \$ 3,452,903 | \$ - |
| August | 44,523,625 | | 3,672 | 44,527,298 | 0.07490 | \$ 3,335,095 | 0.07490 | \$ 3,335,095 | \$ - |
| September | 38,823,834 | | 2,339 | 38,826,173 | 0.08584 | \$ 3,332,839 | 0.08584 | \$ 3,332,839 | \$ - |
| October | 36,710,136 | | 26,442 | 36,736,578 | 0.12059 | \$ 4,430,064 | 0.12059 | \$ 4,430,064 | \$ - |
| November | 36,786,479 | | 1,721,622 | 38,508,101 | 0.09855 | \$ 3,794,973 | 0.09855 | \$ 3,794,973 | \$ - |
| December | | | 40,336,542 | 40,336,542 | 0.07404 | \$ 2,986,518 | 0.07404 | \$ 2,986,518 | \$ - |
| Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year) | 476,340,991 | - | 42,605,493 | 518,946,484 | | \$ 47,442,155 | | \$ 47,442,155 | \$ - |

Calculated Loss Factor

1.0456

Note 5 **Reconciling Items**

| Item | Amount | Explanation | Principal Adjustment on DVA Continuity Schedule | Principal Adjustments If "no", please provide an explanation | \$ Principal Adjustment on DVA Continuity Schedule |
|--|-----------------|--|---|---|--|
| Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | \$ (178) | | | | |
| 1a True-up of GA Charges based on Actual Non-RPP Volumes - prior year | | | | | |
| 1b True-up of GA Charges based on Actual Non-RPP Volumes - current year | | | | | |
| 2a Remove prior year end unbilled to actual revenue differences | | | | | |
| 2b Add current year end unbilled to actual revenue differences | | | | | |
| 3a Remove difference between prior year accrual/forecast to actual from long term load transfers | | | | | |
| 3b Add difference between current year accrual/forecast to actual from long term load transfers | | | | | |
| 4 Remove GA balances pertaining to Class A customers | | | | | |
| 5 Significant prior period billing adjustments recorded in current year | | | | | |
| 6 Differences in GA IESO posted rate and rate charged on IESO invoice | \$ 178 | Per the 2018 IESO Invoice Adjustment Analysis, the non-RPP portion of the difference between the GA IESO posted rates and the rates charged on IESO invoices is (\$178). | No | 2018, and has been included in the Transactions Debit (Credit) column for 2018. | |
| 7 Differences in actual system losses and billed TLFs | | | | | |
| 8 Others as justified by distributor | | | | | |
| 9 | | | | | |

| | | | | | |
|--------|--|----|------|--|------|
| | 10 | | | Total Principal Adjustments on DVA Continuity Schedule | \$ - |
| Note 6 | Adjusted Net Change in Principal Balance in the GL | \$ | (0) | | |
| | Net Change in Expected GA Balance in the Year Per Analysis | \$ | - | | |
| | Unresolved Difference | \$ | (0) | | |
| | Unresolved Difference as % of Expected GA Payments to IESO | | 0.0% | | |

Appendix E

Responses to Questions in the GA Analysis Workform Instructions

GA Methodology Description

Questions on Accounts 1588 & 1589

- Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

Reconciliation of Account 1588 - 2018

| | Principal Adjustments | Was the amount a "Principal Adjustment" in the previous year? (Y/N) |
|---|-----------------------|---|
| Balance December 31, 2018 | (380,207) | |
| Reversals of Principal Adjustments - previous year | | |
| 1. Reversal of Cost of Power accrual from previous year | | |
| 2. Reversal of CT 1142 true-up from the previous year | 1,627,844 | Y |
| 3. Unbilled to billed adjustment for previous year | | |
| 4. Reversal of RPP vs. Non-RPP allocation | | |
| Sub-Total Reversals from previous year (A): | 1,627,844 | |
| Principal Adjustments - current year | | |
| 5. Cost of power accrual for 2018 vs Actual per IESO bill | | |
| 6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL | (862,531) | |
| 7. Unbilled accrued vs. billed for 2018 consumption | | |
| 8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption | | |
| 9. Difference between IESO posted rates and actual charges for 2018 recorded in 2019 GL | 571 | |
| Sub-Total Principal Adjustments for 2018 consumption (B) | (861,960) | |
| Total Principal Adjustments shown for 2018 (A + B) | 765,844 | |
| Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule) | 385,677 | |

- In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
 - CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.

- b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
- c. If another approach is used, please explain in detail.
- d. Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

Response:

NPEI uses the following approach in booking Charge Type 1142 and Charge Type 148 from the IESO invoice:

- CT 1142 is booked into Account 1588.
- Beginning in February 2017, NPEI bills all non-RPP Class B customers using actual GA rates. Therefore, the GA billing to non-RPP class B customers should not result in any variance in Account 1589 RSVA – Global Adjustment. As a result of this, NPEI's procedure for allocating CT 148 is:
 - 1) Each month, after the monthly unbilled revenue accrual is posted, NPEI determines the total amount of non-RPP Class B GA revenue that has been recorded for the month.
 - 2) NPEI records a portion of IESO Charge Type 148 Class B Global Adjustment Settlement Amount to Account 4707 Charges – Global Adjustment that exactly offsets the revenue amount determined in step 1). Unbilled revenue is reversed in the following month thereby any differences relating to the apportioning in Charge Type 148 is accounted for in the following month.
 - 3) The amount determined in step 2) is subtracted from the total of IESO Charge Type 148 Class B Global Adjustment Settlement Amount. The remaining amount of charge type 148 is recorded in Account 4705 Charges – Power Purchased.

The approach described above was used consistently for the period in which variances are proposed for disposition (i.e. 2018).

11. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).
- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.
- c. Has CT 1142 been trued up for with the IESO for all of 2018?
- d. Which months from 2018 were trued up in 2019?
 - i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?
- e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

Response:

- a) Each month, the RPP settlement claim that NPEI submits by day 4 for CT 1142 is based on the actual RPP consumption, actual spot price and actual GA rate for the month prior to the settlement month i.e. there is a one-month lag. For example, September 2018 actual RPP consumption, September 2018 actual spot price and the September 2018 actual GA rate were used in the RPP settlement claim that was submitted to the IESO by the 4th business day of November 2018 related to CT 1142 on the October 2018 IESO invoice.
- b) Since the Actual GA rate and spot price that relate to the consumption period are utilized in the calculation of NPEI's RPP claims, no subsequent true-ups are required for the RPP claim amounts.
- c) Since NPEI submits its RPP settlement claims based on actual consumption and actual rates, no subsequent true-ups are required. CT 1142 has been settled with the IESO for all of NPEI's 2018 RPP consumption.
- d) CT 1142 relating to December 2018 RPP consumption was settled with the IESO on NPEI's January 2019 IESO invoice. This settlement was recorded in NPEI's general ledger in January 2019.
- e) All RPP settlement amounts related to 2018 RPP consumption have been reflected in the DVA continuity schedule.

12. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.
- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as the initial GA expense in Account 1589?
- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated RPP/non-RPP consumption proportions to actuals based on actual RPP-non-RPP consumption proportions?
- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP
 - i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?
- f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

Response:

- a) Beginning in February 2017, NPEI bills all non-RPP Class B customers using actual GA rates. Therefore, the GA billing to non-RPP class B customers should not result in any variance in Account 1589 RSVA – Global Adjustment. As a result of this, NPEI's procedure for allocating CT 148 is:
 - 1) Each month, after the monthly unbilled revenue accrual is posted, NPEI determines the total amount of non-RPP Class B GA revenue that has been recorded for the month.
 - 2) NPEI records a portion of IESO Charge Type 148 Class B Global Adjustment Settlement Amount to Account 4707 Charges – Global Adjustment that exactly offsets the revenue amount determined in step 1). Unbilled revenue is reversed in the following month thereby any differences relating to the apportioning in Charge Type 148 is accounted for in the following month.
 - 3) The amount determined in step 2) is subtracted from the total of IESO Charge Type 148 Class B Global Adjustment Settlement Amount. The remaining amount of charge type 148 is recorded in Account 4705 Charges – Power Purchased.

This is recorded in the general ledger in the same month as consumption billed by the IESO. There is no one-month lag in recording charge type 148.
- b) Not applicable.
- c) Not applicable.
- d) Not applicable

- e) Not applicable.
- f) Not applicable.

13. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?
- b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.
- c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?
NB: only the principal adjustments amounts that were disposed in the previous proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should not be included as a “reversal” from previous year.
- d. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Response:

- a) In NPEI's 2019 IRM Rate Application (EB-2018-0054), the Group 1 balances approved for disposition included a principal adjustment to Account 1588 of (\$1,668,657), and a principal adjustment to Account 1589 of (\$78,488).
- b) Please see the table below for the break-down of the principal adjustments approved for disposition in 2019:

| Account Number | Account Description | Principal Adjustments during 2017 | |
|----------------|--------------------------|--|--------------------|
| | | Adjustment Description | Adjustment Amount |
| 1588 | RSVA - Power | RPP Settlement for December 2016 consumption recorded in the GL in January 2017 | (169,486) |
| 1588 | RSVA - Power | RPP Settlement for December 2017 consumption recorded in the GL in January 2018 | (1,627,844) |
| 1588 | RSVA - Power | Difference between IESO posted rates and actual charges for 2017 (Non-RPP Portion) | 78,488 |
| 1588 | RSVA - Power | Difference between IESO posted rates and actual charges for 2017 (RPP Portion) | 50,185 |
| | | Total 1588 | (1,668,657) |
| 1589 | RSVA - Global Adjustment | Difference between IESO posted rates and actual charges for 2017 (Non-RPP Portion) | (78,488) |

- c) The principal adjustment to Account RSVA - Power for (\$1,627,844) relating to the 2017 RPP Settlement recorded in the GL in 2018 has been reversed in the current amount proposed for disposition. The other adjustments have not been reversed, for the following reasons:
- Adjustment to Account 1588 for (\$169,486) – this is the reversal of a principal adjustment approved for disposition in NPEI's 2018 IRM Rate Application.
 - Adjustment to Account 1588 for \$78,488 and adjustment to Account 1589 for (\$78,488) – this is a one-time reallocation between RSVA – Power and RSVA – GA relating to the Non-RPP portion of the difference between the IESO's posted GA rates for 2017 and actual GA amounts charged. This reallocation was recorded in NPEI's GL in 2018.
 - Adjustment to Account 1588 for \$50,185 – this is the RPP portion of the difference between the IESO's posted GA rates for 2017 and actual GA amounts charged. This has not been reversed in the current application since the amount was returned to the IESO as part of NPEI's January 2019 RPP Settlement, and recorded in the GL in January 2019.
- d) Not applicable. Please see the response to Question 12 above for details of how Charge Type 148 is recorded.

Appendix F

Account 1595 Workform



Ontario Energy Board

1595 Analysis Workform

Version 1.0

Account 1595 Analysis Workform

Input cells
Drop down cells

| |
|--|
| |
| |

Utility Name

Utility name must be selected

Please select "yes" for the 1595 Rate Years being Requested for Disposition

| | |
|------|-----|
| 2012 | No |
| 2013 | No |
| 2014 | No |
| 2015 | No |
| 2016 | No |
| 2017 | Yes |

1595 Analysis Workform

Step 1

| Components of the 1595 Account Balances: | | Principal Balance Approved for Disposition | Carrying Charges Balance Approved for Disposition | Total Balances Approved for Disposition | Rate Rider Amounts Collected/(Returned) | Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition | Carrying Charges Recorded on Net Principal Account Balances | Total Residual Balances | Collections/Returns Variance (%) |
|---|--|---|--|--|--|--|---|-------------------------|-------------------------------------|
| Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment | | \$477,114 | \$19,820 | \$496,934 | \$494,219 | \$2,714 | \$2,975 | \$5,689 | 0.5% |
| Account 1589 - Global Adjustment | | | | \$0 | | \$0 | | \$0 | |
| Total Group 1 and Group 2 Balances | | \$477,114 | \$19,820 | \$496,934 | \$494,219 | \$2,714 | \$2,975 | \$5,689 | 0.5% |
| Total residual balance per continuity schedule: | | | | | | | | \$5,690 | |
| Difference (any variance should be explained): | | | | | | | | \$0 | |

*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Appendix G

2017 IESO Invoice Adjustment Analysis

NPEI 2017

IESO Invoice Adjustments Analysis

1. Expected CT148 Calculated vs. per IESO Invoices

| Month | AQEW | Embedded Generation | Class A Consumption | Loads pertaining to Class B (CT148) | IESO Actual GA Rate on website | Expected GA Charges Class B CT148 \$ (Calculated) |
|--------------|-------------------------|----------------------|----------------------|-------------------------------------|--------------------------------|---|
| | kWh | kWh | kWh | kWh | \$/kWh | \$ |
| | A | B | C | D=A+B-C | E | F=D X E |
| Jan-17 | 101,489,435.00 | 5,226,762.00 | | 106,716,197.00 | 0.08227 | \$8,779,541.53 |
| Feb-17 | 87,948,911.00 | 4,231,054.00 | | 92,179,965.00 | 0.08639 | \$7,963,427.18 |
| Mar-17 | 93,731,031.00 | 4,288,707.00 | | 98,019,738.00 | 0.07135 | \$6,993,708.31 |
| Apr-17 | 82,371,430.00 | 4,830,410.00 | | 87,201,840.00 | 0.10778 | \$9,398,614.32 |
| May-17 | 85,426,218.00 | 3,963,517.00 | | 89,389,735.00 | 0.12307 | \$11,001,194.69 |
| Jun-17 | 95,075,738.00 | 4,016,690.00 | | 99,092,428.00 | 0.11848 | \$11,740,470.87 |
| Jul-17 | 119,437,374.56 | 4,206,468.00 | 10,075,721.56 | 113,568,121.00 | 0.11280 | \$12,810,484.05 |
| Aug-17 | 106,161,870.54 | 3,234,481.00 | 10,387,392.54 | 99,008,959.00 | 0.10109 | \$10,008,815.67 |
| Sep-17 | 94,191,225.85 | 3,668,563.00 | 9,538,885.85 | 88,320,903.00 | 0.08864 | \$7,828,764.84 |
| Oct-17 | 86,146,945.89 | 2,902,664.00 | 9,467,316.89 | 79,582,293.00 | 0.12563 | \$9,997,923.47 |
| Nov-17 | 92,528,401.19 | 4,717,832.00 | 9,068,387.19 | 88,177,846.00 | 0.09704 | \$8,556,778.18 |
| Dec-17 | 100,534,453.14 | 4,233,651.00 | 8,362,560.14 | 96,405,544.00 | 0.09207 | \$8,876,058.44 |
| Total | 1,145,043,034.18 | 49,520,799.00 | 56,900,264.18 | 1,137,663,569.00 | | \$113,955,781.52 |

2. STPP, STPF and IESO Monthly Invoice \$ Reconciliation for CT148

Note: the STPP, STPF and IESO Invoices include the entire month data as at month end

IESO Monthly invoice = Current month STPP + Last Month STPF - Last Month STPP

| | Current Month STPP CT148 \$ | Last Month STPF CT148 \$ | Last Month STPP CT148 \$ | Net for the month | IESO Invoice CT148 \$ (Calculated in Table 1) | Difference |
|--------|-----------------------------|--------------------------|--------------------------|-------------------|---|------------|
| | A | B | C | D=A+B-C | E | F = D-E |
| Jan-17 | \$ 8,827,080.14 | \$ 9,064,028.20 | \$ 9,110,940.59 | \$ 8,780,167.75 | \$8,779,541.53 | \$ 626.22 |
| Feb-17 | \$ 7,963,746.46 | \$ 8,826,862.52 | \$ 8,827,080.14 | \$ 7,963,528.84 | \$7,963,427.18 | \$ 101.66 |

| | | | | | | |
|--------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| Mar-17 | \$ 6,993,465.86 | \$ 7,963,818.44 | \$ 7,963,746.46 | \$ 6,993,537.84 | \$6,993,708.31 | \$ (170.47) |
| Apr-17 | \$ 9,393,186.60 | \$ 6,993,494.66 | \$ 6,993,465.86 | \$ 9,393,215.40 | \$9,398,614.32 | \$ (5,398.92) |
| May-17 | \$ 10,982,364.03 | \$ 9,409,422.38 | \$ 9,393,186.60 | \$ 10,998,599.81 | \$11,001,194.69 | \$ (2,594.88) |
| Jun-17 | \$ 11,262,765.45 | \$ 10,982,823.58 | \$ 10,982,364.03 | \$ 11,263,225.00 | \$11,740,470.87 | \$ (477,245.87) |
| Jul-17 | \$ 11,889,620.38 | \$ 12,513,777.64 | \$ 11,262,765.45 | \$ 13,140,632.57 | \$12,810,484.05 | \$ 330,148.52 |
| Aug-17 | \$ 10,003,314.62 | \$ 11,889,685.84 | \$ 11,889,620.38 | \$ 10,003,380.08 | \$10,008,815.67 | \$ (5,435.59) |
| Sep-17 | \$ 7,827,010.72 | \$ 10,004,401.79 | \$ 10,003,314.62 | \$ 7,828,097.89 | \$7,828,764.84 | \$ (666.95) |
| Oct-17 | \$ 9,998,285.06 | \$ 7,826,710.46 | \$ 7,827,010.72 | \$ 9,997,984.80 | \$9,997,923.47 | \$ 61.33 |
| Nov-17 | \$ 8,582,308.03 | \$ 10,000,332.20 | \$ 9,998,285.06 | \$ 8,584,355.17 | \$8,556,778.18 | \$ 27,576.99 |
| Dec-17 | \$ 8,880,222.70 | \$ 8,582,468.86 | \$ 8,582,308.03 | \$ 8,880,383.53 | \$8,876,058.44 | \$ 4,325.09 |
| Total | \$ 112,603,370.05 | \$ 114,057,826.57 | \$ 112,834,087.94 | \$ 113,827,108.68 | \$ 113,955,781.52 | \$ (128,672.84) |

3. STPP, STPF and Loads pertaining to Class B kWh Reconciliation

| | Current Month STPP CT148 kWh | Last Month STPF CT148 kWh | Last Month STPP CT148 kWh | Net for the month (kWh) | Loads pertaining to Class B (Calculated in Table 1) | Difference (kWh) |
|--------------|---------------------------------|------------------------------|------------------------------|----------------------------|---|------------------|
| | A | B | C | D=A+B-C | E | F=D-E |
| Jan-17 | 106,716,197.00 | 104,661,627.00 | 104,661,627.00 | 106,716,197.00 | 106,716,197.00 | - |
| Feb-17 | 92,179,965.00 | 106,716,197.00 | 106,716,197.00 | 92,179,965.00 | 92,179,965.00 | - |
| Mar-17 | 98,019,738.00 | 92,179,965.00 | 92,179,965.00 | 98,019,738.00 | 98,019,738.00 | - |
| Apr-17 | 87,201,840.00 | 98,019,738.00 | 98,019,738.00 | 87,201,840.00 | 87,201,840.00 | - |
| May-17 | 89,389,735.00 | 87,201,840.00 | 87,201,840.00 | 89,389,735.00 | 89,389,735.00 | - |
| Jun-17 | 95,075,738.00 | 89,389,735.00 | 89,389,735.00 | 95,075,738.00 | 99,092,428.00 | (4,016,690.00) |
| Jul-17 | 113,568,121.00 | 99,092,428.00 | 95,075,738.00 | 117,584,811.00 | 113,568,121.00 | 4,016,690.00 |
| Aug-17 | 99,008,959.00 | 113,568,121.00 | 113,568,121.00 | 99,008,959.00 | 99,008,959.00 | - |
| Sep-17 | 88,320,903.00 | 99,008,959.00 | 99,008,959.00 | 88,320,903.00 | 88,320,903.00 | - |
| Oct-17 | 79,582,293.00 | 88,320,903.00 | 88,320,903.00 | 79,582,293.00 | 79,582,293.00 | - |
| Nov-17 | 88,177,846.00 | 79,582,293.00 | 79,582,293.00 | 88,177,846.00 | 88,177,846.00 | - |
| Dec-17 | 96,405,544.00 | 88,177,846.00 | 88,177,846.00 | 96,405,544.00 | 96,405,544.00 | - |
| Total | 1,133,646,879.00 | 1,145,919,652.00 | 1,141,902,962.00 | 1,137,663,569.00 | 1,137,663,569.00 | - |

| CT 148 \$ per IESO Invoice (Calculated in Table 2) | Billing Variance | RPP (Including Loss Factor) Billed Consumption adjusted for Unbilled | Estimated RPP Proportion | Adjustments pertaining to RPP | Adjustments pertaining to non-RPP Class B |
|---|-----------------------|--|--------------------------|-------------------------------|---|
| \$ | \$ | kWh | % | \$ | \$ |
| G | H = G - F | I | J = I / D | K = H x J | L = H - K |
| \$8,780,167.75 | \$ 626.22 | 44,433,016 | 41.64% | \$ 260.74 | \$ 365.48 |
| \$7,963,528.84 | \$ 101.66 | 44,623,167 | 48.41% | \$ 49.21 | \$ 52.45 |
| \$6,993,537.84 | \$ (170.47) | 43,343,005 | 44.22% | \$ (75.38) | \$ (95.09) |
| \$9,393,215.40 | \$ (5,398.92) | 40,516,624 | 46.46% | \$ (2,508.50) | \$ (2,890.42) |
| \$10,998,599.81 | \$ (2,594.88) | 38,285,837 | 42.83% | \$ (1,111.39) | \$ (1,483.48) |
| \$11,263,225.00 | \$ (477,245.87) | 46,025,795 | 46.45% | \$ (221,668.00) | \$ (255,577.86) |
| \$13,140,632.57 | \$ 330,148.52 | 55,945,806 | 49.26% | \$ 162,637.41 | \$ 167,511.11 |
| \$10,003,380.08 | \$ (5,435.59) | 53,240,374 | 53.77% | \$ (2,922.89) | \$ (2,512.69) |
| \$7,828,097.89 | \$ (666.95) | 45,818,378 | 51.88% | \$ (346.00) | \$ (320.96) |
| \$9,997,984.80 | \$ 61.33 | 41,381,634 | 52.00% | \$ 31.89 | \$ 29.44 |
| \$8,584,355.17 | \$ 27,576.99 | 41,377,986 | 46.93% | \$ 12,940.67 | \$ 14,636.32 |
| \$8,880,383.53 | \$ 4,325.09 | 56,337,751 | 58.44% | \$ 2,527.51 | \$ 1,797.58 |
| \$113,827,108.68 | (\$128,672.84) | 551,329,373.32 | | (\$50,184.73) | (\$78,488.11) |

Total Difference \$ represents the IESO Invoice adjustments not reflected in the final GA

Appendix H

2018 IESO Invoice Adjustment Analysis

NPEI 2018

IESO Invoice Adjustments Analysis

1. Expected CT148 Calculated vs. per IESO Invoices

| Month | AQEW (Class B Consumption Only) | Embedded Generation | Class A Consumption | Loads pertaining to Class B (CT148) | IESO Actual GA Rate on website | Expected GA Charges Class B CT148 \$ (Calculated) |
|--------------|---------------------------------|----------------------|---------------------|-------------------------------------|--------------------------------|---|
| | kWh | kWh | kWh | kWh | \$/kWh | \$ |
| | A | B | C | D=A+B-C | E | F=D X E |
| Jan-18 | 96,114,756.00 | 5,144,977.00 | | 101,259,733.00 | 0.06736 | \$6,820,855.61 |
| Feb-18 | 79,791,144.00 | 5,663,956.00 | | 85,455,100.00 | 0.08167 | \$6,979,118.02 |
| Mar-18 | 84,742,303.00 | 4,747,155.00 | | 89,489,458.00 | 0.09481 | \$8,484,495.51 |
| Apr-18 | 79,716,887.00 | 5,107,019.00 | | 84,823,906.00 | 0.09959 | \$8,447,612.80 |
| May-18 | 78,107,020.00 | 4,677,507.00 | | 82,784,527.00 | 0.10793 | \$8,934,934.00 |
| Jun-18 | 87,327,325.00 | 4,696,653.00 | | 92,023,978.00 | 0.11896 | \$10,947,172.42 |
| Jul-18 | 112,344,575.00 | 3,701,266.00 | | 116,045,841.00 | 0.07737 | \$8,978,466.72 |
| Aug-18 | 97,748,442.00 | 4,212,975.00 | | 101,961,417.00 | 0.07490 | \$7,636,910.13 |
| Sep-18 | 79,722,318.00 | 4,881,085.00 | | 84,603,403.00 | 0.08584 | \$7,262,356.11 |
| Oct-18 | 70,668,602.00 | 2,863,107.00 | | 73,531,709.00 | 0.12059 | \$8,867,188.79 |
| Nov-18 | 74,911,990.00 | 4,558,013.00 | | 79,470,003.00 | 0.09855 | \$7,831,768.80 |
| Dec-18 | 81,972,680.00 | 4,284,365.00 | | 86,257,045.00 | 0.07404 | \$6,386,471.61 |
| Total | 1,023,168,042.00 | 54,538,078.00 | - | 1,077,706,120.00 | | \$97,577,350.53 |

2. STPP, STPF and IESO Monthly Invoice \$ Reconciliation for CT148

Note: the STPP, STPF and IESO Invoices include the entire month data as at month end

IESO Monthly invoice = Current month STPP + Last Month STPF - Last Month STPP

| | Current Month STPP CT148 \$ | Last Month STPF CT148 \$ | Last Month STPP CT148 \$ | Net for the month | IESO Invoice CT148 \$ (Calculated in Table 1) | Difference |
|--------|-----------------------------|--------------------------|--------------------------|-------------------|---|-------------|
| | A | B | C | D=A+B-C | E | F = D-E |
| Jan-18 | \$ 6,823,868.05 | \$ 8,879,792.97 | \$ 8,880,222.70 | \$ 6,823,438.32 | \$6,820,855.61 | \$ 2,582.71 |
| Feb-18 | \$ 6,978,732.32 | \$ 6,824,248.83 | \$ 6,823,868.05 | \$ 6,979,113.10 | \$6,979,118.02 | \$ (4.92) |

| | | | | | | |
|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------|
| Mar-18 | \$ 8,484,002.11 | \$ 6,978,920.65 | \$ 6,978,732.32 | \$ 8,484,190.44 | \$8,484,495.51 | \$ (305.07) |
| Apr-18 | \$ 8,451,410.98 | \$ 8,480,539.87 | \$ 8,484,002.11 | \$ 8,447,948.74 | \$8,447,612.80 | \$ 335.94 |
| May-18 | \$ 8,934,691.79 | \$ 8,451,789.47 | \$ 8,451,410.98 | \$ 8,935,070.28 | \$8,934,934.00 | \$ 136.28 |
| Jun-18 | \$ 10,944,327.59 | \$ 8,934,676.92 | \$ 8,934,691.79 | \$ 10,944,312.72 | \$10,947,172.42 | \$ (2,859.70) |
| Jul-18 | \$ 8,913,859.34 | \$ 11,001,612.87 | \$ 10,944,327.59 | \$ 8,971,144.62 | \$8,978,466.72 | \$ (7,322.10) |
| Aug-18 | \$ 7,639,167.84 | \$ 8,911,189.40 | \$ 8,913,859.34 | \$ 7,636,497.90 | \$7,636,910.13 | \$ (412.23) |
| Sep-18 | \$ 7,262,371.35 | \$ 7,639,613.31 | \$ 7,639,167.84 | \$ 7,262,816.82 | \$7,262,356.11 | \$ 460.71 |
| Oct-18 | \$ 8,857,353.30 | \$ 7,272,722.29 | \$ 7,262,371.35 | \$ 8,867,704.24 | \$8,867,188.79 | \$ 515.45 |
| Nov-18 | \$ 7,831,613.40 | \$ 8,857,618.03 | \$ 8,857,353.30 | \$ 7,831,878.13 | \$7,831,768.80 | \$ 109.33 |
| Dec-18 | \$ 6,837,232.24 | \$ 7,386,867.62 | \$ 7,831,613.40 | \$ 6,392,486.46 | \$6,386,471.61 | \$ 6,014.85 |
| Total | \$ 97,958,630.31 | \$ 99,619,592.23 | \$ 100,001,620.77 | \$ 97,576,601.77 | \$ 97,577,350.53 | \$ (748.76) |

3. STPP, STPF and Loads pertaining to Class B kWh Reconciliation

| | Current Month STPP CT148 kWh | Last Month STPF CT148 kWh | Last Month STPP CT148 kWh | Net for the month (kWh) | Loads pertaining to Class B (Calculated in Table 1) | Difference (kWh) |
|--------------|---------------------------------|------------------------------|------------------------------|----------------------------|---|------------------|
| | A | B | C | D=A+B-C | E | F=D-E |
| Jan-18 | 101,259,733.00 | 96,405,544.00 | 96,405,544.00 | 101,259,733.00 | 101,259,733.00 | - |
| Feb-18 | 85,455,100.00 | 101,259,733.00 | 101,259,733.00 | 85,455,100.00 | 85,455,100.00 | - |
| Mar-18 | 89,489,458.00 | 85,455,100.00 | 85,455,100.00 | 89,489,458.00 | 89,489,458.00 | - |
| Apr-18 | 84,823,906.00 | 89,489,458.00 | 89,489,458.00 | 84,823,906.00 | 84,823,906.00 | - |
| May-18 | 82,784,527.00 | 84,823,906.00 | 84,823,906.00 | 82,784,527.00 | 82,784,527.00 | - |
| Jun-18 | 92,023,978.00 | 82,784,527.00 | 82,784,527.00 | 92,023,978.00 | 92,023,978.00 | - |
| Jul-18 | 116,045,841.00 | 92,023,978.00 | 92,023,978.00 | 116,045,841.00 | 116,045,841.00 | - |
| Aug-18 | 101,961,417.00 | 116,045,841.00 | 116,045,841.00 | 101,961,417.00 | 101,961,417.00 | - |
| Sep-18 | 84,603,403.00 | 101,961,417.00 | 101,961,417.00 | 84,603,403.00 | 84,603,403.00 | - |
| Oct-18 | 73,531,709.00 | 84,603,403.00 | 84,603,403.00 | 73,531,709.00 | 73,531,709.00 | - |
| Nov-18 | 79,470,003.00 | 73,531,709.00 | 73,531,709.00 | 79,470,003.00 | 79,470,003.00 | - |
| Dec-18 | 86,257,045.00 | 79,470,003.00 | 79,470,003.00 | 86,257,045.00 | 86,257,045.00 | - |
| Total | 1,077,706,120.00 | 1,087,854,619.00 | 1,087,854,619.00 | 1,077,706,120.00 | 1,077,706,120.00 | - |

| CT 148 \$ per IESO Invoice (Calculated in Table 2) | Billing Variance | RPP (Including Loss Factor) Billed Consumption adjusted for Unbilled | Estimated RPP Proportion | Adjustments pertaining to RPP | Adjustments pertaining to non-RPP Class B |
|---|-------------------|--|--------------------------|-------------------------------|---|
| \$ | \$ | kWh | % | \$ | \$ |
| G | H = G - F | I | J = I / D | K = H x J | L = H - K |
| \$6,823,438.32 | \$ 2,582.71 | 53,235,860 | 52.57% | \$ 1,357.82 | \$ 1,224.88 |
| \$6,979,113.10 | \$ (4.92) | 46,363,265 | 54.25% | \$ (2.67) | \$ (2.25) |
| \$8,484,190.44 | \$ (305.07) | 44,052,213 | 49.23% | \$ (150.18) | \$ (154.90) |
| \$8,447,948.74 | \$ 335.94 | 44,680,412 | 52.67% | \$ 176.95 | \$ 158.99 |
| \$8,935,070.28 | \$ 136.28 | 42,237,839 | 51.02% | \$ 69.53 | \$ 66.75 |
| \$10,944,312.72 | \$ (2,859.70) | 49,347,543 | 53.62% | \$ (1,533.51) | \$ (1,326.20) |
| \$8,971,144.62 | \$ (7,322.10) | 64,838,317 | 55.87% | \$ (4,091.08) | \$ (3,231.02) |
| \$7,636,497.90 | \$ (412.23) | 68,732,985 | 67.41% | \$ (277.89) | \$ (134.34) |
| \$7,262,816.82 | \$ 460.71 | 48,353,883 | 57.15% | \$ 263.31 | \$ 197.40 |
| \$8,867,704.24 | \$ 515.45 | 44,267,881 | 60.20% | \$ 310.31 | \$ 205.14 |
| \$7,831,878.13 | \$ 109.33 | 42,467,217 | 53.44% | \$ 58.43 | \$ 50.91 |
| \$6,392,486.46 | \$ 6,014.85 | 46,579,514 | 54.00% | \$ 3,248.07 | \$ 2,766.78 |
| \$97,576,601.77 | (\$748.76) | 595,156,928.42 | | (\$570.89) | (\$177.87) |

Total Difference \$ represents the IESO Invoice adjustments not reflected in the final GA

Appendix I

2020 IRM Checklist

2020 IRM Checklist

Niagara Peninsula Energy Inc.
EB-2019-0054

Filing Requirement
Page # Reference

Date: August 9, 2019

| | | Evidence Reference, Notes |
|---|--|---|
| IRM REQUIREMENTS | | |
| Elements of the Application Filing , Pg. 3-4 | | |
| Pg. 3 | Manager's summary documenting and explain all rate adjustments requested | Pages 9-43 |
| 3 | Contact info - primary contact may be a person within the applicant's organization other than the primary license contact | Contact Information - Page 8 |
| 4 | Completed Rate Generator Model and supplementary work forms, Excel and PDF | Appendices C, D, F, G, H, I |
| 4 | Current tariff sheet, PDF | Appendix A |
| 4 | Supporting documentation (e.g. relevant past decisions, RRWF etc.) | 2019 IRM Decision and Order - Appendix A |
| 4 | Statement as to who will be affected by the application, specific customer groups affected by particular request | Section 3.1.2 - page 9 |
| 4 | Applicant's internet address | Contact Information - Page 8 |
| 4 | Statement confirming accuracy of billing determinants pre-populated in model | Section 3.2.5.0 - page 14 |
| 4 | Text searchable PDF format for all documents | Application and all models are filed in pdf format. |
| Calculations and Electronic Models, Pg. 5-6 | | |
| 5 | Populated GA Analysis Workform | Appendix D |
| 5 | If required, for distributors seeking revenue to cost ratio adjustments due to previous OEB decision, the Revenue to Cost Ratio Adjustment Workform must be filed | N/A |
| 5 | For an incremental or pre-approved advanced capital module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module Applicable to ACM and ICM | N/A |
| 5 | A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform | N/A |
| 5 & 6 | Account 1595 Analysis Workform - for distributors who meet the requirements for disposition of residual balances in 1595 sub-accounts | Appendix F |
| Addendum, Page 15 | All distributors must file the responses to the questions in Appendix A of the GA Analysis Workform. | Appendix E |
| Revenue to Cost Ratio Adjustments | | |
| 8 | Completed revenue-to-cost ratio adjustment workform to adjust the revenue-to-cost ratio if previously approved by the OEB | N/A |
| Sign for Residential Electricity Customers | | |
| <i>Residential Rate Design - Exceptions and Mitigation (applicable only to distributors that have not completed the rate design transition)</i> | | |
| 9 | Extension of OEB-approved transition period, if necessary | N/A |
| 9 | Alternative/additional strategy in the event that an additional transition year is insufficient, or that no extension is necessary, however substantiated with reasons | N/A |
| 9 | Calculation of the combined impact of the fixed rate increase and any other changes in the cost of distribution service for those residential RPP customers who are at the 10th percentile of overall consumption | N/A |
| 9 | Description of the method used to derive the 10th consumption percentile. The description should include a discussion regarding the nature of the data that was used (e.g. was the source data for all residential customers or a representative sample of residential customers). | N/A |
| 9 | If the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile, a distributor must file a plan to mitigate the impact for the whole residential class or indicate why such a plan is not required | N/A |
| 10 | Mitigation plan if total bill increases for any customer class exceed 10% | N/A |
| Distribution Retail Transmissi No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB | | |
| Disposition of Group 1 DVA Balances, Pg. 10-16 | | |
| 10 | Justification if any account balance in excess of the threshold should not be disposed | N/A |
| 11 | Completed tab 3 - continuity schedule in Rate Generator Model | Appendix C |
| 11 | Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account | Section 3.2.5.1.0 - page 16 |

2020 IRM Checklist

Niagara Peninsula Energy Inc.
EB-2019-0054

Filing Requirement
Page # Reference

Date: August 9, 2019

| | | Evidence Reference, Notes |
|--|---|--|
| IRM REQUIREMENTS | | |
| 11 | Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis If yes, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts" | Section 3.2.5.3 - page 37 |
| 12 | GA rate riders calculated on an energy basis (kWh) | Section 3.2.5.2.5 - page 31 |
| General | Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year; if the applicant is proposing an alternative recovery period must provide explanation. | Page 40 |
| 3.1 Wholesale Market Participants | | |
| 12 | Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the WMP's settle directly with the IESO. | Section 3.2.5.1 and page 40 |
| 3.2.5.2 Global Adjustment | | |
| 13 | Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account | Section 3.2.5.2 |
| 4 & Addendum, Pages 16 - 1 | For each year that the accumulated balance of Account 1589 has not been disposed, regardless of whether or not distributors are seeking disposition of Group 1 accounts in the current proceeding, all distributors are required to file the GA Analysis Workform in live Excel format and responses to questions in Appendix A of the GA Analysis Workform Instructions; explain discrepancies. Unexplained discrepancies calculated separately for each calendar year | Appendix D, Appendix E |
| 14 | Description of settlement process with IESO or host distributor, specify GA rate used for each rate class, itemize process for providing estimates and describe true-up process, details of method for estimating RPP and non-RPP consumption, treatment of embedded generation/distribution, distributor's internal control tests in validating estimated and actual consumption figures used in RPP settlement process and subsequent true-up adjustments | Section 3.2.5.2.1, Section 3.2.5.2.6 |
| 15 | If distributor uses the actual GA rate to bill non-RPP Class B customers, a proposal must be made to exclude these customer classes from the allocations of the balance of Account 1589 and the calculation of the resulting rate riders | |
| 15 | Description of financial accounting practices related to recording transaction in 1588 and 1589 | Section 3.2.5.2.7 |
| 14 & 15 | Disclosure of nature, timing, and dollar impact of subsequent adjustments recorded after recording period that adjust the initial transactions from preliminary estimates to actual figures based on consumption data - complete GA Analysis Workform for each applicable fiscal year subsequent to the most recent year in which Accounts 1588 and 1589 were approved for disposition on a final basis by the OEB | Section 3.2.5.2.6, Section 3.2.5.2.7, Appendix D |
| 15 | If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, propose made to exclude these customer classes from the allocation of the balance of account 1589 RSVA GA and the calculation of the resulting rate riders - these rate classes are not to be charged/refunded the GA rate rider as they did not contribute to the accumulation of the balance of account 1589 RSVA GA | Section 3.2.5.2 |
| Commodity Accounts 1588 and 1589 | | |
| 15 | RPP Settlement True-Up - distributors to follow guidance in May 23, 2017 letter pertaining to the period that is being requested for disposition for Accounts 1588 and 1589 | Section 3.2.5.0.1 |
| 15 | Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition | Certification - page 7 |
| Addendum, Pages 12 - 13 | Status update on implementation of new accounting guidance (related to Accounts 1588 and 1589 - Feb 21, 2019), a review of historical balances, results of the review, and any adjustments made to account balances; for any adjustments made - include the reason, how it was quantified and the journal entried to adjust the balances | Section 3.2.5.3 |
| 4 Capacity Based Recovery (CBR) | | |

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| 16 | <p>Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance.</p> <ul style="list-style-type: none"> - embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance. - The DVA continuity schedule will allocate the portion of Account 1580 sub-account CBR Class B allocated to customers who transitioned between Class A and Class B based on consumption levels | Section 3.2.5.4 and Appendix C |
| Value Adjustment Mechanism Variance Account | | |
| Addendum, Pages 20 - 22 | <p>LRAMVA - disposition of balance. Distributors must provide version 4 of LRAMVA work Form in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity. An application for lost revenues should include: Participation and Cost reports in Excel format, made available by the IESO.</p> <p>An application for lost revenues should also provide the following:</p> <ul style="list-style-type: none"> - statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition - statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue - summary table with principal and carrying charges by rate class and resulting rate riders - statement providing the disposition period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders - statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used - rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form) - statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable) - for a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings <p>For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:</p> <ul style="list-style-type: none"> o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total) o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program | N/A |
| 3.2.7 Tax Changes | | |
| 19 & 20 | If applicable, tabs 8 and 9 of Rate Generator Model complete | N/A |
| 20 | If one or more customer classes does not generate a rate rider to the fourth decimal place, a proposal that the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date | N/A |
| 2.8 Z-Factor Claims, Pg. 20-21 | | |

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| 20 | Evidence that costs incurred meet criteria of need, materiality and prudence - see 3rd Generation IRM Report | N/A |
| 20 & 21 | In addition distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event (Confirm that letter is on file) - Apply to OEB for any cost recovery of amounts in OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business exposure risk | N/A |
| 2 Z-Factor Accounting Treatment | | |
| 21 | Eligible Z-factor cost amounts recorded in Account 1572, Extraordinary Event Costs, of the OEB's USoA contained in the Accounting Procedures Handbook (APH) for electricity distributors. | N/A |
| 21 | Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate Sub-Account of this account | N/A |
| 8.3 Recovery of Z-Factor Costs | | |
| 21 | Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods | N/A |
| 21 | Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal | N/A |
| 21 | Residential rider on fixed basis | N/A |
| 21 | Detailed calculation of incremental revenue requirement and resulting rate rider(s) | N/A |
| Advanced Capital Module, Pg. 22-23 | | |
| 22 | Evidence of passing "Means Test" | N/A |
| 22 | Information on relevant project or projects updated cost projections, confirmation that the project or projects are on schedule to be completed as planned and an updated ACM/ICM module in Excel format | N/A |
| 22/23 | If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required as to why | N/A |
| 23 | If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required | N/A |
| Incremental Capital Module, Pg. 23-29 | | |
| 3.2.1 ICM Filing Requirements | | |
| | The following should be provided when filing for incremental capital: | N/A |
| 25 | An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor | N/A |
| 25 | Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers | N/A |
| 25 | Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived | N/A |
| 25 | Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth) | N/A |
| 25 | Details by project for the proposed capital spending plan for the expected in-service year | N/A |
| 25 | Description of the proposed capital projects and expected in-service dates | N/A |
| 25 | Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project | N/A |
| 25 | Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction) | N/A |
| 25 | Description of the actions the distributor would take in the event that the OEB does not approve the application | N/A |

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| 25 | Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis | N/A |
| 3.3.5 Off-Ramps | | |
| 30 | A distributor whose earnings are in excess of the dead band (i.e. 300 basis points) but nevertheless applies for an increase to its base rates - an explanation to substantiate its reasons for doing so required | N/A |
| Appendix A | | |
| Appendix A | Confirm disposition of residual balances for vintage Account 1595 have only been done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor | Section 3.2.5.0.2 |
| Appendix A & Addendum, Page | Distributors who meet the requirements for disposition of residual balances of Account 1595 sub-accounts, must complete the 1595 Analysis Workform. Account 1595 sub-accounts are eligible for disposition when one full year has elapsed since the associated rate riders' sunset dates have expired and the residual balances have been externally audited. | Appendix F |
| Appendix A | Material residual balances will require further analysis, consisting of separating the components of the residual balances by each applicable rate rider and by customer rate class. Distributors are expected to provide detailed explanations for any significant residual balances attributable to specific rate riders for each customer rate class. Explanations must include for example, volume differences between forecast volumes (used to calculate the rate riders) as compared to actual volumes at which the rate riders were billed. | N/A |