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DECISION AND RATE ORDER

EB-2019-0047

InnPower Corporation

Application for rates and other charges to be effective January 1, 2020

By Delegation, Before: Jane Scott

December 12, 2019

1 INTRODUCTION AND SUMMARY

Through this Decision and Rate Order, the Ontario Energy Board (OEB) approves the incentive rate-setting mechanism (IRM) application filed by InnPower Corporation (InnPower) for new rates effective January 1, 2020.

InnPower serves approximately 17,500 mostly residential and commercial electricity customers in the towns of Alcona, Belle Ewart, Cookstown, Lefroy, Stroud, and south Barrie. 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 [Handbook for Utility Rate Applications](#).

InnPower'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 typically 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 \$5.75 for a residential customer consuming 750 kWh, effective January 1, 2020.

The estimated monthly total bill continues to include the effect of the Distribution Rate Protection (DRP) program. The DRP program caps the base distribution charge for certain residential customers in the province of Ontario. InnPower is one of eight electricity distributors in Ontario to which the DRP applies.¹ This tax-funded program has been in effect since July 2017 and the current monthly distribution charge is capped at \$36.86. If there is a change to the DRP cap as of July 1, 2020, there could be a further bill impact for residential customers.

InnPower has also applied to change the composition of its distribution service rates. Residential distribution service rates have historically included 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 2016.² InnPower, however, required a transition period extending into 2020 because no IRM application was submitted for the 2018 rate year. This is the fourth, and final, year of InnPower's transition to fully fixed rates for residential customers. There is no longer a variable

¹ O. Reg. 198/17, s. 2.

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

usage rate for this class of customer. This policy change does not affect the total revenue that distributors collect from residential customers.

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 hearing 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, as a placeholder, information from the distributor's past proceedings and annual reporting requirements.³ A distributor will then review and complete the Rate Generator Model, and include it with its application.

InnPower filed its application on August 12, 2019 under section 78 of the OEB Act and in accordance with the Chapter 3 of the OEB's [Filing Requirements for Incentive Rate-Setting Applications](#) (Filing Requirements) [and Addendum to Filing Requirements for Electricity Distribution Rate Applications](#).

The application was supported by pre-filed written evidence and a completed Rate Generator Model. During the course of the proceeding, the applicant responded to OEB staff questions through emails and phone calls and, where required, updated and clarified the evidence.

3 ORGANIZATION OF THE DECISION

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

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

³ The Rate Generator Model is a Microsoft Excel workbook that is used to update 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. During the course of an IRM proceeding, the Rate Generator Model may be updated in order to make any necessary corrections, or to incorporate new rate-setting parameters as they become available.

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 charges⁴ 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

InnPower seeks to increase its rates, effective January 1, 2020, 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 adjustment formula applicable to InnPower are set out in Table 4.1, below. Inserting these components into the formula results in a 1.70% increase to InnPower's rates: $1.70\% = 2.00\% - (0.00\% + 0.30\%)$.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation Factor ⁵		2.00%
X-Factor	Productivity ⁶	0.00%
	Stretch (0.00% – 0.60%) ⁷	0.30%

⁴ Specific service charges have been amended by the OEB through: 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. Certain Service Charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. The Decision and Order EB-2019-0280 issued November 28, 2019 for energy retailer service charges, and the cover letter dated November 28, 2019 “Inflation Adjustment for Energy Retailer Service Charges (EB-2019-0280) and Wireline Pole Attachment Charge (EB-2015-0304) for Electricity Distributors”, established the adjustments effective January 1, 2020.

⁵ For the 2020 Inflation Factor, see Ontario Energy Board 2020 Electricity Distribution Rate applications webpage – October 31, 2019.

⁶ 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.

⁷ The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 15, 2019.

The inflation factor of 2.00% applies to all Price Cap IR applications for the 2020 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 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 and Annual IR Index applications for the 2020 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 InnPower is 0.30%.

Findings

The OEB finds that InnPower's request for a 1.70% rate adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and InnPower's new rates shall be effective January 1, 2020.

The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.⁸

5 RETAIL TRANSMISSION SERVICE RATES

Distributors charge retail transmission service rates (RTSRs) to their customers in order to recover the amounts they pay to a transmitter, a host distributor, or both, for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) to distributors connected to the transmission system. Host distributors charge host-RTSRs

⁸ 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.

to distributors embedded within the host's distribution system. Each of these rates are OEB-approved.

InnPower is fully embedded within Hydro One's distribution system and is requesting approval to adjust the RTSRs that it charges its customers to reflect the currently approved rates that it pays for transmission services included in Table 5.1.

Table 5.1: Hydro One Networks Inc. Sub-Transmission Host-RTSRs⁹

Sub-Transmission Host RTSRs (2019)	per kW
Network Service Rate	\$3.29
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.79
Transformation Connection Service Rate	\$1.98

Findings

InnPower's proposed adjustment to its RTSRs is approved. The RTSRs were adjusted based on the current host-RTSRs.

The differences resulting from the approval of new 2020 UTRs will be captured in Accounts RSVA – Retail Transmission Network Charge 1584 and Retail Transmission Connection Charge 1586.

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

⁹ EB-2017-0049, Decision and Order, June 11, 2019.

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.

justifies why balances should not be disposed.¹¹ If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2018 actual year-end total balance for InnPower's Group 1 accounts including interest projected to December 31, 2019 is a debit of \$3,857,482. This amount represents a total debit claim of \$0.0146 per kWh, which exceeds the disposition threshold.

In InnPower's 2019 IRM proceeding,¹² the OEB ordered that a complete audit of all Group 1 deferral and variance account balances, procedures and controls be undertaken. The audit, to be undertaken by the OEB's Audit & Investigations unit, has not yet been completed. Regardless, InnPower has requested that balances be disposed of on an interim basis as it has not disposed of balances for at least three years.

a) *Global Adjustment Variance Account*

One of the components of the commodity costs billed by the Independent Electricity System Operator (IESO), which is included in Group 1 accounts, is the Global Adjustment (GA).¹³

Different customer groups pay the GA in different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates customers pay. Therefore, there is no separate variance account for the GA.
- "Class A" customers are allocated GA costs based on the percentage their demand contributes to the top five Ontario system peaks. As distributors settle with Class A customers based on actual GA costs, there is no resulting variance.
- "Class B" non-RPP customers are billed GA based on the electricity they consume in a month at the IESO published GA price. Distributors track any

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

¹² EB-2018-0045

¹³ The GA is established monthly by the IESO to reflect the difference between the wholesale market price for electricity and regulated rates for:

- Ontario Power Generation's nuclear and hydroelectric generating stations
- payments for building or refurbishing infrastructure such as gas-fired and renewable facilities and other nuclear
- contracted rates paid to a number of generators across the province
- the cost of delivering conservation programs.

difference between the billed amounts and actual costs for these customers in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances which are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. A customer's movement from one group to another should not prevent that customer from paying/receiving a debit/credit balance.

InnPower proposes the recovery of its GA variance account balance of \$1,846,947 as at December 31, 2018, including interest to December 31, 2019, in accordance with the following table.

Table 6.1: Recovery of GA Variance

Proposed Amounts	Proposed Method for Recovery
\$1,780,027 recovered from customers who were Class B for the entire period from January 2015 to December 2018	per kWh rate rider
\$66,920 recovered from customers formerly in Class B during the period January 2015 to June 2018 who were reclassified to Class A	12 equal installments ¹⁴

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes a credit of \$18,227 in the Capacity Based Recovery (CBR) sub-account for Class B customers, relating to the IESO's wholesale energy market for the CBR program. InnPower had Class A customers during the period from January 2016 to December 2018 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

As some customers were reclassified between Class A and Class B during the period from January 2016 to December 2018, InnPower requested to refund of a portion of CBR Class B costs by way of 12 equal installments.¹⁵

¹⁴ 2020 IRM Rate Generator Model, Tab 6.1a "GA Allocation".

¹⁵ 2020 IRM Rate Generator Model Tab 6.2a "CBR_Allocation".

c) Group 1 Accounts

The Group 1 accounts being sought for disposition (excluding global adjustment), include the following flow through variance accounts: Low Voltage (LV) Charges, Smart Meter Entity Charges, Wholesale Market Service (WMS) Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total debit balance of \$2,010,535, which results in a charge to customers. This balance combined with the balances for the global adjustment account results in the total balance for Group 1 accounts of \$3,857,482.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.¹⁶ InnPower further submits that its proposal for a two-year disposition period is in accordance with the OEB's policy.¹⁷ In addition, InnPower requests disposition of the CBR and GA customer specific charges/payments over a one-year period as calculated in the rate generator model.

The following table identifies the principal and interest amounts proposed for disposition.

¹⁶ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016.

¹⁷ Report of the OEB – “Electricity Distributors’ Deferral and Variance Account Review Initiative (EDDVAR).” EB-2008-0046, July 31, 2009.

Table 6.2: Group 1 Deferral and Variance Account Balances Proposed for Disposition

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	1,293,907	46,968	1,340,874
Smart Meter Entity Variance Charge	1551	(33,206)	(1,124)	(34,330)
RSVA - Wholesale Market Service Charge	1580	(611,724)	(14,883)	(626,608)
Variance WMS - Sub-account CBR Class B	1580	(17,334)	(893)	(18,227)
RSVA - Retail Transmission Network Charge	1584	1,422,736	54,791	1,477,527
RSVA - Retail Transmission Connection Charge	1586	1,242,921	46,451	1,289,372
RSVA - Power	1588	(925,972)	(45,673)	(971,645)
RSVA - Global Adjustment	1589	1,779,321	67,626	1,846,947
Disposition and Recovery of Regulatory Balances (2016)	1595	(353,672)	(92,757)	(446,429)
Totals for all Group 1 accounts		3,796,976	60,505	3,857,482

In 2018, the OEB suspended its approvals of Group 1 rate riders on a final basis pending the development of further accounting guidance on commodity pass-through variance accounts.¹⁸ The OEB issued accounting guidance¹⁹ on the commodity accounts on February 21, 2019. In this letter, the OEB indicated that it expects distributors to consider the accounting guidance in the context of historical balances that have not yet been disposed on a final basis. Distributors are expected to make any adjustments needed prior to filing for final disposition.

¹⁸ 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.

¹⁹ Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019.

In its 2019 IRM application, InnPower sought approval to dispose of 2017 Group 1 account balances. The OEB expressed concern with InnPower's ability to complete the GA Analysis Workform, and to support the true-up adjustments to Accounts 1588 and 1589 that it proposed. The OEB was also concerned that the 1595 sub-account (2016) balance for disposition could not be reconciled against the 1595 Analysis Workform. On a general level, the OEB was concerned over the use of regulatory controls in place; as a result, the OEB denied disposition of Group 1 accounts, and referred the matter to the OEB's Audit & Investigations unit for an audit of Group 1 accounts. The audit has not yet taken place.

In this application, InnPower has requested interim disposition of its 2018 balances, noting that it has not had disposition for three years, and that it is concerned that the balances could become larger if not disposed. An interim disposition is proposed in consideration of the upcoming audit.

InnPower's LV Charges, WMS Charges and Retail Transmission Service Charges variance accounts were each reviewed for revenues collected from customer classes, and expenses paid. The evidence provided supports the balances in these accounts proposed for disposition. If there are any errors that remain in the accounts, they would be detected by the upcoming audit, and could be corrected if balances are disposed on an interim basis in this application.

InnPower has made material adjustments to the balances of its commodity pass through accounts 1588 power and 1589 GA related to years 2015 to 2018. OEB staff obtained further evidence on the adjustments, but was unable to validate the accuracy of the balances for disposition in its commodity accounts.

When completing the rate generator model, InnPower did not complete the historic consumption for the two customers that transitioned from Class B to Class A in the years prior to their transition. One customer transitioned in 2017, and the other in 2018. In each case, the consumption from 2015 to the year prior to transition was not entered. These entries are required so that balances accrued to the GA and CBR Class B accounts, prior to the customers' transition to Class A can be disposed of through charges/payments to the appropriate customers now in Class A.

Several factors have contributed to InnPower's Account 1595 (2016) balance. The initial claim in 2016 was \$603,069. Of this, \$445,782 related to GA, \$118,147 to previous Accounts 1595 (2009-2014), and \$39,140 for other Group 1 accounts.²⁰ Due to an error in completing the models, the portion related to Accounts 1595 (2009-2014) balances was not recovered. Rate riders to dispose of the remainder were calculated and approved to be applied for 12 months. InnPower continued to collect the rate riders past

²⁰ Manager's Summary, Appendix B

the end of the 12 months, and ultimately stopped collection after it was directed to do so in a letter from the OEB.²¹ By that time, the rate rider had been applied for 24 months. As a result, the GA Rate Rider had over-collected, resulting in \$438,430 owing to customers. Due to the combination of omitting the 1595 accounts, and over collecting the remaining accounts, the Group 1 rate rider resulted in \$48,740 owing to InnPower.²²

OEB staff asked InnPower to provide a schedule outlining:

- 1) The sources of the projected Account 1595 (2016) residual balance, including interest as of December 31, 2019.
- 2) The initial allocation of each source to rate classes.

There were three sources of this balance, the 2016 GA rate rider, the 2016 Group 1 (excluding GA) rate rider, and the variance account balances that were approved for disposition by the OEB. OEB staff asked InnPower to provide more detail regarding the sources of the account balance by customer class so it could be determined if the customary way of disposing Account 1595 sub-account residual balances, through a future Group 1 DVA rate rider excluding GA, would be reasonable in the circumstances.

This analysis should have indicated the GA account over-collection of \$438,430 noted above, with a breakdown of how the initial \$445,782 was to be disposed. Instead, accounts 1588 power and 1589 GA were presented together, with a single allocation. Since the GA rate rider was collected from non-RPP customers, it is expected that the over-collection would be refunded to non-RPP customers. However, it doesn't appear that the GA component would be disposed of to only non-RPP customers based on the way this table was completed.

Findings

The OEB recognizes that the Group 1 variance accounts have accumulated between three and four years' worth of variances. Through interactions with OEB staff, InnPower has demonstrated the cause of its material balances in LV Charges, WMS Charges and Retail Transmission Service Charges and the OEB is satisfied that the Group 1 variance accounts, excluding the commodity pass-through accounts 1588 and 1589, can be disposed on an interim basis.

The OEB remains concerned with InnPower's ability to support the RPP Settlement true-up adjustments to Accounts 1588 and 1589. Also, given that the OEB has expressed concerns²³ over InnPower's settlement and accounting processes for all its

²¹ EB-2016-0085, Letter to All Parties in the EB-2016-0085 InnPower Corporation (InnPower) Application for Rates, January 9, 2018.

²² Manager's Summary, Appendix B

²³ *Ibid*

Group 1 accounts, and that it has referred this matter to the OEB's Audit and Investigations unit, the OEB finds that the commodity accounts should not be disposed until the regulatory audit of the balances has been completed.

The OEB is concerned with the proposal for disposition of the balance in the 1580 sub-account CBR Class B. As proposed, the two transitioning customers would not be appropriately credited for balances that accrued in 2016 and 2017. The OEB finds that the CBR Class B account should not be disposed at this time. When proposing disposition in a future rate application, InnPower should ensure that historic consumption of transitioning customers is appropriately reflected.

In addition, the OEB is concerned with the proposal for disposition of the balance in account 1595 (2016). It is not clear that the appropriate customers would be affected by the disposition of this account. The OEB finds that InnPower should bring forward a proposal to dispose account 1595 (2016) in its upcoming proceeding for 2021 rates by allocating the elements of the account balance by rate class to RPP and non-RPP customers appropriately.

The OEB approves the disposition of a debit balance of \$3,428,608 as of December 31, 2018, including interest projected to December 31, 2019 for Group 1 accounts, excluding Accounts 1588, 1589 and 1595 on an interim basis.

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

Table 6.3: 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	1,293,907	46,968	1,340,874
Smart Meter Entity Variance Charge	1551	(33,206)	(1,124)	(34,330)
RSVA - Wholesale Market Service Charge	1580	(611,724)	(14,883)	(626,608)
RSVA - Retail Transmission Network Charge	1584	1,422,736	54,791	1,477,527
RSVA - Retail Transmission Connection Charge	1586	1,242,921	46,451	1,289,372
Totals for all Group 1 accounts		3,314,634	132,202	3,446,836

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*.²⁴ 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. InnPower shall ensure these adjustments are included in the reporting period ending March 31, 2020 (Quarter 1).

The OEB approves these balances to be disposed through interim rate riders and payments as calculated in the Rate Generator Model. The interim rate riders will be in effect over a two-year period from January 1, 2020 to December 31, 2021.²⁵ The interim payments will be in effect over a one-year period from January 1, 2020 to December 31, 2020.

7 RESIDENTIAL RATE DESIGN

Some 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 2016.²⁶

InnPower did not file an IRM application for 2018 rates, and therefore did not complete the third year of its transition until its 2019 rate application. Consequently, this 2020 rate application reflects its fourth and final year of transition.

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.

In InnPower's case, the implementation of the transition results in an increase to the fixed charge prior to the price cap adjustment of \$4.45. The bill impacts arising from the

²⁴ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012.

²⁵ 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.

²⁶ As outlined in the Policy cited at footnote 2 above.

proposals in this application, including the fixed rate change, are below 10% for low volume residential customers. As noted above, InnPower is one of eight electricity distributors in Ontario to which the DRP applies. The current 2019 fixed charge is \$39.29, which is already above the capped charge of at \$36.86. As a result, residential customers are not exposed to any increases to the fixed charge.

Findings

The OEB finds that the proposed 2020 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 after DRP is considered 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. The distributor has now completed its transition to a fully fixed rate structure for residential customers.

8 IMPLEMENTATION AND ORDER

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

Model entries were reviewed in order to ensure that they are in accordance with InnPower's last cost of service decision, and to ensure that the 2019 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2018, are as reported by InnPower 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, 2018.²⁷

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, 2018.²⁸

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 January 1, 2020 for electricity consumed or estimated to have been consumed on and after such date. InnPower Corporation 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, December 12, 2019

ONTARIO ENERGY BOARD

Original Signed By

Christine E. Long
Registrar and Board Secretary

²⁷ EB-2018-0294, Decision and Order, December 20, 2018.

²⁸ EB-2017-0290, Decision and Order, March 1, 2018.

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2019-0047

DATED: December 12, 2019

InnPower Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2020

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

EB-2019-0047

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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	\$	44.48
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$	0.17
Low Voltage Service Rate	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or expected to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	42.74
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0103
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0066
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

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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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 expected to be equal to or greater than 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	218.58
Distribution Volumetric Rate	\$/kW	4.4295
Low Voltage Service Rate	\$/kW	1.3285
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.5622
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5644
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4027)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0766
Retail Transmission Rate - Network Service Rate	\$/kW	2.1974

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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4501
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.1974
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2957

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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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than, or expected to be less than, 50kW and the consumption is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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)	\$	13.23
Distribution Volumetric Rate	\$/kWh	0.0222
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0066
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kWh	(0.0011)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

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. 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)	\$	13.94
Distribution Volumetric Rate	\$/kW	63.5243
Low Voltage Service Rate	\$/kW	1.0383
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.3776
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.4703
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4019)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0764
Retail Transmission Rate - Network Service Rate	\$/kW	1.7197
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9148

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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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. 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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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)	\$	4.26
Distribution Volumetric Rate	\$/kW	29.4537
Low Voltage Service Rate	\$/kW	0.7003
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	2.1761
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.5991
Rate Rider for Disposition of Deferral/Variance Accounts (2017) - effective until April 30, 2020 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3919)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2017) - effective until April 30, 2020	\$/kW	0.0745
Retail Transmission Rate - Network Service Rate	\$/kW	1.7111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2915

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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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.

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
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ALLOWANCES

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

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SPECIFIC SERVICE CHARGES

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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

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

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Special meter reads	\$	30.00
Temporary service - install & remove - overhead - no transformer	\$	632.00
Temporary service - installation and removal - underground - no transformer	\$	468.00
Temporary service - installation and removal - overhead - with transformer	\$	2,525.00
Specific charge for access to the power poles - per pole/year	\$	38.82

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RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	102.00
Monthly Fixed Charge, per retailer	\$	40.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(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)	\$	4.08
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)	\$	2.04

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	1.0604
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0498