

February 10, 2020

**VIA RESS AND COURIER**

Ms. Christine E. Long  
Registrar and Board Secretary  
Ontario Energy Board  
2300 Yonge Street  
26th Floor, Box 2319  
Toronto, ON M4P 1E4

Dear Ms. Long;

**RE: APPLICATION BY ALECTRA UTILITIES CORPORATION FOR DISTRIBUTION RATES  
EFFECTIVE JANUARY 1, 2020 (EB-2019-0018) – DRAFT RATE ORDER**

On May 28, 2019, Alectra Utilities filed an application with the Ontario Energy Board (“OEB” or the “Board”) under Section 78 of the *Ontario Energy Board Act, 1998* as amended and pursuant to the OEB’s *Filing Requirements for Incentive Rate-setting Applications* seeking approval for electricity distribution rates, and other charges, effective January 1, 2020. The Board assigned File Number EB-2019-0018 to the Application.

The Board issued a Partial Decision and Order (the “Partial Decision”) in this matter on January 30, 2020. The Board directed Alectra Utilities to file a Draft Rate Order by February 10, 2020, that incorporates the OEB’s determinations in the Partial Decision; and to file detailed supporting material, including all relevant calculations showing the impact of the implementation of the Partial Decision on rates and rate riders, including bill impacts.

In accordance with the Partial Decision, Alectra Utilities provides its Draft Rate Order which incorporates the information directed by the Board from the Partial Decision. The Draft Rate Order includes a proposed Tariff of Rates and Charges and the customer rate impacts for the Horizon Utilities rate zone, a draft accounting order for the capitalization deferral account for the Guelph rate zone and detailed information in support of the calculation of the 2017 ESM rate riders for the Horizon Utilities rate zone.

Included in this Draft Rate Order are the following Attachments:

**Horizon Utilities RZ**

- Attachment 1: HRZ 2020 Proposed Tariff of Rates and Charges
- Attachment 2: HRZ Bill Impacts
- Attachment 3: HRZ 2017 Earnings Sharing Mechanism Rate Rider Calculation
- Attachment 4: Draft Accounting Order GRZ

The following “live” Excel models also accompany the Draft Rate Order:

- HRZ 2017 Earnings Sharing Mechanism Rate Rider Calculation HRZ RGM Model
- HRZ RGM Model

Two hard copies of the Draft Rate Order will be delivered to the OEB via courier. An electronic copy of the Draft Rate Order and a live Excel version of the Excel Models are being filed using the Board’s RESS filing system.

Should you have any questions or require additional information, please do not hesitate to contact me.

Yours truly,

***[Original Signed By]***

Indy J. Butany-DeSouza, MBA  
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cc: Charles Keizer, Torys LLP  
cc: Jonathan Myers, Torys LLP

1           **IN THE MATTER OF** the *Ontario Energy Board Act*, 1998, being  
2           Schedule B to the *Energy Competition Act*, 1998, S.O. 1998, c.15;  
3           **AND IN THE MATTER OF** an Application by Alectra Utilities  
4           Corporation to the Ontario Energy Board for an Order or Orders  
5           approving or fixing just and reasonable rates and other service  
6           charges for the distribution of electricity as of January 1, 2020.

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8           **M-FACTOR AND CAPITALIZATION POLICY DRAFT RATE ORDER**  
9           **DELIVERED: February 10, 2020**

10  
11          **INTRODUCTION**

12       Alectra Utilities Corporation (“Alectra Utilities” or the “Applicant”) filed an Incentive Rate-setting  
13       Mechanism (“IRM”) application with the Ontario Energy Board (“OEB” or the “Board”) on May 28,  
14       2019 under section 78 of the *Ontario Energy Board Act*, 1998, (“OEB Act”) seeking approval for  
15       changes to its electricity distribution rates to be effective January 1, 2020. As part of this  
16       Application, Alectra Utilities filed its first five-year Distribution System Plan (“DSP”) on an  
17       integrated basis for its entire service area. Alectra Utilities requested approval for capital funding  
18       based on a rate-adjustment mechanism that reconciles the capital needs set out in the DSP with  
19       the capital-related revenue in rates (the “M-factor”); and the termination of the capitalization policy  
20       deferral accounts established in EB-2017-0024.

21  
22       The following nine parties requested and were granted intervenor status:

- 23           • Association of Major Power Consumers in Ontario (“AMPCO”);  
24           • Building Owners and Managers Association of Greater Toronto (“BOMA”);  
25           • Consumers Council of Canada (“CCC”);  
26           • Distributed Resource Coalition (“DRC”);  
27           • Energy Probe Research Foundation (“Energy Probe”);  
28           • Power Workers’ Union (“PWU”);  
29           • School Energy Coalition (“SEC”);  
30           • Max Aicher (North America) Ltd. and Max Aicher (North America) Bloom Mill (collectively,  
31           “MANA”); and  
32           • Vulnerable Energy Consumers Coalition (“VECC”).

In Procedural Order (“PO”) No. 1, the OEB determined that it would process the three elements of the application, namely the IRM, M-factor, and capitalization policy, in different stages. On December 12, 2019, the OEB issued its Partial Decision and Interim Rate Order on the IRM elements in this application. On January 30, 2020, the OEB issued its Partial Decision and Order on the M-factor and capitalization policy elements in this application.

Alectra Utilities submits this Draft Rate Order which incorporates the Orders of the Board in its Partial Decision. The issues presented in this Draft Rate Order are organized in the manner that these issues are set out in the Board’s Partial Decision.

Included in this Draft Rate Order are the following Attachments:

- Attachment 1: HRZ Tariff of Rates and Charges
- Attachment 2: HRZ Bill Impacts
- Attachment 3: HRZ 2017 ESM Rate Rider Calculation
- Attachment 4: Draft Accounting Order GRZ

The following “live” Excel models also accompany the Draft Rate Order:

- HRZ 2017 ESM Rate Rider Calculation
- HRZ Rate Generator Model (“RGM”)

## **DECISION SUMMARIZED BY ISSUE**

As identified above, the issues presented in this Draft Rate Order are organized in the manner that they were set out in the Board’s Partial Decision. The OEB’s Partial Decision is presented first, with Alectra Utilities’ action taken as per the Partial Decision immediately thereafter.

### **1. M-factor**

Alectra Utilities requested OEB approval of \$265MM in incremental capital funding through the M-factor, and two associated variance accounts: the Capital Investment Variance Account (“CIVA”) and the Externally Driven Capital Variance Account (“EDCVA”).<sup>1</sup> Alectra Utilities’ M-

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<sup>1</sup> In its reply submission, Alectra Utilities withdrew its request for the EDCVA.

factor proposal was underpinned by a consolidated five-year DSP filed by Alectra Utilities as part of its application.

#### **Board Findings – as per page 21 of the Partial Decision**

*“The OEB denies Alectra Utilities’ M-Factor proposal, including its proposed CIVA and EDCVA, for the following reasons:*

- *The M-Factor proposal is inconsistent with the OEB’s rate-setting policies and MAADs policy and the deviation from policies is not warranted*
- *The M-Factor proposal does not produce just and reasonable rates*
- *The methodology utilized to seek customer preferences does not fully support the M-Factor”*

At page 28 of the Partial Decision, the OEB provided the following three options for Alectra Utilities’ consideration related to requests for incremental capital funding:

1. File a cost-based application for rates effective in 2021 proposing updated capital requirements, in which case the rebasing deferral period would be terminated;
2. Amend the current application to request incremental capital funding in 2020 for projects that meet the ICM criteria. Further, the OEB provided that Alectra Utilities may consider a multi-year ICM; and
3. File an application for 2021 rates, in which Alectra Utilities would be eligible to request incremental capital funding through an ICM.

Alectra Utilities is currently evaluating the proposed options and will file a letter with the OEB by no later than February 27, 2020.

#### **2. Capitalization Policy**

Alectra Utilities conformed its capitalization policy in 2017, as a result of the consolidation through which Alectra Utilities was formed, and as required under the International Financial Reporting Standards (“IFRS”) to align the capitalization policies for the Alectra Utilities RZs. For the predecessor companies that formed Alectra Utilities, PowerStream is the acquirer in accordance with IFRS 3 and IFRS 10. Consequently, Alectra Utilities adopted the PowerStream capitalization policy.

1 During the 2018 EDR proceeding (EB-2017-0024), in its Decision and Partial Accounting Order,  
2 issued December 20, 2017, the OEB established three new deferral accounts to track the change  
3 in capitalization policy for the Horizon Utilities, Enersource and Brampton RZs. Further, in the  
4 2018 EDR Decision and Order, issued April 6, 2018, the OEB determined that the impact of the  
5 capitalization policy change for the Horizon Utilities RZ will be dealt with through the Earnings  
6 Sharing Mechanism ("ESM") for the remainder of the Custom IR term.

7  
8 In its current application, Alectra Utilities requested that the capitalization-related deferral  
9 accounts for the Enersource, Brampton, and Horizon Utilities RZs be closed without clearing their  
10 balances, or that their balances be disposed to Alectra Utilities.

11  
12 In the Decision and Order, issued September 5, 2019, the OEB found that Alectra Utilities' request  
13 to reverse the outcome of its previous decision to establish the three capitalization deferral  
14 accounts can be characterized as a motion to vary the decision and that the request did not meet  
15 the threshold test for such a motion.

16  
17 As part of its September 5, 2019 Decision, the OEB reiterated that its Decision on Confidentiality  
18 and PO No. 3 in Alectra Utilities' 2019 Electricity Distribution Rate Application (EB-2018-0016),  
19 required Alectra Utilities to present different options for disposition of the capitalization related  
20 deferral accounts, including, options proposed by parties in the 2018 proceeding; and options  
21 involving adjustments to rate base. Further, in its current Decision, the OEB clarified that different  
22 options could also relate to: the calculation of the balances; the distribution of the balances  
23 amongst customer classes; the billing determinants to be used; and the timing and duration for  
24 the disposition.

## 25 26 **2.1 Capitalization Policy Deferral Accounts**

### 27 28 **2.1.1 Capitalization Policy: Calculation of Balances**

29 Alectra Utilities determined the impact of the capitalization policy change based on the difference  
30 between the revenue requirement calculated using pre-merger capitalization policies and the  
31 revenue requirement calculated with the new capitalization policy. The revenue requirement was  
32 calculated each year based on actual OM&A, depreciation expense, income tax and PILs, and  
33 return on capital (debt and equity).

**Board Findings – as per page 35 of the Partial Decision**

*“The OEB adopts the Account 1576 approach to the deferral accounts for the change in capitalization policy. The Account 1576 approach was first adopted in 2012, and amended in 2013, to record financial differences arising from accounting changes on the transition to IFRS.”*

Alectra Utilities has updated its calculation of the impact of the capitalization policy change based on the Account 1576 approach. The updated calculation also excludes any impact for the Horizon Utilities RZ during the Custom IR term (2015-2019), the PowerStream RZ over the rebasing deferral period and the Guelph RZ for the 2019 rate year. The above adjustments are addressed in subsequent sections of this Draft Rate Order.

Table 1 below provides an updated forecast of the impact of the change over the deferred rebasing period.

1 **Table 1 – Net Impact of Capitalization Policy Change (Account 1576 Approach)**

<b>Capitalization Policy Impact (\$000s)</b>	<b>2017 Act</b>	<b>2018 Act</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2017-2028</b>
Enersource RZ	1,866	1,712	1,805	1,745	2,029	2,204	2,236	2,718	2,718	2,718			21,751
Horizon Utilities RZ				6,121	5,863	5,788	4,709	5,965	5,965	5,965			40,376
Brampton RZ	(1,831)	(1,610)	(2,330)	(2,557)	(2,281)	(2,635)	(2,591)	(2,635)	(2,635)	(2,635)			(23,739)
PowerStream RZ													0
Guelph RZ				638	670	670	609	695	695	695	695	695	6,062
<b>Net PP&amp;E Change</b>	<b>36</b>	<b>102</b>	<b>(525)</b>	<b>5,947</b>	<b>6,281</b>	<b>6,027</b>	<b>4,964</b>	<b>6,743</b>	<b>6,743</b>	<b>6,743</b>	<b>695</b>	<b>695</b>	<b>44,450</b>
Enersource RZ	(47)	(89)	(135)	(178)	(229)	(284)	(340)	(408)	(476)	(510)			(2,695)
Horizon Utilities RZ				(580)	(727)	(872)	(989)	(1,139)	(1,288)	(1,362)			(6,957)
Brampton RZ	46	86	144	208	265	331	396	462	528	561			3,026
PowerStream RZ													\$0
Guelph RZ				(31)	(47)	(64)	(79)	(97)	(114)	(132)	(149)	(158)	(871)
<b>Depreciation Impact</b>	<b>(1)</b>	<b>(3)</b>	<b>10</b>	<b>(581)</b>	<b>(738)</b>	<b>(889)</b>	<b>(1,013)</b>	<b>(1,181)</b>	<b>(1,350)</b>	<b>(1,443)</b>	<b>(149)</b>	<b>(158)</b>	<b>(7,496)</b>
Enersource RZ	1,819	1,622	1,670	1,567	1,800	1,920	1,896	2,310	2,242	2,208			19,055
Horizon Utilities RZ				5,540	5,136	4,916	3,720	4,827	4,677	4,603			33,419
Brampton RZ	(1,785)	(1,524)	(2,186)	(2,349)	(2,016)	(2,304)	(2,195)	(2,173)	(2,107)	(2,074)			(20,713)
PowerStream RZ													0
Guelph RZ				607	623	606	530	598	581	563	546	537	5,192
<b>Alectra Utilities Net Impact</b>	<b>35</b>	<b>98</b>	<b>(515)</b>	<b>5,366</b>	<b>5,543</b>	<b>5,138</b>	<b>3,951</b>	<b>5,562</b>	<b>5,393</b>	<b>5,300</b>	<b>546</b>	<b>537</b>	<b>36,954</b>

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4 **2.1.2 Capitalization Policy: Nature, Timing, and Duration of Account Dispositions**

5 In its November 28, 2019 Reply Submission, Alectra Utilities submitted that a one-year disposition period, commencing at Alectra  
6 Utilities' next rebasing application is appropriate. Alectra Utilities stated that the cumulative balances are similar in size to Alectra  
7 Utilities' Group 1 accounts, for which no rate mitigation was required in its most recent dispositions. In the event that the OEB



1 decides that delaying disposition may impact customers, Alectra Utilities submitted that  
2 disposition should occur every 5 years, consistent with the regular disposition cycle for Group 2  
3 accounts.

4  
5 **Board Findings – as per page 37 of the Partial Decision**

6 *“Consistent with the Account 1576 approach, the OEB agrees that disposition at the next rebasing*  
7 *is appropriate. The OEB concludes that the duration of the disposition is best determined at the*  
8 *time of rebasing so the impact on rates to customers and cashflow to the utility can be considered*  
9 *based on the most up-to-date information. The Account 1576 approach requires a rate of return*  
10 *component to be applied to the balance in the deferral account before disposition. The return*  
11 *component captures the return on capital that is earned between the start of the rebasing year*  
12 *and the date that the principal balance is fully amortized (end of the disposition period). Therefore,*  
13 *it cannot be calculated until the disposition period is determined. The OEB is adopting the same*  
14 *approach for the current capitalization deferral accounts. The weighted average cost of capital to*  
15 *be used and the rate of return component will be determined at the time the accounts are*  
16 *disposed. Consistent with the Account 1576 approach, since a return component is applied upon*  
17 *disposition, no additional carrying charges should be calculated on the capitalization deferral*  
18 *accounts. Any carrying charges recorded to date on these accounts should be reversed.”*

19  
20 Alectra Utilities confirms that it has reversed all carrying charges recorded to date on these  
21 accounts.

22  
23 **2.1.3 Capitalization Policy: Tracking of Capitalization Policy Impacts from 2019 to 2028**

24 Alectra Utilities indicated that, as of July 2019, the Brampton, Horizon Utilities, PowerStream and  
25 Enersource RZs have successfully migrated to a new consolidated Enterprise Resource Planning  
26 (“ERP”) system. As a result, it will no longer be able to track the actual impacts of the change in  
27 accounting policy for each RZ without the costly maintenance of separate accounting systems.  
28 Alectra Utilities has proposed an allocation methodology to determine the capitalization policy  
29 impacts for each RZ starting with the 2019 fiscal year. In its November 29, 2019 Reply  
30 Submission, Alectra Utilities submitted that maintaining separate systems for tracking purposes  
31 would leave it arbitrarily penalized for pursuing synergies that the OEB encouraged in the MAADs  
32 Decision.

**Board Findings – as per page 38-39 of the Partial Decision**

*“The OEB finds Alectra Utilities’ approach to allocations acceptable based on the information provided in this proceeding. Allocation methodologies are not an exact science, and typically there are a number of different approaches that can be applied. Alectra Utilities is now a merged utility seeking to pursue synergies. One of these has been to consolidate to a new ERP. As a result, estimates are required to allocate financial information to each RZ. The OEB accepts this approach. However, the OEB concludes that it is appropriate to continue to monitor the results of the allocation methodology for unexpected results that might lead to the conclusion that an amendment is required to the allocation approach on a prospective basis.”*

Alectra Utilities will report on the actual balance in the capitalization deferral accounts as part of its annual IRM application, and reconcile such to the RRR balances for account 1508.

**2.1.4 Capitalization Policy: Guelph RZ**

Following the amalgamation between Alectra Utilities and Guelph Hydro, the accounting policies of legacy Guelph Hydro were revised to match those of Alectra Utilities, effective January 1, 2019, in conformance with IFRS.

Consistent with the treatment of tracking the capitalization policy impacts in the other applicable RZs, Alectra Utilities confirmed that it intends to request the establishment of a deferral account for the Guelph RZ to track the impact of the capitalization policy change.

**Board Findings – as per page 39 of the Partial Decision**

*“Alectra Utilities provided details of the change in capitalization policy for Guelph resulting from its merger with Alectra Utilities in 2019. The OEB is establishing a deferral account for the Guelph RZ on the same basis as the deferral accounts for the other RZs. Alectra Utilities is required to provide a draft accounting order as part of the draft rate order stage of this proceeding.*

*The rates for the Guelph RZ were not set interim in 2019, and no deferral account was established for 2019. Therefore, the capitalization deferral account for the Guelph RZ will be effective January 1, 2020.”*

Alectra Utilities confirms that no entries will be recorded in the capitalization deferral account for the Guelph RZ in 2019. Alectra will track the impact for the Guelph RZ effective January 1, 2020. Alectra Utilities has filed a draft accounting order for the capitalization deferral account for the Guelph RZ, as Attachment 4.

#### **2.1.5 Capitalization Policy: PowerStream RZ**

In its pre-filed evidence, and as updated during the proceeding, Alectra Utilities provided the forecasted impacts of the capitalization policy change over the deferred rebasing period. This included forecasted impacts for the PowerStream RZ. In response to technical conference undertaking JT. Staff-7 in Alectra Utilities' 2018 EDR Application (EB-2017-0024), Alectra Utilities confirmed that the capitalization policy for the PowerStream RZ did not change post-merger. Further, as part of Alectra Utilities' accounting policy review process, a difference was identified for the PowerStream RZ due to a reclassification of costs between burden pools based on a change in estimate, and not a change in accounting policy.

#### **Board Findings – as per page 40 of the Partial Decision**

*"It is not clear to the OEB whether Alectra Utilities provided the details with respect to the PowerStream RZ because it is proposing this be recorded in a deferral account, or that the details were provided for illustrative purposes. In the 2019 rate application, Alectra Utilities stated that the amounts were the result of a change in estimate, requiring a reclassification of costs between burden pools for the PowerStream RZ. The OEB has not typically established deferral accounts for changes in accounting estimates and is not establishing one at this time."*

Alectra Utilities confirms that the impacts for the PowerStream RZ, similar to the impacts presented for the Horizon Utilities RZ over the 2017-2019 period, were for illustrative purposes. Alectra Utilities confirms that PowerStream RZ's capitalization policy did not change post-merger. Similarly, for the Horizon Utilities RZ, although the impacts were presented in the model for 2017 to 2019, Alectra Utilities flowed the impact of the capitalization policy change through the ESM in accordance with the OEB's direction.

#### **2.1.6 Capitalization Policy: Adoption of IFRS 16 Leases**

In its November 28, 2019 Reply Submission, Alectra Utilities reiterated that, as demonstrated in response to capitalization policy interrogatory G-Staff-1, it has shown that the impacts from

the implementation IFRS 16 are immaterial and have no bearing on future rates at rebasing. Alectra Utilities' total lease is comprised of building leases, the most recent of which commenced in 2011, and Alectra Utilities confirmed it does not intend to enter into any new capital leases during the planning period. Alectra Utilities noted also that all current capital leases will be fully amortized by the end of 2025. For these reasons, Alectra Utilities submitted that it should not be required to file additional details in its 2021 rate application, nor should it be required to establish deferral accounts to track the impact.

### **Board Findings – as per page 41 of the Partial Decision**

*“The information provided by Alectra Utilities indicates that the impact of the change from the IFRS 16 standard is not material. The OEB is therefore not establishing any accounting direction related to this matter at this time.”*

There is no further action required by Alectra Utilities as a result of these Board findings.

## **2.2 Horizon Utilities RZ Custom IR Application**

### **2.2.1 Horizon Utilities RZ ESM**

The Horizon Utilities Settlement Agreement provides for a deferral account for earnings in excess of the OEB's annual approved regulatory return on equity (“ROE”).<sup>2</sup> Earnings in excess of the approved ROE are divided on a 50/50 basis with Horizon Utilities RZ ratepayers. Further, as directed in the OEB's Decision and Order in Alectra Utilities' 2018 EDR (EB-2017-0024) Application, Alectra Utilities has flowed the impact of the capitalization policy change through the ESM for the Horizon Utilities RZ for 2017 and 2018.

In this proceeding, Alectra Utilities reported on its ESM results for 2017 and 2018 for the Horizon Utilities RZ. Alectra Utilities has calculated an achieved ROE of 10.038%, and earnings sharing in the amount of \$1.3MM for 2017, given that the calculated ROE is greater than the approved ROE of 8.78% for 2017. Alectra Utilities has calculated an achieved ROE of 8.368%, and earning sharing of nil for 2018, given that the calculated ROE is lower than the approved ROE of 9.00% for 2018.

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<sup>2</sup> Settlement Proposal, pp. 11 and 12.

**Board Findings – as per page 41 of the Partial Decision**

*“The OEB previously determined that the method for addressing the capitalization policy change for the Horizon RZ would be through the ESM until the end of the Custom IR term. The OEB is not amending that approach. As discussed previously, allocation methodologies are not an exact science, and different approaches can be adopted. The OEB notes that Alectra Utilities itself did not over earn in 2017 and 2018. The OEB is setting just and reasonable rates and is doing so by balancing the interests of the utility and ratepayers. The OEB is therefore accepting Alectra Utilities’ approach to earnings for 2017 and 2018. The earnings to be shared for the Horizon RZ are therefore \$1.302 million for 2017 and \$0 for 2018. As part of the draft rate order process, Alectra Utilities shall file rate riders to return this amount to customers in the Horizon RZ over the period from March 1, 2020 to December 31, 2020.”*

Alectra Utilities has filed an updated Tariff of Rates and Charges, Bill Impacts, and 2017 ESM Rate Rider Calculation for the Horizon Utilities RZ as Attachments 1, 2, and 3. Alectra Utilities has also filed live excel models for the 2017 ESM Rate Rider Calculation and RGM for the Horizon Utilities RZ.

**2.2.2 Horizon Utilities RZ CIVA**

The Horizon Utilities’ Settlement Agreement provided for the introduction of a deferral account to refund ratepayers the impact to revenue requirement of the variance in its cumulative capital additions for the period from January 1, 2015 to the end of the relative year, in the event that in-service capital additions be lower than the capital approved in its Settlement Agreement.

Alectra Utilities has requested approval of the 2017 and 2018 capital additions for the purposes of calculating the entry to the CIVA based on the new post-merger capitalization policy.

Alectra Utilities reported 2017 in-service capital additions of \$52.4MM, which are \$6.8MM higher than the forecast additions of \$45.6MM. Alectra Utilities reported 2018 in-service capital additions of \$49.4MM, which are \$2.3MM higher than the forecast additions of \$47.1 million. Since the cumulative in-service capital additions from 2015 to 2018 are higher than the approved forecast from 2015 to 2018, no entry was made to the CIVA.

**Board Findings – as per page 49 of the Partial Decision**

*“The OEB accepts Alectra Utilities proposal that no amounts are required to be recorded in the CIVA for the Horizon RZ for 2019.*

*The OEB has reviewed the wording in the settlement proposal accepted by the OEB that states, “Over the term of the plan, if Horizon Utilities spends less than its capital forecast, the reduced revenue requirement impact of this will be returned to customers”. Furthermore, the settlement proposal requires the variance account to be disposed at the end of the five-year term, not each year of the term. It is clear from Table 3 above that even if the pre-merger capitalization policy is the basis for the CIVA, the total actual capital additions exceed the forecast capital additions from the Custom IR application and therefore no entries need to be recorded in the CIVA for 2019. The OEB concludes that this meets the intent of the CIVA.”*

There is no further action required by Alectra Utilities as a result of these Board findings.

**IMPLEMENTATION AND ORDER - as per page 50 of the Partial Decision**

*“The OEB is establishing a deferral account for the Guelph RZ on the same basis as the capitalization deferral accounts for the other RZs. The OEB directs Alectra Utilities to file a draft accounting order as part of the draft rate order stage. Alectra Utilities shall also file updated ESM rate riders to return the 2017 ESM amount to customers in the Horizon RZ over the period from March 1, 2020 to December 31, 2020.”*

*“In the draft rate order, Alectra Utilities Corporation shall include customer rate impacts, a draft accounting order for the capitalization deferral account for the Guelph rate zone and detailed information in support of the calculation of the 2017 ESM rate riders for the Horizon rate zone.”*

Alectra Utilities updated its proposed rates and charges for the Horizon Utilities RZ to reflect the findings in the Board’s Partial Decision. The issues presented in this Draft Rate Order are organized in the manner that these issues are set out in the Board’s Partial Decision, and each update to rates are identified in each section of this Draft Rate Order. Alectra Utilities has filed a draft accounting order for the Guelph RZ as Attachment 4. Alectra Utilities has filed an updated Tariff of Rates and Charges, Bill Impacts, and 2017 ESM Rate Rider Calculation for the Horizon

Utilities RZ as Attachments 1, 2, and 3. Alectra Utilities has also filed live excel models for the 2017 ESM Rate Rider Calculation and RGM for the Horizon Utilities RZ.

#### Horizon Utilities RZ ESM Rate Rider Calculation

Alectra Utilities has updated the Horizon Utilities RZ ESM rate rider calculation to incorporate the following changes:

- Total amount to be returned to customers of \$1.302 million;
- Disposition from March 1, 2020 to December 31, 2020; and
- 2018 RRR billing determinants have been used in the calculation of the rate riders to align with calculation of rate riders in the OEB's RGM model.

**Table 2 – Horizon Utilities RZ ESM Rate Riders**

Horizon Utilities RZ		Pre-filed Evidence		Draft Rate Order	
Rate Class	Per	Service Charge Rate Rider	Volumetric Rate Rider	Service Charge Rate Rider	Volumetric Rate Rider
Residential	kWh	(\$0.22)		(\$0.36)	
GS<50	kWh	(\$0.34)	(\$0.0001)	(\$0.57)	(\$0.0001)
GS 50-4999 kW	kW	(\$3.16)	(\$0.0213)	(\$5.27)	(\$0.0354)
Large Use	kW	(\$197.51)	(\$0.0117)	(\$328.42)	(\$0.0194)
Large Use with Dedicated Assets	kW	(\$46.71)	(\$0.0028)	(\$77.86)	(\$0.0046)
Unmetered Scattered Load	kWh	(\$0.07)	(\$0.0001)	(\$0.12)	(\$0.0002)
Sentinel Lighting	kW	(\$0.05)	(\$0.1253)	(\$0.08)	(\$0.2089)
Street Lighting	kW	(\$0.02)	(\$0.0443)	(\$0.03)	(\$0.0700)

#### BILL IMPACTS

A summary of the total bill impacts before taxes, for the typical customer by rate class is presented in Table 1 below, for the Horizon Utilities RZ. These bill impacts are inclusive of the updated ESM rate riders from this Partial Decision, and the previously approved base rates, Group 1 rate riders, and LRAMVA rate riders.

1 **Table 3 – Horizon Utilities RZ Total Bill Impacts (Before HST and Rebate)**

Total Bill Impacts						
Customer Class	Billing Units	Average Monthly Volume	Before ESM 2019 vs. 2020		With ESM 2019 vs. 2020	
			\$	%	\$	%
Residential	kWh	750	\$2.73	2.0%	\$2.37	1.7%
GS<50	kWh	2,000	\$6.59	1.8%	\$5.82	1.6%
GS 50-4999 kW	kW	250	\$314.05	2.1%	\$299.93	2.0%
Large Use	kW	5,000	\$8,266.93	2.3%	\$7,841.51	2.2%
Large Use with Dedicated Assets	kW	20,000	\$23,450.99	1.8%	\$23,281.13	1.8%
Unmetered Scattered Load	kWh	250	\$1.46	3.0%	\$1.29	2.6%
Sentinel Lighting	kW	216	\$414.01	2.1%	\$368.81	1.9%
Street Lighting	kW	4,974	\$8,011.04	2.4%	\$7,662.85	2.3%

2

3 **CONCLUSION**

4 Alectra Utilities has fully complied with the Partial Decision and has implemented all of the  
5 changes, as directed by the Board in its Partial Decision. Details of the changes are discussed  
6 above and are further supported by the Attachments and live Excel workbooks accompanying  
7 this Draft Rate Order.

8

9 **ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 10th DAY OF FEBRUARY, 2020.**

10

11

*Original Signed by Indy J. Butany-DeSouza*

12

13

Indy J. Butany-DeSouza, MBA

14

Vice-President, Regulatory Affairs

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Alectra Utilities Corporation



# **Attachment 1**

## **Horizon Utilities RZ Tariff of Rates and Charges**

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

EB-2019-0018

## RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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	\$	27.15
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(0.36)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068

## 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

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

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#### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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	\$	43.01
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(0.57)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0111
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0006
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

#### 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

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

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

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 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 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	\$	396.02
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(5.27)
Distribution Volumetric Rate	\$/kW	2.6595
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	(0.0165)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kW	(0.0354)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7751
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4755

#### 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

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

This schedule supersedes and replaces all previously  
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#### LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 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 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 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	\$	24,692.12
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(328.42)
Distribution Volumetric Rate	\$/kW	1.4569
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	0.0582
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kW	(0.0194)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1701
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8446

#### 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

# Alectra Utilities Corporation Horizon Utilities Rate Zone TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

## LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

This classification applies to an account where average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW and using dedicated assets. 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 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 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	\$	5,853.70
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(77.86)
Distribution Volumetric Rate	\$/kW	0.3454
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	0.0093
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kW	(0.0046)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1701
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8446

### 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

# **Alectra Utilities Corporation**

## **Horizon Utilities Rate Zone**

### **TARIFF OF RATES AND CHARGES**

**Approved on an Interim Basis**

**Effective and Implementation Date January 1, 2020**

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

#### **STANDBY POWER SERVICE CLASSIFICATION**

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS**

GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	2.6595
Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	1.4569
Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	0.3454

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

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#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	8.78
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(0.12)
Distribution Volumetric Rate	\$/kWh	0.0136
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kWh	0.0024
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0070
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062

#### 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



# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

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#### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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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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)	\$	5.73
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(0.08)
Distribution Volumetric Rate	\$/kW	15.7041
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kW	(0.2089)
Retail Transmission Rate - Network Service Rate	\$/kW	2.3059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9919

#### 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

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

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#### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	1.98
Rate Rider for Recovery of Green Energy Act Related Costs - effective until December 31, 2020	\$	(0.02)
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$	(0.03)
Distribution Volumetric Rate	\$/kW	5.2632
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until December 31, 2020	\$/kW	1.8329
Rate Rider for Disposition of 2017 Earnings Sharing - effective March 1, 2020 until December 31, 2020	\$/kW	(0.0700)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1845
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9421

#### 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

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

#### 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
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#### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand	\$/kW	(0.73)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

#### SPECIFIC SERVICE CHARGES

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

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

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

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling of post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit card convenience charge	\$	15.00
Credit check (plus credit agency costs)	\$	15.00

#### Non-Payment of Account

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

#### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install and remove - overhead - no transformer	\$	500.00
Temporary service - install and remove - underground - no transformer	\$	300.00
Temporary service - install and remove - overhead - with transformer	\$	1000.00
Specific Charge for Access to the Power Poles - \$/pole/year (with the exception of wireless attachments) - effective January 1, 2019	\$	44.50
Administrative Billing Charge	\$	150.00

# Alectra Utilities Corporation

## Horizon Utilities Rate Zone

### TARIFF OF RATES AND CHARGES

Approved on an Interim Basis

Effective and Implementation Date January 1, 2020

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

#### RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the 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	\$	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	\$	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	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.016
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.006

## **Attachment 2**

# **Horizon Utilities RZ Bill Impacts**



## Incentive Rate-setting Mechanism Rate Generator for 2020 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through end of May 2018 of \$0.1117/kWh (IESO's Monthly Market Report for May 2018, page 22) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

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

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

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

Table 1

[illegible]

Table 2

[illegible]



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0379		
Proposed/Approved Loss Factor	1.0379		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.70	1	\$ 26.70	\$ 27.15	1	\$ 27.15	\$ 0.45	1.69%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.05	1	\$ 0.05	\$ (0.38)	1	\$ (0.38)	\$ (0.43)	-860.00%
Volumetric Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0004	750	\$ 0.30	\$ 0.08	33.33%
<b>Sub-Total A (excluding pass through)</b>			\$ 26.98			\$ 27.07	\$ 0.09	0.35%
Line Losses on Cost of Power	\$ 0.1280	28	\$ 3.64	\$ 0.1280	28	\$ 3.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0021	750	\$ (1.58)	\$ -	750	\$ -	\$ 1.58	-100.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.00006	750	\$ 0.05	\$ 0.00006	750	\$ 0.05	\$ -	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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 29.65			\$ 31.32	\$ 1.67	5.63%
RTSR - Network	\$ 0.0072	778	\$ 5.60	\$ 0.0079	778	\$ 6.15	\$ 0.54	9.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	778	\$ 5.14	\$ 0.0068	778	\$ 5.29	\$ 0.16	3.03%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 40.40			\$ 42.77	\$ 2.37	5.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	778	\$ 2.65	\$ 0.0034	778	\$ 2.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	778	\$ 0.39	\$ 0.0005	778	\$ 0.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	480	\$ 48.48	\$ 0.1010	480	\$ 48.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	135	\$ 19.44	\$ 0.1440	135	\$ 19.44	\$ -	0.00%
TOU - On Peak	\$ 0.2080	135	\$ 28.08	\$ 0.2080	135	\$ 28.08	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 139.68			\$ 142.05	\$ 2.37	1.70%
HST	13%		\$ 18.16	13%		\$ 18.47	\$ 0.31	1.70%
Ontario Electricity Rebate	31.8%		\$ (44.42)	31.8%		\$ (45.17)	\$ (0.75)	-
<b>Total Bill on TOU</b>			\$ 113.42			\$ 115.35	\$ 1.92	1.70%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0379	
Proposed/Approved Loss Factor	1.0379	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 42.29	1	\$ 42.29	\$ 43.01	1	\$ 43.01	\$ 0.72	1.70%
Distribution Volumetric Rate	\$ 0.0109	2000	\$ 21.80	\$ 0.0111	2000	\$ 22.20	\$ 0.40	1.83%
Fixed Rate Riders	\$ 0.17	1	\$ 0.17	\$ (0.59)	1	\$ (0.59)	\$ (0.76)	-447.06%
Volumetric Rate Riders	\$ 0.0006	2000	\$ 1.20	\$ 0.0005	2000	\$ 1.00	\$ (0.20)	-16.67%
<b>Sub-Total A (excluding pass through)</b>			\$ 65.46			\$ 65.62	\$ 0.16	0.24%
Line Losses on Cost of Power	\$ 0.1280	76	\$ 9.70	\$ 0.1280	76	\$ 9.70	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0020	2,000	\$ (4.00)	\$ -	2,000	\$ -	\$ 4.00	-100.00%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	2,000	\$ 0.12	\$ 0.00006	2,000	\$ 0.12	\$ -	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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 71.85			\$ 76.01	\$ 4.16	5.79%
RTSR - Network	\$ 0.0063	2,076	\$ 13.08	\$ 0.0069	2,076	\$ 14.32	\$ 1.25	9.52%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,076	\$ 12.25	\$ 0.0061	2,076	\$ 12.66	\$ 0.42	3.39%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 97.18			\$ 103.00	\$ 5.82	5.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,076	\$ 7.06	\$ 0.0034	2,076	\$ 7.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,076	\$ 1.04	\$ 0.0005	2,076	\$ 1.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	1,280	\$ 129.28	\$ 0.1010	1,280	\$ 129.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	360	\$ 51.84	\$ 0.1440	360	\$ 51.84	\$ -	0.00%
TOU - On Peak	\$ 0.2080	360	\$ 74.88	\$ 0.2080	360	\$ 74.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 361.52			\$ 367.34	\$ 5.82	1.61%
HST	13%		\$ 47.00	13%		\$ 47.75	\$ 0.76	1.61%
Ontario Electricity Rebate	31.8%		\$ (114.96)	31.8%		\$ (116.82)	\$ (1.85)	
<b>Total Bill on TOU</b>			\$ 293.56			\$ 298.28	\$ 4.73	1.61%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	110,000 kWh
Demand	250 kW
Current Loss Factor	1.0379
Proposed/Approved Loss Factor	1.0379

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 389.40	1	\$ 389.40	\$ 396.02	1	\$ 396.02	\$ 6.62	1.70%
Distribution Volumetric Rate	\$ 2.6150	250	\$ 653.75	\$ 2.6595	250	\$ 664.88	\$ 11.13	1.70%
Fixed Rate Riders	\$ 1.90	1	\$ 1.90	\$ (5.29)	1	\$ (5.29)	\$ (7.19)	-378.42%
Volumetric Rate Riders	\$ 0.0066	250	\$ 1.65	\$ 0.0519	250	\$ (12.98)	\$ (14.63)	-886.36%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,046.70</b>			<b>\$ 1,042.63</b>	<b>\$ (4.07)</b>	<b>-0.39%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.7411	250	\$ (185.28)	\$ -	250	\$ -	\$ 185.28	-100.00%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	-\$ 0.0003	110,000	\$ (33.00)	\$ -	110,000	\$ -	\$ 33.00	-100.00%
Low Voltage Service Charge	\$ 0.02169	250	\$ 5.42	\$ 0.02169	250	\$ 5.42	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 833.85</b>			<b>\$ 1,048.05</b>	<b>\$ 214.21</b>	<b>25.69%</b>
RTSR - Network	\$ 2.5204	250	\$ 630.10	\$ 2.7751	250	\$ 693.78	\$ 63.68	10.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3873	250	\$ 596.83	\$ 2.4755	250	\$ 618.88	\$ 22.05	3.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,060.77</b>			<b>\$ 2,360.70</b>	<b>\$ 299.93</b>	<b>14.55%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	114,169	\$ 388.17	\$ 0.0034	114,169	\$ 388.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	114,169	\$ 57.08	\$ 0.0005	114,169	\$ 57.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1121	114,169	\$ 12,798.34	\$ 0.1121	114,169	\$ 12,798.34	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 15,304.63</b>			<b>\$ 15,604.56</b>	<b>\$ 299.93</b>	<b>1.96%</b>
HST	13%		\$ 1,989.60	13%		\$ 2,028.59	\$ 38.99	1.96%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 17,294.23</b>			<b>\$ 17,633.15</b>	<b>\$ 338.92</b>	<b>1.96%</b>

Customer Class:	LARGE USE SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	2,555,000 kWh
Demand	5,000 kW
Current Loss Factor	1.0160
Proposed/Approved Loss Factor	1.0160

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24,279.37	1	\$ 24,279.37	\$ 24,692.12	1	\$ 24,692.12	\$ 412.75	1.70%
Distribution Volumetric Rate	\$ 1.4325	5000	\$ 7,162.50	\$ 1.4569	5000	\$ 7,284.50	\$ 122.00	1.70%
Fixed Rate Riders	\$ 73.30	1	\$ 73.30	\$ (328.44)	1	\$ (328.44)	\$ (401.74)	-548.08%
Volumetric Rate Riders	\$ 0.0205	5000	\$ 102.50	\$ 0.0388	5000	\$ 194.00	\$ 91.50	89.27%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31,617.67</b>			<b>\$ 31,842.18</b>	<b>\$ 224.51</b>	<b>0.71%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 1.1311	5,000	\$ (5,655.50)	\$ -	5,000	\$ -	\$ 5,655.50	-100.00%
CBR Class B Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,555,000	\$ -	\$ -	2,555,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02492	5,000	\$ 124.60	\$ 0.02492	5,000	\$ 124.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 26,086.77</b>			<b>\$ 31,966.78</b>	<b>\$ 5,880.01</b>	<b>22.54%</b>
RTSR - Network	\$ 2.8791	5,000	\$ 14,395.50	\$ 3.1701	5,000	\$ 15,850.50	\$ 1,455.00	10.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.7433	5,000	\$ 13,716.50	\$ 2.8446	5,000	\$ 14,223.00	\$ 506.50	3.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 54,198.77</b>			<b>\$ 62,040.28</b>	<b>\$ 7,841.51</b>	<b>14.47%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	2,595,880	\$ 8,825.99	\$ 0.0034	2,595,880	\$ 8,825.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,595,880	\$ 1,297.94	\$ 0.0005	2,595,880	\$ 1,297.94	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1121	2,595,880	\$ 290,998.15	\$ 0.1121	2,595,880	\$ 290,998.15	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 355,321.10</b>			<b>\$ 363,162.61</b>	<b>\$ 7,841.51</b>	<b>2.21%</b>
HST	13%		\$ 46,191.74	13%		\$ 47,211.14	\$ 1,019.40	2.21%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 401,512.84</b>			<b>\$ 410,373.75</b>	<b>\$ 8,860.91</b>	<b>2.21%</b>

Customer Class:	LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	10,220,000	kWh
Demand	20,000	kW
Current Loss Factor	1.0160	
Proposed/Approved Loss Factor	1.0160	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,755.85	1	\$ 5,755.85	\$ 5,853.70	1	\$ 5,853.70	\$ 97.85	1.70%
Distribution Volumetric Rate	\$ 0.3396	20000	\$ 6,792.00	\$ 0.3454	20000	\$ 6,908.00	\$ 116.00	1.71%
Fixed Rate Riders	\$ 30.84	1	\$ 30.84	\$ (77.88)	1	\$ (77.88)	\$ (108.72)	-352.53%
Volumetric Rate Riders	\$ 0.0065	20000	\$ 130.00	\$ 0.0047	20000	\$ 94.00	\$ (36.00)	-27.69%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 12,708.69</b>			<b>\$ 12,777.82</b>	<b>\$ 69.13</b>	<b>0.54%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.7683	20,000	\$ (15,366.00)	\$ -	20,000	\$ -	\$ 15,366.00	-100.00%
CBR Class B Rate Riders	\$ -	20,000	\$ -	\$ -	20,000	\$ -	\$ -	
GA Rate Riders	\$ -	10,220,000	\$ -	\$ -	10,220,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.02492	20,000	\$ 498.40	\$ 0.02492	20,000	\$ 498.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	20,000	\$ -	\$ -	20,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ (2,158.91)</b>			<b>\$ 13,276.22</b>	<b>\$ 15,435.13</b>	<b>-714.95%</b>
RTSR - Network	\$ 2.8791	20,000	\$ 57,582.00	\$ 3.1701	20,000	\$ 63,402.00	\$ 5,820.00	10.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.7433	20,000	\$ 54,866.00	\$ 2.8446	20,000	\$ 56,892.00	\$ 2,026.00	3.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 110,289.09</b>			<b>\$ 133,570.22</b>	<b>\$ 23,281.13</b>	<b>21.11%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	10,383,520	\$ 35,303.97	\$ 0.0034	10,383,520	\$ 35,303.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	10,383,520	\$ 5,191.76	\$ 0.0005	10,383,520	\$ 5,191.76	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1121	10,383,520	\$ 1,163,992.59	\$ 0.1121	10,383,520	\$ 1,163,992.59	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 1,314,777.66</b>			<b>\$ 1,338,058.79</b>	<b>\$ 23,281.13</b>	<b>1.77%</b>
HST	13%		\$ 170,921.10	13%		\$ 173,947.64	\$ 3,026.55	1.77%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 1,485,698.76</b>			<b>\$ 1,512,006.43</b>	<b>\$ 26,307.68</b>	<b>1.77%</b>

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	-	kWh
Demand	-	kW
Current Loss Factor	1.0379	
Proposed/Approved Loss Factor	1.0379	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ 2.6150	0	\$ -	\$ 2.6595	0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ -			\$ -	\$ -	
Line Losses on Cost of Power	\$ 0.1121	-	\$ -	\$ 0.1121	-	\$ -	\$ -	
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		-	\$ -		-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ -			\$ -	\$ -	
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</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%
Average IESO Wholesale Market Price	\$ 0.1121	-	\$ -	\$ 0.1121	-	\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 0.25			\$ 0.25	\$ -	0.00%
HST	13%		\$ 0.03	13%		\$ 0.03	\$ -	0.00%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 0.28			\$ 0.28	\$ -	0.00%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0379	
Proposed/Approved Loss Factor	1.0379	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 8.63	1	\$ 8.63	\$ 8.78	1	\$ 8.78	\$ 0.15	1.74%
Distribution Volumetric Rate	\$ 0.0134	250	\$ 3.35	\$ 0.0136	250	\$ 3.40	\$ 0.05	1.49%
Fixed Rate Riders	\$ 0.03	1	\$ 0.03	\$ (0.14)	1	\$ (0.14)	\$ (0.17)	-566.67%
Volumetric Rate Riders	\$ -	250	\$ -	\$ 0.0022	250	\$ 0.55	\$ 0.55	
<b>Sub-Total A (excluding pass through)</b>			\$ 12.01			\$ 12.59	\$ 0.58	4.83%
Line Losses on Cost of Power	\$ 0.1280	9	\$ 1.21	\$ 0.1280	9	\$ 1.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0020	250	\$ (0.50)	\$ -	250	\$ -	\$ 0.50	-100.00%
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.00006	250	\$ 0.02	\$ 0.00006	250	\$ 0.02	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		250	\$ -		250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 12.74			\$ 13.82	\$ 1.08	8.48%
RTSR - Network	\$ 0.0064	259	\$ 1.66	\$ 0.0070	259	\$ 1.82	\$ 0.16	9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	259	\$ 1.56	\$ 0.0062	259	\$ 1.61	\$ 0.05	3.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 15.96			\$ 17.24	\$ 1.29	8.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	259	\$ 0.88	\$ 0.0034	259	\$ 0.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	259	\$ 0.13	\$ 0.0005	259	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	160	\$ 16.16	\$ 0.1010	160	\$ 16.16	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	45	\$ 6.48	\$ 0.1440	45	\$ 6.48	\$ -	0.00%
TOU - On Peak	\$ 0.2080	45	\$ 9.36	\$ 0.2080	45	\$ 9.36	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 49.22			\$ 50.50	\$ 1.29	2.62%
HST	13%		\$ 6.40	13%		\$ 6.57	\$ 0.17	2.62%
Ontario Electricity Rebate	31.8%		\$ (15.65)	31.8%		\$ (16.06)	\$ (0.41)	
<b>Total Bill on TOU</b>			\$ 39.96			\$ 41.01	\$ 1.05	2.62%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	97,008 kWh
Demand	216 kW
Current Loss Factor	1.0379
Proposed/Approved Loss Factor	1.0379

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.63	721	\$ 4,059.23	\$ 5.73	721	\$ 4,131.33	\$ 72.10	1.78%
Distribution Volumetric Rate	\$ 15.4416	216	\$ 3,335.39	\$ 15.7041	216	\$ 3,392.09	\$ 56.70	1.70%
Fixed Rate Riders	\$ 0.02	1	\$ 0.02	\$ (0.10)	1	\$ (0.12)	\$ (0.12)	-600.00%
Volumetric Rate Riders	\$ -	216	\$ -	\$ 0.2089	216	\$ (45.12)	\$ (45.12)	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 7,394.64</b>			<b>\$ 7,478.19</b>	<b>\$ 83.56</b>	<b>1.13%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.9482	216	\$ (204.81)	\$ -	216	\$ -	\$ 204.81	-100.00%
CBR Class B Rate Riders	\$ -	216	\$ -	\$ -	216	\$ -	\$ -	
GA Rate Riders	-\$ 0.0002	97,008	\$ (19.40)	\$ -	97,008	\$ -	\$ 19.40	-100.00%
Low Voltage Service Charge	\$ 0.01745	216	\$ 3.77	\$ 0.01745	216	\$ 3.77	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	216	\$ -	\$ -	216	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 7,174.19</b>			<b>\$ 7,481.96</b>	<b>\$ 307.77</b>	<b>4.29%</b>
RTSR - Network	\$ 2.0943	216	\$ 452.37	\$ 2.3059	216	\$ 498.07	\$ 45.71	10.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9209	216	\$ 414.91	\$ 1.9919	216	\$ 430.25	\$ 15.34	3.70%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 8,041.48</b>			<b>\$ 8,410.29</b>	<b>\$ 368.81</b>	<b>4.59%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	100,685	\$ 342.33	\$ 0.0034	100,685	\$ 342.33	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	100,685	\$ 50.34	\$ 0.0005	100,685	\$ 50.34	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1121	100,685	\$ 11,286.74	\$ 0.1121	100,685	\$ 11,286.74	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 19,721.14</b>			<b>\$ 20,089.95</b>	<b>\$ 368.81</b>	<b>1.87%</b>
HST	13%		\$ 2,563.75	13%		\$ 2,611.69	\$ 47.95	1.87%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 22,284.89</b>			<b>\$ 22,701.64</b>	<b>\$ 416.76</b>	<b>1.87%</b>



Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	1,782,038	kWh
Demand	4,974	kW
Current Loss Factor	1.0379	
Proposed/Approved Loss Factor	1.0379	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.95	36000	\$ 70,200.00	\$ 1.98	36000	\$ 71,280.00	\$ 1,080.00	1.54%
Distribution Volumetric Rate	\$ 5.1752	4973.63	\$ 25,739.53	\$ 5.2632	4973.63	\$ 26,177.21	\$ 437.68	1.70%
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ (0.05)	1	\$ (0.05)	\$ (0.04)	400.00%
Volumetric Rate Riders	\$ 1.5975	4973.63	\$ 7,945.37	\$ 1.7629	4973.63	\$ 8,768.01	\$ 822.64	10.35%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 103,884.89</b>			<b>\$ 106,225.17</b>	<b>\$ 2,340.28</b>	<b>2.25%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.7288	4,974	\$ (3,624.78)	\$ -	4,974	\$ -	\$ 3,624.78	-100.00%
CBR Class B Rate Riders	\$ -	4,974	\$ -	\$ -	4,974	\$ -	\$ -	
GA Rate Riders	-\$ 0.0002	1,782,038	\$ (356.41)	\$ -	1,782,038	\$ -	\$ 356.41	-100.00%
Low Voltage Service Charge	\$ 0.01702	4,974	\$ 84.65	\$ 0.01702	4,974	\$ 84.65	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		4,974	\$ -	\$ -	4,974	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 99,988.36</b>			<b>\$ 106,309.82</b>	<b>\$ 6,321.47</b>	<b>6.32%</b>
RTSR - Network	\$ 1.9840	4,974	\$ 9,867.68	\$ 2.1845	4,974	\$ 10,864.89	\$ 997.21	10.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8729	4,974	\$ 9,315.11	\$ 1.9421	4,974	\$ 9,659.29	\$ 344.18	3.69%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 119,171.15</b>			<b>\$ 126,834.00</b>	<b>\$ 7,662.85</b>	<b>6.43%</b>
Wholesale Market Service Charge (WMS)	\$ 0.0034	1,849,577	\$ 6,288.56	\$ 0.0034	1,849,577	\$ 6,288.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	1,849,577	\$ 924.79	\$ 0.0005	1,849,577	\$ 924.79	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1121	1,849,577	\$ 207,337.61	\$ 0.1121	1,849,577	\$ 207,337.61	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 333,722.36</b>			<b>\$ 341,385.21</b>	<b>\$ 7,662.85</b>	<b>2.30%</b>
HST	13%		\$ 43,383.91	13%		\$ 44,380.08	\$ 996.17	2.30%
Ontario Electricity Rebate	31.8%		\$ -	31.8%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 377,106.27</b>			<b>\$ 385,765.29</b>	<b>\$ 8,659.03</b>	<b>2.30%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	207	kWh	
Demand	-	kW	
Current Loss Factor	1.0379		
Proposed/Approved Loss Factor	1.0379		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.70	1	\$ 26.70	\$ 27.15	1	\$ 27.15	\$ 0.45	1.69%
Distribution Volumetric Rate	\$ -	207	\$ -	\$ -	207	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.05	1	\$ 0.05	\$ (0.38)	1	\$ (0.38)	\$ (0.43)	-860.00%
Volumetric Rate Riders	\$ 0.0003	207	\$ 0.06	\$ 0.0004	207	\$ 0.08	\$ 0.02	33.33%
<b>Sub-Total A (excluding pass through)</b>			\$ 26.81			\$ 26.85	\$ 0.04	0.15%
Line Losses on Cost of Power	\$ 0.1280	8	\$ 1.00	\$ 0.1280	8	\$ 1.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0021	207	\$ (0.43)	\$ -	207	\$ -	\$ 0.43	-100.00%
CBR Class B Rate Riders	\$ -	207	\$ -	\$ -	207	\$ -	\$ -	-
GA Rate Riders	\$ -	207	\$ -	\$ -	207	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.00006	207	\$ 0.01	\$ 0.00006	207	\$ 0.01	\$ -	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		207	\$ -		207	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 27.96			\$ 28.44	\$ 0.48	1.70%
RTSR - Network	\$ 0.0072	215	\$ 1.55	\$ 0.0079	215	\$ 1.70	\$ 0.15	9.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	215	\$ 1.42	\$ 0.0068	215	\$ 1.46	\$ 0.04	3.03%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 30.93			\$ 31.60	\$ 0.67	2.16%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	215	\$ 0.73	\$ 0.0034	215	\$ 0.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	215	\$ 0.11	\$ 0.0005	215	\$ 0.11	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.1010	132	\$ 13.38	\$ 0.1010	132	\$ 13.38	\$ -	0.00%
TOU - Mid Peak	\$ 0.1440	37	\$ 5.37	\$ 0.1440	37	\$ 5.37	\$ -	0.00%
TOU - On Peak	\$ 0.2080	37	\$ 7.75	\$ 0.2080	37	\$ 7.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 58.51			\$ 59.18	\$ 0.67	1.14%
HST	13%		\$ 7.61	13%		\$ 7.69	\$ 0.09	1.14%
Ontario Electricity Rebate	31.8%		\$ (18.61)	31.8%		\$ (18.82)	\$ (0.21)	-
<b>Total Bill on TOU</b>			\$ 47.51			\$ 48.06	\$ 0.54	1.14%

## **Attachment 3**

### **Horizon Utilities RZ ESM Rate Rider Calculation**

Alectra Utilities 2020 EDR Application (EB-2019-0018)  
Horizon Utilities RZ ESM Rate Rider Model

Rate Class	Board-Approved Base Rates (2019)			2018 RRR Determinants			Current Base Service Charge Revenue	Current Base Distribution Volumetric Rate kWh Revenue	Current Base Distribution Volumetric Rate kW Revenue	Total Current Base Revenue	Service Charge % Total Revenue	Distribution Volumetric Rate % Total Revenue	Distribution Volumetric Rate % Total Revenue	Total % Revenue
	Monthly Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW	Billed Customers or Connections	Billed kWh	Billed kW								
	A	B	C	D	E	F	$G = A * D * 12$	$H = B * E$	$I = C * F$	$J = G + H + I$	$L = G / J_{total}$	$M = H / J_{total}$	$N = I / J_{total}$	$O = J / J_{total}$
RESIDENTIAL	26.70			226,840	1,659,016,812		72,679,536	0	0	72,679,536	62.90%	0.00%	0.00%	62.9%
GENERAL SERVICE LESS THAN 50	42.29	0.0109		18,992	580,343,049		9,638,060	6,325,739	0	15,963,799	8.34%	5.47%	0.00%	13.8%
GENERAL SERVICE > 50 KW	389.40		2.6150	2,057	1,836,354,553	4,746,295	9,611,950	0	12,411,561	22,023,511	8.32%	0.00%	10.74%	19.1%
LARGE USE 1	24,279.37		1.4325	4	194,222,636	360,260	1,165,410	0	516,072	1,681,482	1.01%	0.00%	0.45%	1.5%
LARGE USE 2	5,755.85		0.3396	7	1,110,706,646	2,002,430	483,491	0	680,025	1,163,517	0.42%	0.00%	0.59%	1.0%
UNMETERED SCATTERED LOAD	8.63	0.0134		2,970	11,372,501		307,573	152,392	0	459,965	0.27%	0.13%	0.00%	0.4%
SENTINEL LIGHTING	5.63		15.4416	338	482,317	1,321	22,835	0	20,398	43,234	0.02%	0.00%	0.02%	0.0%
STREET LIGHTING	1.95		5.1752	52,548	18,806,001	58,768	1,229,623	0	304,136	1,533,759	1.06%	0.00%	0.26%	1.3%
<b>Total</b>				<b>303,756</b>	<b>5,411,304,515</b>	<b>7,169,074</b>	<b>95,138,479</b>	<b>6,478,131</b>	<b>13,932,194</b>	<b>115,548,803</b>				<b>100.0%</b>

**Alectra Utilities 2020 EDR Application (EB-2019-0018)**  
**Horizon Utilities RZ ESM Rate Rider Model**  
**Calculation of incremental rate rider**

Rate Class	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Total Revenue by Rate Class	2018 RRR Customers or Connections	2018 RRR kWh	2018 RRR kW	March 1 Implementation		
											Service Charge Rate Rider	Distribution Volumetric Rate kWh Rate Rider	Distribution Volumetric Rate kW Rate Rider
											Col F / Col K / 12	Col G / Col L	Col H / Col M
	From Sheet 1	From Sheet 1	From Sheet 1	Col C * Col I <sub>total</sub>	Col D* Col I <sub>total</sub>	Col E* Col I <sub>total</sub>		From Sheet 1	From Sheet 1	From Sheet 1			
RESIDENTIAL	62.90%	0.00%	0.00%	-819,256	0	0	-819,256	226,840	1,659,016,812		(\$0.36)		
GENERAL SERVICE LESS THAN 50	8.34%	5.47%	0.00%	-108,642	-71,305	0	-179,947	18,992	580,343,049		(\$0.57)	(\$0.0001)	
GENERAL SERVICE > 50 KW	8.32%	0.00%	10.74%	-108,348	0	-139,905	-248,253	2,057	1,836,354,553	4,746,295	(\$5.27)		(\$0.0354)
LARGE USE 1	1.01%	0.00%	0.45%	-13,137	0	-5,817	-18,954	4	194,222,636	360,260	(\$328.42)		(\$0.0194)
LARGE USE 2	0.42%	0.00%	0.59%	-5,450	0	-7,665	-13,115	7	1,110,706,646	2,002,430	(\$77.86)		(\$0.0046)
UNMETERED SCATTERED LOAD	0.27%	0.13%	0.00%	-3,467	-1,718	0	-5,185	2,970	11,372,501		(\$0.12)	(\$0.0002)	
SENTINEL LIGHTING	0.02%	0.00%	0.02%	-257	0	-230	-487	338	482,317	1,321	(\$0.08)		(\$0.2089)
STREET LIGHTING	1.06%	0.00%	0.26%	-13,861	0	-3,428	-17,289	52,548	18,806,001	58,768	(\$0.03)		(\$0.0700)
<b>Total</b>	<b>82.34%</b>	<b>5.61%</b>	<b>12.06%</b>	<b>-1,072,417</b>	<b>-73,023</b>	<b>-157,046</b>	<b>-1,302,486</b>	<b>303,756</b>	<b>5,411,304,515</b>				
							-1,302,486						

Note: As per the OEB's letter issued July 16, 2015 (EB-2012-0410), Residential Rates will be applied on a fixed basis only.

## **Attachment 4**

### **Draft Accounting Order Guelph Rate Zone**

## **ACCOUNTING ORDER**

### **ACCOUNT 1508 OTHER REGULATORY ASSETS, SUB-ACCOUNT IMPACT OF POST-MERGER CAPITALIZATION POLICY CHANGES - GUELPH RATE ZONE**

The purpose of the deferral account will be to record the financial differences arising as a result of the change to the capitalization policy for the Guelph Rate Zone ("GRZ"), effective January 1, 2020, as follows:

1. Alectra Utilities will record in this deferral account the cumulative difference between the property, plant and equipment ("PP&E") under the pre-merger capitalization policy and the PP&E under the post-merger capitalization policy. A journal entry to record the variance will be booked at the end of the fiscal year of each year, until the next cost of service rebasing year;
2. The amount of the cumulative variance recorded in this account will be recovered from, or refunded to, ratepayers in the next cost of service rebasing year;
3. Upon disposition of the balance in the deferral account, a rate of return component will be applied to the balance based on the disposition period to determine the amount to be used to calculate rate riders. The weighted average cost of capital to be used and rate of return component will be determined at the time the accounts are disposed; and
4. Interest carrying charges will not be applied to the deferral account.

A sample journal entry is provided below:

**To record the financial differences arising from the change to the capitalization policy in GRZ:**

Dr. 4080 Distribution Services Revenue GRZ

Cr. 1508 Sub-Account Impact of Post-Merger Capitalization Policy Changes GRZ