



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

DECISION AND RATE ORDER

EB-2020-0024

GREATER SUDBURY HYDRO INC.

Application for rates and other charges to be effective May 1, 2021

By Delegation, Before: Jane Scott

March 25, 2021

1 INTRODUCTION AND SUMMARY

Through this Decision and Rate Order, the Ontario Energy Board (OEB) approves the incentive rate-setting mechanism (IRM) application filed by Greater Sudbury Hydro Inc. (Greater Sudbury Hydro) for new rates effective May 1, 2021.

Greater Sudbury Hydro serves approximately 48,000 mostly residential and commercial electricity customers in the communities of the City of Greater Sudbury and West Nipissing. The company is seeking the OEB's approval for the rates it charges to distribute electricity to its customers, as is required of licensed and rate-regulated distributors in Ontario.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the [Handbook for Utility Rate Applications](#).

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

As a result of this Decision, there will be a monthly total bill increase of \$4.95 for a residential customer consuming 750 kWh, effective May 1, 2021. The increase does not factor in applicable taxes or the Ontario Electricity Rebate.¹

¹ O.Reg 363/16. S. 3, effective November 1, 2019

2 THE PROCESS

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

The OEB follows a standardized and streamlined process for hearing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements.² A distributor will then review and complete the Rate Generator Model, and include it with its application.

Greater Sudbury Hydro filed its application on October 13, 2020 under section 78 of the OEB Act and in accordance with the OEB's [Filing Requirements for Electricity Distribution Rate Applications, Chapter 3 - Incentive Rate-Setting Applications](#) (Filing Requirements).

The application was supported by pre-filed written evidence and a completed Rate Generator Model. During the course of the proceeding, the applicant responded to OEB staff questions through emails and phone calls and, where required, updated and clarified the evidence. The OEB notes that Greater Sudbury Hydro filed a letter on March 11, 2021 raising a billing issue that had been identified, however it has confirmed that this issue is not expected to impact its implementation of 2021 rates in accordance with the Tariff of Rates and Charges.³

² The Rate Generator Model is a Microsoft Excel workbook that is used to update base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances. During the course of an IRM proceeding, the Rate Generator Model may be updated in order to make any necessary corrections, or to incorporate new rate-setting parameters as they become available.

³ EB-2020-0024, Letter re: Notification of Billing Error and Resulting Issues under section 7.7 of the Retail Settlement Code, March 11, 2021

3 ORGANIZATION OF THE DECISION

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

- Price Cap Adjustment
- Revenue-to-Cost Ratio Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account Balance
- Advanced Capital Module
- COVID-19 Forgone Revenue Recovery

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

This Decision does not address rates and charges approved by the OEB in previous proceedings, which are not part of the scope of an IRM proceeding (such as specific service charges⁴ and loss factors). No further approvals are required to continue to include these items on a distributor's Tariff of Rates and Charges.

⁴ Certain Service Charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. The Decision and Order EB-2020-0285, issued December 3, 2020 established the adjustment for energy retailer service charges, effective January 1, 2021. The Order EB-2020-0288, issued December 10, 2020, set the Wireline Pole Attachment Charge for January 1, 2021 on an interim basis.

4 PRICE CAP ADJUSTMENT

Greater Sudbury Hydro seeks to change its rates, effective May 1, 2021, based on a mechanistic rate adjustment using the OEB-approved *inflation minus X-factor* formula applicable to Price Cap IR applications.

The components of the Price Cap IR adjustment formula applicable to Greater Sudbury Hydro are set out in Table 4.1, below. Inserting these components into the formula results in a 1.90% increase to Greater Sudbury Hydro's rates: **1.90% = 2.20% - (0.00% + 0.30%)**.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation Factor ⁵		2.20%
X-Factor	Productivity ⁶	0.00%
	Stretch (0.00% to 0.60%) ⁷	0.30%

A maximum inflation factor of 2.20% applies to all Price Cap IR applications for the 2021 rate year, provided that a utility does not elect a lower inflation factor to be used.

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

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Price Cap IR and Annual IR Index applications for the 2021 rate year.

The stretch factor component of the X-factor is distributor-specific. The OEB has

⁵ For the 2021 Inflation Factor, see Ontario Energy Board 2021 Electricity Distribution Rate applications webpage – November 9, 2020.

⁶ Report of the OEB – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, Issued November 21, 2013, corrected December 4, 2013

⁷ The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2019 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 2020.

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

In light of the continued uncertainty regarding the severity and duration of the COVID-19 emergency, and its impact on electricity utilities and customers alike, for 2021 rate adjustment applications, the OEB allowed utilities the discretion of applying either the calculated inflation factor in accordance with the OEB-approved methodology or a lower value. Utilities were also given the discretion to forego the inflationary increase entirely.⁸

The OEB required all utilities that filed (or were planning to file) 2021 rate adjustment applications to file a letter on the record of their rates proceedings, indicating the inflation factor that the utility has elected.

On February 5, 2021, Greater Sudbury Hydro filed a letter advising the OEB that it is electing an inflation factor of 2.20% for 2021 rates, resulting in a rate adjustment of 1.90%.⁹

Findings

The OEB finds that Greater Sudbury Hydro's request for a 1.90% rate adjustment is in accordance with the annually updated parameters set by the OEB, as well as the process established for the implementation of the 2021 inflation factor. The adjustment is approved, and Greater Sudbury Hydro's new rates shall be effective May 1, 2021.

The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.¹⁰

⁸ [OEB Letter, 2021 Inflation Parameters, issued November 9, 2020](#)

⁹ EB-2020-0024, Letter re: Greater Sudbury Hydro's 2021 Inflation Factor, February 5, 2021

¹⁰ Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors and microFIT charge.

5 REVENUE-TO-COST RATIO ADJUSTMENTS

A revenue-to-cost ratio measures the relationship between the revenues that a distributor expects to receive from a class of customers and the level of costs allocated to that class. Generally, an increase to the revenue-to-cost ratio of one rate class will result in a decrease to the ratio of one or more of the other rate classes. A distributor may implement the adjustment to its revenue-to-cost ratios during an IRM term, in accordance with OEB-established target ranges, if the adjustment was approved by the OEB in a previous proceeding.¹¹

In this proceeding, Greater Sudbury Hydro proposes an increase to the revenue-to-cost ratios for the Residential and Sentinel Lighting service classifications, in accordance with the OEB's findings in its decision for Greater Sudbury Hydro's 2020 rates.¹² The additional revenues from these adjustments would be used to reduce the revenue-to-cost ratios for the Street Lighting service classification.

Table 5.1, below, outlines the revenue-to-cost ratios for which the applicant seeks approval for the 2021 rate year.

Table 5.1: Revenue-to-Cost Ratios

Rate Classification	2020 Ratio (%)	Proposed 2021 Ratio (%)
RESIDENTIAL SERVICE	91.59	91.95
GENERAL SERVICE LESS THAN 50 KW SERVICE	118.66	118.66
GENERAL SERVICE 50 TO 4,999 KW SERVICE	109.46	109.46
UNMETERED SCATTERED LOAD SERVICE	100.10	100.10
SENTINEL LIGHTING SERVICE	78.69	82.28
STREET LIGHTING SERVICE	184.47	168.35

¹¹ Report of the OEB – “Application of Cost Allocation for Electricity Distributors.” EB-2007-0667, November 28, 2007; and, Report of the Board – “Review of Electricity Distribution Cost Allocation Policy.” EB-2010-0219, March 31, 2011

¹² EB-2019-0037, Decision and Rate Order, May 7, 2020

Findings

The OEB finds that the proposed adjustments for the 2021 rate year are consistent with the OEB's findings in its decision for Greater Sudbury Hydro's 2020 rates. Greater Sudbury Hydro's revenue-to-cost ratios are approved, as set out in Table 5.1 above.

6 RETAIL TRANSMISSION SERVICE RATES

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

Greater Sudbury Hydro is partially embedded within Hydro One Networks Inc.'s distribution system and is requesting approval to adjust the RTSRs that it charges its customers to reflect the currently approved rates that it pays for transmission services included in Table 6.1 and Table 6.2.

Table 6.1: UTRs¹³

UTRs (2021)	per kW
Network Service Rate	\$4.67
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.77
Transformation Connection Service Rate	\$2.53

Table 6.2: Hydro One Networks Inc. Sub-Transmission Host-RTSRs¹⁴

Sub-Transmission Host RTSRs (2021)	per kW
Network Service Rate	\$3.4778
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.8128
Transformation Connection Service Rate	\$2.0458

¹³ EB-2020-0251, Decision and Order, December 17, 2020

¹⁴ EB-2020-0030, Decision and Order, December 17, 2020

Findings

Greater Sudbury Hydro's proposed adjustment to its RTSRs is approved. The OEB notes that the OEB-approved 2021 UTRs and Hydro One Networks Inc.'s 2021 host-RTSRs were incorporated into the rate model to adjust the RTSRs that Greater Sudbury Hydro will charge its customers.

7 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether their balances should be disposed.¹⁵ OEB policy requires that Group 1 accounts be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh unless a distributor can justify why balances should not be disposed.¹⁶ If the balance does not exceed the threshold, a distributor may elect to request disposition.

The 2019 actual year-end total balance for Greater Sudbury Hydro's Group 1 accounts including interest projected to April 30, 2021, is a debit of \$1,715. This amount represents a total debit claim of less than \$0.0001 per kWh, which does not exceed the disposition threshold, and the utility has not requested disposition.

Findings

The OEB finds that the account balances appear reasonable and confirms that the threshold calculation is correct. No disposition is required at this time, as the disposition threshold has not been exceeded and the utility did not request disposition.

¹⁵ Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

¹⁶ Report of the OEB – “Electricity Distributors’ Deferral and Variance Account Review Initiative (EDDVAR).” EB-2008-0046, July 31, 2009

8 LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT BALANCE

A distributor's conservation and demand management (CDM) programs may result in reduced overall consumption. To address this, the OEB established a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA), which captures a distributor's revenue implications resulting from differences between actual savings and forecast conservation savings included in the last OEB-approved load forecast.¹⁷ These differences are recorded by distributors at the rate class level.

Beginning on January 1, 2015, distributors delivered CDM programs to their customers through the Conservation First Framework (CFF). On March 20, 2019, the CFF was revoked.¹⁸ Shortly thereafter, the OEB advised that electricity distributors would continue to have access to a lost revenue adjustment mechanism for conservation program activities undertaken under the CFF.¹⁹ The OEB provided direction to distributors seeking to claim program savings up to December 31, 2019 related to CFF programs or other programs they deliver.²⁰

A distributor may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of its IRM application, if the balance is deemed significant by the distributor.

Greater Sudbury Hydro has applied to dispose of its LRAMVA debit balance of \$678,575. The balance consists of lost revenues realized in 2018 and 2019 from CDM programs delivered during the period from 2011-2019 and carrying charges. The actual conservation savings claimed by Greater Sudbury Hydro under the CFF were determined by the IESO.²¹ For CDM programs delivered prior to 2018, the IESO provided Greater Sudbury Hydro with a Final Verified Results Report that summarized all annual CDM results. For CDM programs delivered in 2018 and until the end of the CFF in 2019, the IESO made monthly Participation and Cost Reports and detailed project-level data available to Greater Sudbury Hydro.

¹⁷ Guidelines for Electricity Distributor Conservation and Demand Management, EB-2012-0003, April 26, 2012; and Requirement Guidelines for Electricity Distributors Conservation and Demand Management, EB-2014-0278, December 19, 2014

¹⁸ On March 20, 2019 the Minister of Energy, Northern Development and Mines issued separate Directives to the OEB and the IESO.

¹⁹ Ontario Energy Board letter dated June 20, 2019

²⁰ Chapter 3 Filing Requirements, section 3.2.6.1

²¹ For CDM programs delivered from 2015 to 2017, the IESO provided distributors with a Final Results Report that summarized all savings results. For 2018, distributors accessed the Participant and Cost Reports and detailed project level data from the IESO to support LRAMVA applications.

Actual conservation savings were compared against Greater Sudbury Hydro's forecasted conservation savings of 13,566,120 kWh included in the load forecast, which was set out in Greater Sudbury Hydro's 2013 cost of service proceeding.²²

Findings

The OEB finds that Greater Sudbury Hydro's LRAMVA balance has been calculated in accordance with the OEB's CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Greater Sudbury Hydro's LRAMVA debit balance of \$678,575, as set out in Table 8.1 below.

Table 8.1 LRAMVA Balance for Disposition

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
LRAMVA	1568	784,881	130,324	24,018	678,575

²² EB-2012-0126, Decision and Rate Order, May 2, 2013

9 ADVANCED CAPITAL MODULE

In the decision and rate order on Greater Sudbury Hydro's 2020 cost of service application, Greater Sudbury Hydro was approved to apply for Advanced Capital Module (ACM) funding for the Cressey Station Rebuild Project, scheduled to be completed and in service by December 31, 2021. As part of the approved settlement proposal, the parties to the proceeding agreed that the proposal for that project included sufficient justification and cost estimates to show need and prudence.²³

In this application, Greater Sudbury Hydro used updated cost estimates for the Cressey Station Rebuild Project in applying for the ACM rate riders to recover the costs. The costs included in the ACM Model have increased by 3.6%. Greater Sydbury Hydro noted that this is well within the 30% threshold.²⁴ This threshold would require a distributor to treat the project as a new ICM project if the applied for costs exceeded the projections.²⁵

Greater Sudbury Hydro further noted that, in accordance with the decision and rate order in its cost of service application, it has not included the impact of the Accelerated Capital Cost Allowance (CCA) implemented in the *Federal Budget Implementation Act 2019, No. 1*, so as to not build up a material under-recovery due to timing differences. Also in accordance with the decision and rate order, Greater Sudbury Hydro will record the ACM revenue requirement impact of the difference between the CCA rule used in the ACM rate rider calculation and the CCA rule used in its actual taxes (Accelerated CCA) in account 1592 – PILs and Tax Variances, Sub-Account CCA Changes, for future disposition, considering any future OEB guidance.

During the course of this proceeding, Greater Sudbury Hydro clarified that total costs have actually increased by 4.35% for the Cressey Station Rebuild Project, and not 3.6%. Greater Sudbury Hydro explained that its original understanding was that the ACM Model should only include costs that would be incurred in 2021 for the Cressey Station Rebuild Project and therefore costs incurred in 2020 should be omitted.²⁶ Furthermore, it was clarified that this was a misinterpretation and both years' costs should be included in the model for purposes of rate rider calculation. Therefore, in a refiled ACM Model, Greater Sudbury Hydro updated the cost amount to include the entire anticipated cost of the station, incurred over 2020 (costs included in work in progress at December 31, 2020 and excluded from rate base in the 2020 cost of service) and 2021, which is the amount that Greater Sudbury Hydro expects to capitalize and become used and useful in 2021.

²³ EB-2019-0037, Decision and Rate Order, May 7, 2020

²⁴ EB-2020-0024, Manager's Summary, p. 17

²⁵ Chapter 3 Filing Requirements, section 3.3.1

²⁶ OEB Staff Question-5, February 5, 2021

The total updated and proposed ACM is therefore \$4,659,289 versus the \$4,465,219 approved in the 2020 cost of service application, an increase of \$194,070 or 4.35%. This difference represents actual costs incurred in 2020, which were accounted for as work-in-progress as at December 31, 2020, as well as the remaining budget for costs that will be incurred in 2021.

Findings

The OEB finds that the proposed ACM amount to be disposed through rate riders, as calculated in the ACM Model, is consistent with the approved settlement proposal in Greater Sudbury Hydro's 2020 cost of service application. The OEB notes that the updated variance of 4.35% remains within a reasonable degree of difference between the amounts previously approved by the OEB and Greater Sudbury Hydro's updated projections. The OEB approves disposition of the ACM balance and the rate riders will be effective from May 1, 2021 until the effective date of Greater Sudbury Hydro's next cost-based rate order.

10 COVID-19 FORGONE REVENUE RECOVERY

In its decision and rate order issued for Greater Sudbury Hydro's 2020 cost of service application, the OEB approved an effective date of May 1, 2020 for the 2020 rates; an implementation date of May 1, 2020 for the deferral and variance account rate riders and the new line loss factor and an implementation date of November 1, 2020 for base distribution rates, retail transmission service rates, and the low voltage rates, as proposed by Greater Sudbury Hydro.²⁷ This approach to deferring rate implementation from May 1 to November 1 is consistent with the one established by the OEB for electricity distributors filing IRM applications for 2020 rates effective May 1.²⁸ The OEB allowed distributors the option to postpone implementation of their 2020 rates and track the forgone revenues from doing so in Account 1509 - Impacts Arising from the COVID-19 Emergency, Subaccount Lost Revenues, for future recovery.

The postponed implementation of Greater Sudbury Hydro's 2020 rates resulted in forgone revenue for the period from May 1, 2020 to October 31, 2020. In its Final Rate Order issued on October 8, 2020, the OEB approved Greater Sudbury Hydro's request to defer recovery of the temporarily forgone revenue to May 1, 2021 and ordered that Greater Sudbury Hydro file the COVID-19 Forgone Revenue Rate Rider Model as part of its 2021 rate application. The final rate order also authorized Greater Sudbury Hydro to credit each affected microFIT customer through a one-time payment.²⁹

In this proceeding, Greater Sudbury Hydro filed a completed COVID-19 Forgone Revenue Rate Rider Model. The initial model filed was later updated by Greater Sudbury Hydro to reflect actual consumption to the end of October 2020, which was not known at the time of the initial filing, as well as to correct an error.³⁰ The updated rate riders have been reflected in Greater Sudbury Hydro's Rate Generator Model. Greater Sudbury Hydro proposes to collect the forgone revenue from postponing the implementation of its 2020 rates through the COVID-19 Forgone Revenue Rate Rider over a one-year period from May 1, 2021 to April 30, 2022.

Findings

The OEB approves Greater Sudbury Hydro's request to dispose of the balances in the Account 1509 sub-account Forgone Revenues from Postponing Rate Implementation. The rate riders will be in effect over a one-year period from May 1, 2021 to April 30, 2022.

²⁷ EB-2019-0037, Decision and Rate Order, p. 6, May 7, 2020

²⁸ Letter of the OEB - Approach to Incentive Rate-setting Decisions for May 1, 2020 Rates, April 16, 2020

²⁹ EB-2019-0037, Final Rate Order, October 8, 2020

³⁰ EB-2020-0024, Letter re: COVID-19 Forgone Revenue Rate Rider Model, February 24, 2021

11 IMPLEMENTATION AND ORDER

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

Model entries were reviewed in order to ensure that they are in accordance with Greater Sudbury Hydro's last cost of service decision and to ensure that the 2020 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2019, are as reported by Greater Sudbury Hydro to the OEB.

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

Table 11.1: Regulatory Charges

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

Each of these rates is a component of the "Regulatory Charge" on a customer's bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 10, 2020.³¹

The Smart Metering Entity Charge is a component of the "Distribution Charge" on a customer's bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on March 1, 2018.³²

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,³³ the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. On February 25, 2021, the OEB announced that the microFIT charge for the 2021 rate year will remain at \$4.55 per month.³⁴

³¹ EB-2020-0276, Decision and Order, December 10, 2020

³² EB-2017-0290, Decision and Order, March 1, 2018

³³ EB-2010-0219, Report of the Board "Review of Electricity Distribution Cost Allocation Policy", March 31, 2011

³⁴ OEB letter: Review of Fixed Monthly Charge for microFIT Generator Service Classification, issued February 25, 2021

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2021 for electricity consumed or estimated to have been consumed on and after such date. Greater Sudbury Hydro Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new final rates.

DATED at Toronto, March 25, 2021

ONTARIO ENERGY BOARD

Original Signed By

Christine E. Long
Registrar

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2020-0024

DATED: March 25, 2021

Greater Sudbury Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0024

RESIDENTIAL SERVICE CLASSIFICATION

To qualify for residential rates an electrical service shall meet all of the following conditions:

- The electricity shall be intended for and used primarily for a residence in which one or more person(s) reside.
- The electrical service shall be individually metered, no bulk metering allowed.

Residential customers are defined as customers connected as detached, semi-detached or duplex dwelling units. It does not include Residential Rate Class customers in apartments, condominiums, row housing or any other abode that is not a detached, semi-detached or duplex dwelling unit. The definition does not include the installation of primary, transformation and secondary to the hand holes in a new subdivision. All items excluded from the residential rate class definition, as above, shall be treated as general service rate class customers.

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 incurred 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	\$	29.99
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	0.37
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$	1.20
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$	0.68
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

Issued - March 25, 2021

Greater Sudbury Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
This schedule supersedes and replaces all previously
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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

Greater Sudbury Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0024

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

To qualify for General Service Less Than 50 kW Rates an electrical service shall meet all of the following conditions:

- The electrical service shall not qualify as a Residential Rate Class service.
- The electrical service shall have a peak demand less than 50 kilowatts for seven or more months in any twelve month period.
- New connections will be classified based on the rating, in amperes, of the main switch or sum of main switches.

The General Service Less Than 50 kW Rate Class includes those Residential Rate Class customers that are not in detached, semi-detached or duplex dwelling units. The General Service Rate Class also includes subdivision developments and all General Service Rate Class customers. Further servicing details are available in the distributor's Conditions of Service.

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	\$	22.85
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	1.03
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0220
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0018
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$/kWh	0.0010
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$/kWh	0.0010

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Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038

MONTHLY RATES AND CHARGES - Regulatory Component

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

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

To qualify for General Service 50 to 4,999 kW Rates, an electrical service shall meet all of the following conditions:

- The electrical service shall not qualify as a Residential Rate Class service.
- The electrical service shall not qualify as a General Service Less Than 50 kW Rate Class service.
- New customers will be classified based on the rating, in amperes, of the main switch or sum of main switches.

Class A and Class B customers are defined in accordance with O.Reg.429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	174.27
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	11.12

Issued - March 25, 2021

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Distribution Volumetric Rate	\$/kW	5.0004
Low Voltage Service Rate	\$/kW	0.2117
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.4063
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$/kW	0.3822
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$/kW	0.2005
Retail Transmission Rate - Network Service Rate	\$/kW	4.1730
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8633

MONTHLY RATES AND CHARGES - Regulatory Component

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

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.09
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	0.15
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$	0.31
Distribution Volumetric Rate	\$/kWh	0.0122
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$/kWh	0.0010
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0056
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0038

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MONTHLY RATES AND CHARGES - Regulatory Component

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

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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.91
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	0.10
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$	0.27
Distribution Volumetric Rate	\$/kW	15.7934
Low Voltage Service Rate	\$/kW	0.1138
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$/kW	0.3450
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$/kW	0.8670
Retail Transmission Rate - Network Service Rate	\$/kW	2.2426
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5385

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	5.16
Rate Rider for Recovery of Advanced Capital Module (2021) - effective until the effective date of the next cost of service based rate order	\$	0.08
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$	(0.02)
Distribution Volumetric Rate	\$/kW	2.5043
Low Voltage Service Rate	\$/kW	0.1074
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.0211
Rate Rider for Disposition of Account 1575 (2020) - implementation May 1, 2020 and in effect until April 30, 2025	\$/kW	0.3407
Rate Rider for Recovery of COVID-19 Forgone Revenue from Postponing Rate Implementation - effective from May 1, 2021 and effective until April 30, 2022	\$/kW	(0.0203)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1183
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4531

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MONTHLY RATES AND CHARGES - Regulatory Component

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

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50
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RETAIL SERVICE CHARGES (if applicable)

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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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

LOSS FACTORS (implementation May 1, 2020)

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	1.0477
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0372