Fortis Ontario's Non-Pension Post Retirement Benefit Plans
Estimated 2019 Expense under Section 3461

	CNPI		
From	2017-01-01	2018-01-01	2019-01-01
To	2017-12-31	2018-12-31	2019-12-31
Change in benefit obligation			
Benefit obligation - end of prior period	8,481,800	9,197,100	7,440,100
Current service cost (employer)	102,300	118,800	78,200
Interest cost	333,100	325,500	277,000
Employee contributions	0	0	0
Plan amendments	0	0	0
Benefits paid	-409,200	-414,200	-303,300
Net transfer in (out)	0	0	0
Acquisitions (divestitures)	0	0	0
Increase (decrease) in obligation due to curtailment	0	0	0
Obligation being settled	0	0	0
Special termination benefits	0	0	0
Actuarial loss (gain)	689,100	-1,787,100	0
Benefit obligation - end	9,197,100	7,440,100	7,492,000
Change in plan assets			
Market value of plan assets - end of prior period	0	0	0
Actual return on plan assets	0	0	0
Employer contributions	409,200	414,200	303,300
Employee contributions	0	0	0
Benefits paid	-409,200	-414,200	-303,300
Surplus paid out to employer	0	0	0
Settlement payments	0	0	0
Net transfer in (out)	0	0	0
Acquisitions (divestitures)	0	0	0
Actual plan expenses	0	0	0
Market value of plan assets - end	0	0	0
Reconciliation of funded status			
Benefit obligation - end	9,197,100	7,440,100	7,492,000
Market value of plan assets - end	0	0	0
Funded status - surplus (deficit)	-9,197,100	-7,440,100	-7,492,000
Employer contributions after measurement date	0	0	0
Unamortized transitional obligation (asset)	0	0	0
Unamortized past service costs	0	0	0
Unamortized net actuarial loss (gain)	3,759,200	1,805,100	1,734,400
Accrued benefit asset (liability)	-5,437,900	-5,635,000	-5,757,600
Unamortized transitional increase (decrease) in valuation allowance	0	0	0
Valuation allowance	0	0	0
Accrued benefit asset (liability), net of valuation allowance	-5,437,900	-5,635,000	-5,757,600
Components of expense			
Current service cost (including provision for plan expenses)	102,300	118,800	78,200
Interest cost	333,100	325,500	277,000
Expected return on plan assets	0	0	0
Amortization of transitional obligation (asset)	0	0	0
Amortization of past service costs	0	0	0
Amortization of net actuarial loss (gain)	138,900	167,000	70,700
Curtailment loss (gain)	0	0	0
Settlement loss (gain)	0	0	0
Amortization of transitional increase (decrease) in VA	0	0	0
Increase (decrease) in valuation allowance	0	0	0
Special termination benefits	0	0	0
Net expense (income)	574,300	611,300	425,900
Assumptions			
At beginning of period			
Discount rate	4.00%	3.60%	3.80%
Rate of compensation increase	3.50%	3.50%	3.50%
Immediate trend rate	5.54%	5.49%	5.22%
Ultimate trend rate	4.50%	4.50%	4.00%
At end of period			
Discount rate	3.60%	3.80%	3.80%
Rate of compensation increase	3.50%	3.50%	3.50%
Immediate trend rate	5.49%	5.22%	5.22%
Ultimate trend rate	4.50%	4.00%	4.00%
EARSL for in-year amortization of actuarial (gain)/loss	17.00	17.00	15.00

Fortis Ontario's Non-Pension Post Retirement Benefit Plans

Estimated 2020 Expense under Section 3461

	CNPI		go
From	2020-01-01	2021-01-01	
To	2020-12-31	2021-12-31	
Change in benefit obligation			
Benefit obligation - end of prior period	8,341,400	8,932,600	
Current service cost (employer)	96,700	111,300	
Interest cost	253,800	237,000	
Employee contributions	0	0	
Plan amendments	0	0	
Benefits paid	-320,900	-309,100	
Net transfer in (out)	0	0	
Acquisitions (divestitures)	0	0	
Increase (decrease) in obligation due to curtailment	0	0	
Obligation being settled	0	0	
Special termination benefits	0	0	
Actuarial loss (gain)	561,600	0	
Benefit obligation - end	8,932,600	8,971,800	
Change in plan assets			
Market value of plan assets - end of prior period	0	0	
Actual return on plan assets	0	0	
Employer contributions	320,900	309,100	
Employee contributions	0	0	
Benefits paid	-320,900	-309,100	
Surplus paid out to employer	0	0	
Settlement payments	0	0	
Net transfer in (out)	0	0	
Acquisitions (divestitures)	0	0	
Actual plan expenses	0	0	
Market value of plan assets - end	0	0	
Reconciliation of funded status			
Benefit obligation - end	8,932,600	8,971,800	
Market value of plan assets - end	0	0	
Funded status - surplus (deficit)	-8,932,600	-8,971,800	
Employer contributions after measurement date	0	0	
Unamortized transitional obligation (asset)	0	0	
Unamortized past service costs	0	0	
Unamortized net actuarial loss (gain)	3,081,300	2,935,400	
Accrued benefit asset (liability)	-5,851,300	-6,036,400	
Unamortized transitional increase (decrease) in valuation allowance	0	0	
Valuation allowance	0	0	
Accrued benefit asset (liability), net of valuation allowance	-5,851,300	-6,036,400	
Components of expense			
Current service cost (including provision for plan expenses)	96,700	111,300	
Interest cost	253,800	237,000	
Expected return on plan assets	0	0	
Amortization of transitional obligation (asset)	0	0	
Amortization of past service costs	0	0	
Amortization of net actuarial loss (gain)	120,400	145,900	
Curtailment loss (gain)	0	0	
Settlement loss (gain)	0	0	
Amortization of transitional increase (decrease) in VA	0	0	
Increase (decrease) in valuation allowance	0	0	
Special termination benefits	0	0	
Net expense (income)	470,900	494,200	
Assumptions			
At beginning of period			
Discount rate	3.10%	2.70%	
Rate of compensation increase	3.50%	3.50%	
Immediate trend rate	5.17%	5.10%	
Ultimate trend rate	4.00%	4.00%	
At end of period			
Discount rate	2.70%	2.70%	
Rate of compensation increase	3.50%	3.50%	
Immediate trend rate	5.10%	5.04%	
Ultimate trend rate	4.00%	4.00%	
EARSL for in-year amortization of actuarial (gain)/loss	15.00	15.00	

Fortis Ontario's Non-Pension Post Retirement Benefit Plans
Estimated 2022 Expense under Section 3461

	CNPI
From	2022-01-01
To	2022-12-31
Change in benefit obligation	
Benefit obligation - end of prior period	8,832,100
Current service cost (employer)	112,700
Interest cost	242,900
Employee contributions	0
Plan amendments	0
Benefits paid	-312,000
Net transfer in (out)	0
Acquisitions (divestitures)	0
Increase (decrease) in obligation due to curtailment	0
Obligation being settled	0
Special termination benefits	0
Actuarial loss (gain)	0
Benefit obligation - end	8,875,700
Change in plan assets	
Market value of plan assets - end of prior period	0
Actual return on plan assets	0
Employer contributions	312,000
Employee contributions	0
Benefits paid	-312,000
Surplus paid out to employer	0
Settlement payments	0
Net transfer in (out)	0
Acquisitions (divestitures)	0
Actual plan expenses	0
Market value of plan assets - end	0
Reconciliation of funded status	
Benefit obligation - end	8,875,700
Market value of plan assets - end	0
Funded status - surplus (deficit)	-8,875,700
Employer contributions after measurement date	0
Unamortized transitional obligation (asset)	0
Unamortized past service costs	0
Unamortized net actuarial loss (gain)	2,661,200
Accrued benefit asset (liability)	-6,214,500
Unamortized transitional increase (decrease) in valuation allowance	0
Valuation allowance	0
Accrued benefit asset (liability), net of valuation allowance	-6,214,500
Components of expense	
Current service cost (including provision for plan expenses)	112,700
Interest cost	242,900
Expected return on plan assets	0
Amortization of transitional obligation (asset)	0
Amortization of past service costs	0
Amortization of net actuarial loss (gain)	127,000
Curtailment loss (gain)	0
Settlement loss (gain)	0
Amortization of transitional increase (decrease) in VA	0
Increase (decrease) in valuation allowance	0
Special termination benefits	0
Net expense (income)	482,600
Assumptions	
At beginning of period	
Discount rate	2.80%
Rate of compensation increase	3.50%
Immediate trend rate	5.04%
Ultimate trend rate	4.00%
At end of period	
Discount rate	2.80%
Rate of compensation increase	3.50%
Immediate trend rate	4.99%
Ultimate trend rate	4.00%
EARSL for in-year amortization of actuarial (gain)/loss	15.00