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Kathleen Burke
Director, Applications Delivery
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BY EMAIL AND RESS

November 5, 2021

Ms. Christine E. Long
Registrar
Ontario Energy Board
Suite 2700, 2300 Yonge Street
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Ms. Long:

EB-2021-0050 – Hydro One Networks Inc. 2022 Rate Application for the Areas formerly served by Orillia Power Distribution Corporation and Peterborough Distribution Inc. – Interrogatory Responses

Hydro One Networks Inc. is submitting interrogatory responses to the Ontario Energy Board (“OEB”) Staff Interrogatories on Hydro One Networks Inc. 2022 Rate Application for the Areas formerly served by Orillia Power Distribution Corporation and Peterborough Distribution Inc.

An electronic copy of the interrogatory responses has been submitted using the Board’s Regulatory Electronic Submission System.

Sincerely,

A handwritten signature in black ink that reads "Kathleen Burke". The signature is written in a cursive style with a large initial 'K'.

Kathleen Burke

1 **OEB STAFF INTERROGATORY #1**

2

3 **Reference:**

4 Manager's Summary, Page 9

5

6 **Interrogatory:**

7 Regarding Group 1 accounts, the OEB found that an audit of Peterborough Distribution's 2017

8 balances was necessary.

9

10 a) Please provide a status update on the audit.

11

12 b) In Hydro One's view, please explain whether Hydro One's acquisition of Peterborough

13 Distribution Inc.'s distribution system has any implications on the OEB-directed audit.

14

15 **Response:**

16 a) Hydro One understands that OEB Staff intended to perform an audit; however, since the

17 onset of COVID-19, there has been no further update on this matter.

18

19 b) Since Hydro One did not acquire Peterborough Distribution Inc.'s accounting systems, there

20 may be certain limitations as to what type of data is available as the inquiry into the Group 1

21 accounts occurred prior to acquisition.

1 **OEB STAFF INTERROGATORY #2**

2
3 **Reference:**

4 Manager's Summary, Page 9

5
6 **Interrogatory:**

7 Hydro One is requesting to defer disposition of 2020 Group 1 balances for Peterborough and
8 Orillia until at least the 2023 rate application.

9
10 a) Please explain Hydro One's plan for consolidating Peterborough and Orillia's Group 1
11 accounts with the rest of Hydro One's deferral and variance accounts (e.g. when Hydro One
12 expects to consolidate balances) and when Hydro One plans on requesting consolidated
13 balances for disposition.

14
15 b) Regarding Group 1 accounts, please explain when Hydro One expects to have one invoice
16 for settlement of commodity, bulk transmission and wholesale settlements for all service
17 territories consolidated for the Orillia and Peterborough service territories, as well as the
18 rest of Hydro One.

19
20 **Response:**

21 a) In June 2021, each of Peterborough and Orillia's billing systems and wholesale settlement
22 processes were fully integrated with that of Hydro One's and therefore Hydro One received
23 one consolidated invoice from the IESO for settlement of commodity, bulk transmission and
24 wholesale settlement costs across all of its service areas. As a result of the integration, the
25 consolidated post-integration Group 1 balances will be allocated among Hydro One
26 Distribution and each of the Acquired Utilities (including Peterborough and Orillia),
27 consistent with past applications (EB-2020-0030 and EB-2020-0031).¹ Similarly,
28 Peterborough and Orillia's Group 1 balances will be returned to or collected from their
29 respective ratepayers. Requests for disposition of Group 1 accounts will be made in
30 accordance with the OEB's Chapter 3 Filing Requirements, Section 3.2.5 Review and
31 Disposition of Group 1 Deferral and Variance Account Balances.

¹ Hydro One filed its 2021 Hydro One Distribution rate application (EB-2020-0030) and 2021 Norfolk/Haldimand/Woodstock rate application (EB-2020-0031) simultaneously. In these applications, the consolidated post-integrated group 1 balances were allocated among Hydro One Distribution, Norfolk, Haldimand and Woodstock per the OEB approved allocation methodology. The allocated group 1 balances were returned to or collected from their respective ratepayers.

Filed: 2021-11-05

EB-2021-0050

Exhibit I

Tab 1

Schedule 2

Page 2 of 2

- 1 b) Please refer to response (a) above.

1 **OEB STAFF INTERROGATORY #3**

2

3 **Reference:**

4 Application Summary, Page 9

5

6 **Interrogatory:**

7 Hydro One is requesting disposition of Accounts 1575 and 1576.

8

9 a) Please explain Hydro One's planned disposition approach for the remaining Group 2

10 accounts (excluding Accounts 1575 and 1576), including discussion on when disposition will

11 be requested, impacts to intergenerational inequity as balances continue to accumulate

12 during the deferred rebasing period, and the continuation/discontinuation of the accounts

13 during the deferred rebasing period.

14

15 b) Please confirm that Hydro One is able to continue recording transactions for Group 2

16 accounts specifically for Orillia and Peterborough going forward.

17 i. If not, please explain why not and indicate which accounts Hydro One proposes to

18 consolidate with the rest of Hydro One.

19

20 **Response:**

21 a) Consistent with Section 3.4 of the OEB's Chapter 3 Filing Requirements, Hydro One will

22 dispose of the remaining Group 2 balances at the next rebasing. If the balances become

23 material before the next rebasing, Hydro One will propose disposition at the relevant annual

24 update.

25

26 b) Confirmed, to the extent that entries are required in the Group 2 accounts. With respect to

27 Account 1576, please refer to response (f) in OEB Staff IR #7.

1 **OEB STAFF INTERROGATORY #4**

2

3 **Reference:**

4 Application Summary, p.13

5

6 **Interrogatory:**

7 Hydro One is requesting Orillia's Account 1575 – IFRS- CGAAP Transitional PP&E Amounts (debit
8 balance of \$14,920) for disposition. It states that additions to capital contributions in 2014 was
9 \$1,073,760 and depreciation recorded in 2014 on these additions previously recorded under the
10 CGAAP standard was \$13,563.

11

12 a) Please clarify whether this statement means that there was a difference in depreciation or
13 capital contributions between IFRS and CGAAP, which resulted in the \$13,563 balance in
14 Account 1575.

15

16 b) If so, please further explain what this difference in depreciation between IFRS and CGAAP is,
17 and why this amount is not recorded in Account 1576 - Accounting Changes Under CGAAP,
18 as Account 1576 is used to record impacts from the changes in depreciation and
19 capitalization policies.

20

21 c) If part a) is not confirmed, please explain the nature of the difference between IFRS and
22 CGAAP, which resulted in the \$13,563 balance in Account 1575.

23

24 **Response:**

25 a) The difference in depreciation between IFRS and CGAAP resulted in the \$13,563 balance in
26 Account 1575.

27

28 b) The \$13,563 balance properly belongs in Account 1575. This account is used to record
29 differences arising as a result of accounting policy changes caused by the transition from
30 previous Canadian GAAP to modified IFRS.

31

32 Hydro One does not believe the balance should be recorded in Account 1576. The OEB's
33 letter issued on June 25, 2013 titled "Accounting Policy Changes for Accounts 1575 and
34 1576":

35

36 *Account 1576 was intended only as a short-term measure to address the interim deferral of*
37 *IFRS in 2012 with the expectation of a changeover to IFRS in 2013. In addition, modified IFRS*

1 *was expected to be the accounting basis used and approved for the 2013 cost of service rate*
2 *applications and thus the use of Account 1575 would have applied rather than Account 1576.*

3

4 In any event, there is no impact to customers irrespective of whether the balance is
5 recorded in Account 1575 or 1576. In addition, Account 1575 and Account 1576 are similar
6 in nature and the journal entries used to record amounts in the accounts are relatively
7 consistent.

8

9 c) Please see response to (a).

OEB STAFF INTERROGATORY #5

Reference:

Application Summary, pp. 13-14
Appendix H

Interrogatory:

Hydro One is requesting disposition of Orillia's Account 1575 - IFRS- CGAAP Transitional PP&E Amounts and Account 1576 – Accounting Changes Under CGAAP balances. The balances include a return component, based on a 5% weighted average cost of capital (WACC) per the OEB's 2021 cost of capital parameters. Orillia's last approved WACC from its 2010 cost of service proceeding was 7.49%¹. Orillia was previously approved interim disposition of the 2014 balance in Account 1576 in EB-2015-0286. The 2014 Account 1576 balance applied a WACC of 7.49%. OEB staff notes that in other cases where Account 1576 has been approved for disposition (e.g. EB-2020-0041 and EB-2018-0079), a distributor's last approved WACC has been used to calculate the return component for Account 1576. Please explain why Hydro One has applied the OEB's 2021 WACC instead of Orillia's last approved WACC to Account 1575 and Account 1576.

Response:

Hydro One applied the OEB's 2021 WACC of 5% to the Account 1576 balance, consistent with the OEB's decision in EB-2020-0041 to apply the 2021 WACC on the base rate adjustment to Newmarket-Tay's Account 1576 balance. The OEB noted that the 2021 WACC parameter was applicable in this case, as the adjustment will apply to rates going forward.² As noted in the Newmarket-Tay decision, the OEB did not find the Whitby settlement to be determinative, or applicable to the cost of capital parameters for base rate adjustment to Newmarket-Tay Rate Zone.³

Since the OEB's update to the 2022 cost of capital parameters issued on October 28, 2021, Hydro One has updated the return component on Orillia's Account 1575 and 1576 balances using a WACC of 5.47%. A revised version of Appendix H and the 2022 IRM Rate Model for Orillia are provided as attachments to this interrogatory as Attachment 1 and Attachment 2, respectively.⁴

¹ EB-2009-0273

² EB-2020-0041, Decision and Order, April 22, 2021, page 25

³ Ibid

⁴ Upon revising the WACC applied to Orillia's Account 1575, Hydro One identified an error in its previous calculation. In its original submission, the amount requested for disposition was \$14,920, but should have been \$14,241. With the updated WACC of 5.47%, the new amount requested for disposition is \$14,305.

**Appendix 2-BA
 Fixed Asset Continuity Schedule**

Accounting Standard CGAAP
 Year 2010

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | |
|-----------|------|---|----------------------|---------------------|----------------------|----------------------|--------------------------|----------------------|---------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | Net Book Value |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 102,818 | \$ 60,657 | -\$ 25,073 | \$ 138,402 | -\$ 43,546 | -\$ 32,696 | \$ 25,073 | -\$ 51,169 | \$ 87,233 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 37,750 | \$ 2,532 | | \$ 40,282 | -\$ 31,241 | -\$ 3,077 | | -\$ 34,318 | \$ 5,964 |
| N/A | 1805 | Land | \$ 74,127 | | | \$ 74,127 | | | | \$ - | \$ 74,127 |
| 47 | 1808 | Buildings | | | | \$ - | | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 3,727,428 | \$ 82,027 | | \$ 3,809,455 | -\$ 2,092,870 | -\$ 100,855 | | -\$ 2,193,725 | \$ 1,615,730 |
| 47 | 1825 | Storage Battery Equipment | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 12,671,355 | \$ 879,428 | -\$ 972,915 | \$ 12,577,868 | -\$ 5,525,246 | -\$ 527,052 | \$ 597,625 | -\$ 5,454,673 | \$ 7,123,195 |
| 47 | 1840 | Underground Conduit | \$ 4,837,412 | \$ 154,797 | -\$ 73,040 | \$ 4,919,169 | -\$ 2,143,535 | -\$ 198,920 | \$ 73,040 | -\$ 2,269,415 | \$ 2,649,754 |
| 47 | 1845 | Underground Conductors & Devices | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1850 | Line Transformers | \$ 4,187,294 | \$ 19,676 | -\$ 275,113 | \$ 3,931,857 | -\$ 2,713,263 | -\$ 164,476 | \$ 275,113 | -\$ 2,602,626 | \$ 1,329,231 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,803,920 | \$ 45,923 | -\$ 96,069 | \$ 1,753,774 | -\$ 990,142 | -\$ 73,992 | \$ 96,069 | -\$ 968,065 | \$ 785,709 |
| 47 | 1860 | Meters | \$ 766,981 | \$ 19,699 | -\$ 294,124 | \$ 492,556 | -\$ 508,371 | -\$ 29,467 | \$ 212,006 | -\$ 325,832 | \$ 166,724 |
| 47 | 1860 | Meters (Smart Meters) | | | | \$ - | | | | \$ - | \$ - |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,478,406 | \$ 38,472 | -\$ 1,595 | \$ 1,515,283 | -\$ 744,442 | -\$ 33,286 | \$ 1,595 | -\$ 776,133 | \$ 739,150 |
| 13 | 1910 | Leasehold Improvements | | | | \$ - | | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 47,085 | \$ 11,905 | -\$ 5,795 | \$ 53,195 | -\$ 23,075 | -\$ 5,898 | \$ 5,795 | -\$ 23,178 | \$ 30,017 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | | | | \$ - | | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | | | | \$ - | | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | | | | \$ - | | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 51,070 | \$ 45,267 | -\$ 11,732 | \$ 84,605 | -\$ 23,663 | -\$ 19,266 | \$ 11,732 | -\$ 31,197 | \$ 53,408 |
| 10 | 1930 | Transportation Equipment | \$ 1,829,020 | \$ 82,119 | -\$ 57,736 | \$ 1,853,403 | -\$ 1,097,355 | -\$ 178,219 | \$ 57,736 | -\$ 1,217,836 | \$ 635,564 |
| 8 | 1935 | Stores Equipment | \$ 29,000 | | -\$ 29,000 | \$ - | -\$ 26,100 | -\$ 2,900 | \$ 29,000 | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 207,916 | \$ 27,414 | -\$ 4,611 | \$ 230,719 | -\$ 84,040 | -\$ 23,533 | \$ 4,611 | -\$ 102,962 | \$ 127,757 |
| 8 | 1945 | Measurement & Testing Equipment | | | | \$ - | | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | | | | \$ - | | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | | | | \$ - | | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | | | | \$ - | | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,754,609 | | | \$ 1,754,609 | -\$ 1,587,775 | -\$ 21,429 | | -\$ 1,609,204 | \$ 145,405 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 12,584 | | -\$ 3,576 | \$ 9,008 | -\$ 8,902 | -\$ 966 | \$ 3,576 | -\$ 6,292 | \$ 2,716 |
| 47 | 1990 | Other Tangible Property | | | | \$ - | | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 411,379 | | | -\$ 411,379 | \$ 77,938 | \$ 16,455 | | \$ 94,393 | -\$ 316,986 |
| 47 | 2440 | Deferred Revenue ⁶ | | | | \$ - | | | | \$ - | \$ - |
| | | Work in Progress | | | | \$ - | | | | \$ - | \$ - |
| | | Sub-Total | \$ 33,343,088 | \$ 1,469,916 | -\$ 1,850,382 | \$ 32,962,622 | -\$ 17,565,628 | -\$ 1,399,577 | \$ 1,392,973 | -\$ 17,572,232 | \$ 15,390,390 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 12,584 | \$ - | \$ 3,576 | -\$ 9,008 | \$ 8,902 | \$ 966 | -\$ 3,576 | \$ 6,292 | -\$ 2,716 |
| | | Total PP&E | \$ 33,330,504 | \$ 1,469,916 | -\$ 1,846,806 | \$ 32,953,614 | -\$ 17,556,726 | -\$ 1,398,611 | \$ 1,389,397 | -\$ 17,565,940 | \$ 15,387,674 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,398,611 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,398,611

Notes:

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3 below).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The additions column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.
- Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard **CGAAP**
Year **2011**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | |
|-----------|------|---|----------------------|---------------------|---------------------|----------------------|--------------------------|---------------------|-------------------|----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | Net Book Value |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 138,402 | \$ 83,213 | \$ 14,540 | \$ 207,075 | \$ 51,169 | \$ 44,323 | \$ 14,540 | \$ 80,952 | \$ 126,123 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 40,282 | | | \$ 40,282 | \$ 34,318 | \$ 2,977 | | \$ 37,295 | \$ 2,987 |
| N/A | 1805 | Land | \$ 74,127 | \$ 70,010 | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 3,809,455 | \$ 107,559 | \$ 21,221 | \$ 3,895,793 | \$ 2,193,725 | \$ 111,687 | \$ 21,221 | \$ 2,284,191 | \$ 1,611,602 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 12,577,868 | \$ 1,179,828 | \$ 264,266 | \$ 13,493,430 | \$ 5,454,673 | \$ 546,299 | \$ 264,266 | \$ 5,736,706 | \$ 7,756,724 |
| 47 | 1840 | Underground Conduit | \$ 4,919,169 | \$ 112,850 | \$ 50,577 | \$ 4,981,442 | \$ 2,269,415 | \$ 166,901 | \$ 50,577 | \$ 2,385,739 | \$ 2,595,703 |
| 47 | 1845 | Underground Conductors & Devices | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1850 | Line Transformers | \$ 3,931,857 | \$ 58,560 | \$ 252,773 | \$ 3,737,644 | \$ 2,602,626 | \$ 156,346 | \$ 252,773 | \$ 2,506,199 | \$ 1,231,445 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,753,774 | \$ 92,041 | \$ 90,822 | \$ 1,754,993 | \$ 968,065 | \$ 73,830 | \$ 90,822 | \$ 951,073 | \$ 803,920 |
| 47 | 1860 | Meters | \$ 492,556 | \$ 68,668 | \$ 292,850 | \$ 268,374 | \$ 325,832 | \$ 21,109 | \$ 208,284 | \$ 138,657 | \$ 129,717 |
| 47 | 1860 | Meters (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,515,283 | \$ 42,543 | | \$ 1,557,826 | \$ 776,133 | \$ 35,204 | | \$ 811,337 | \$ 746,489 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 53,195 | | \$ 2,536 | \$ 50,659 | \$ 23,178 | \$ 5,321 | \$ 2,536 | \$ 25,963 | \$ 24,696 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 84,605 | \$ 76,524 | \$ 12,636 | \$ 148,493 | \$ 31,197 | \$ 32,225 | \$ 12,636 | \$ 50,786 | \$ 97,707 |
| 10 | 1930 | Transportation Equipment | \$ 1,853,400 | \$ 43,866 | \$ 25,496 | \$ 1,871,770 | \$ 1,217,836 | \$ 158,677 | \$ 25,496 | \$ 1,351,017 | \$ 520,753 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 230,719 | \$ 57,469 | \$ 2,436 | \$ 285,752 | \$ 102,962 | \$ 28,820 | \$ 2,436 | \$ 129,346 | \$ 156,406 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,754,609 | | | \$ 1,754,609 | \$ 1,609,204 | \$ 20,773 | | \$ 1,629,977 | \$ 124,632 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 9,008 | | \$ 3,168 | \$ 5,840 | \$ - | \$ 6,292 | \$ 901 | \$ 3,169 | \$ 4,024 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 411,379 | \$ 93,570 | | \$ 504,949 | \$ 94,393 | \$ 20,193 | | \$ 114,586 | \$ 390,363 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 32,962,622 | \$ 1,899,561 | \$ 1,033,321 | \$ 33,828,862 | \$ 17,572,232 | \$ 1,385,200 | \$ 948,756 | \$ 18,008,676 | \$ 15,820,186 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 9,008 | \$ - | \$ 3,168 | \$ 5,840 | \$ 6,292 | \$ 901 | \$ 3,169 | \$ 4,024 | \$ 1,816 |
| | | Total PP&E | \$ 32,953,614 | \$ 1,899,561 | \$ 1,030,153 | \$ 33,823,022 | \$ 17,565,940 | \$ 1,384,299 | \$ 945,587 | \$ 18,004,652 | \$ 15,818,370 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶ | | | | | | | | | |
| | | Total | | | | | \$ 1,384,299 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 1,384,299**

**Appendix 2-BA
Fixed Asset Continuity Schedule**

Accounting Standard **CGAAP**
Year **2012**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|----------------------|----------------------|--------------------------|----------------------|---------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 207,075 | \$ 101,736 | -\$ 10,611 | \$ 298,200 | -\$ 80,952 | -\$ 64,483 | \$ 10,611 | -\$ 134,824 | \$ 163,376 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 40,282 | \$ 1,695 | | \$ 41,977 | -\$ 37,295 | -\$ 2,043 | | -\$ 39,338 | \$ 2,639 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 3,895,793 | \$ 152,775 | | \$ 4,048,568 | -\$ 2,284,191 | -\$ 109,098 | | -\$ 2,393,289 | \$ 1,655,279 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 13,493,430 | \$ 1,223,389 | -\$ 337,438 | \$ 14,379,381 | -\$ 5,736,706 | -\$ 564,199 | \$ 337,438 | -\$ 5,963,467 | \$ 8,415,914 |
| 47 | 1840 | Underground Conduit | \$ 4,981,442 | \$ 292,831 | -\$ 167,692 | \$ 5,106,581 | -\$ 2,385,739 | -\$ 204,344 | \$ 167,692 | -\$ 2,422,391 | \$ 2,684,190 |
| 47 | 1845 | Underground Conductors & Devices | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1850 | Line Transformers | \$ 3,737,644 | \$ 141,332 | -\$ 387,459 | \$ 3,491,517 | -\$ 2,506,199 | -\$ 149,546 | \$ 387,459 | -\$ 2,268,286 | \$ 1,223,231 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,754,993 | \$ 119,677 | -\$ 111,338 | \$ 1,763,332 | -\$ 951,073 | -\$ 72,591 | \$ 111,338 | -\$ 912,326 | \$ 851,006 |
| 47 | 1860 | Meters | \$ 268,374 | \$ 46,042 | -\$ 16,724 | \$ 297,692 | -\$ 138,657 | -\$ 11,079 | \$ 16,724 | -\$ 133,012 | \$ 164,680 |
| 47 | 1860 | Meters (Smart Meters) | \$ - | \$ 2,288,157 | | \$ 2,288,157 | \$ - | -\$ 261,335 | | -\$ 261,335 | \$ 2,026,822 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,557,826 | \$ 71,321 | | \$ 1,629,147 | -\$ 811,337 | -\$ 36,933 | | -\$ 848,270 | \$ 780,877 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 50,659 | \$ 13,798 | -\$ 6,218 | \$ 58,239 | -\$ 25,963 | -\$ 5,757 | \$ 6,218 | -\$ 25,502 | \$ 32,737 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 148,493 | \$ 95,485 | -\$ 6,774 | \$ 237,204 | -\$ 50,786 | -\$ 42,419 | \$ 6,774 | -\$ 86,431 | \$ 150,773 |
| 10 | 1930 | Transportation Equipment | \$ 1,871,770 | \$ 15,120 | | \$ 1,886,890 | -\$ 1,351,017 | -\$ 140,173 | | -\$ 1,491,190 | \$ 395,700 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 285,752 | \$ 16,072 | -\$ 30,577 | \$ 271,247 | -\$ 129,346 | -\$ 29,380 | \$ 30,577 | -\$ 128,149 | \$ 143,098 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,754,609 | \$ 59,348 | | \$ 1,813,957 | -\$ 1,629,977 | -\$ 23,739 | | -\$ 1,653,716 | \$ 160,241 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,840 | | -\$ 620 | \$ 5,220 | -\$ 4,024 | -\$ 584 | \$ 619 | -\$ 3,989 | \$ 1,231 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 504,949 | -\$ 26,240 | | -\$ 531,189 | \$ 114,586 | \$ 20,723 | | \$ 135,309 | -\$ 395,880 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | \$ 26,783 | | \$ 26,783 | \$ - | | | \$ - | \$ 26,783 |
| | | Sub-Total | \$ 33,828,862 | \$ 4,639,321 | -\$ 1,075,451 | \$ 37,392,732 | -\$ 18,008,676 | -\$ 1,696,980 | \$ 1,075,450 | -\$ 18,630,206 | \$ 18,762,526 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 5,840 | \$ 26,783 | \$ 620 | -\$ 32,003 | \$ 4,024 | \$ 584 | -\$ 619 | \$ 3,989 | -\$ 28,014 |
| | | Total PP&E | \$ 33,823,022 | \$ 4,612,538 | -\$ 1,074,831 | \$ 37,360,729 | -\$ 18,004,652 | -\$ 1,696,396 | \$ 1,074,831 | -\$ 18,626,217 | \$ 18,734,512 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶ | | | | | | | | -\$ 1,696,396 | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation -\$ 1,696,396

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
 Year 2013

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|--|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 298,200 | \$ 35,029 | -\$ 52,594 | \$ 280,635 | -\$ 134,824 | -\$ 63,143 | \$ 52,594 | -\$ 145,373 | \$ 135,262 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | | | \$ 41,977 | -\$ 39,338 | -\$ 945 | | -\$ 40,283 | \$ 1,694 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,048,568 | \$ 78,328 | | \$ 4,126,896 | -\$ 2,393,289 | -\$ 115,821 | | -\$ 2,509,110 | \$ 1,617,786 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 14,379,381 | \$ 2,407,678 | -\$ 181,066 | \$ 16,605,993 | -\$ 5,963,467 | -\$ 623,324 | \$ 108,514 | -\$ 6,478,277 | \$ 10,127,716 |
| 47 | 1840 | Underground Conduit | \$ 5,106,581 | \$ 46,310 | | \$ 5,152,891 | -\$ 2,422,391 | -\$ 204,417 | | -\$ 2,626,808 | \$ 2,526,083 |
| 47 | 1845 | Underground Conductors & Devices | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1850 | Line Transformers | \$ 3,491,517 | \$ 357,105 | -\$ 4,960 | \$ 3,843,662 | -\$ 2,268,286 | -\$ 144,675 | \$ 4,266 | -\$ 2,408,695 | \$ 1,434,967 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,763,332 | \$ 29,982 | | \$ 1,793,314 | -\$ 912,326 | -\$ 71,130 | | -\$ 983,456 | \$ 809,858 |
| 47 | 1860 | Meters | \$ 297,692 | \$ 20,197 | -\$ 8,703 | \$ 309,186 | -\$ 133,012 | -\$ 11,735 | \$ 8,703 | -\$ 136,044 | \$ 173,142 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,288,157 | \$ 41,852 | | \$ 2,330,009 | -\$ 261,335 | -\$ 153,939 | | -\$ 415,274 | \$ 1,914,735 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,629,147 | \$ 66,434 | | \$ 1,695,581 | -\$ 848,270 | -\$ 40,037 | | -\$ 888,307 | \$ 807,274 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 58,239 | \$ 7,955 | -\$ 2,083 | \$ 64,111 | -\$ 25,502 | -\$ 6,220 | \$ 2,083 | -\$ 29,639 | \$ 34,472 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 237,204 | \$ 10,736 | -\$ 19,928 | \$ 228,012 | -\$ 86,431 | -\$ 48,514 | \$ 19,928 | -\$ 115,017 | \$ 112,995 |
| 10 | 1930 | Transportation Equipment | \$ 1,886,890 | \$ 508,335 | -\$ 287,468 | \$ 2,107,757 | -\$ 1,491,190 | -\$ 160,068 | \$ 287,468 | -\$ 1,363,790 | \$ 743,967 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 271,247 | \$ 30,957 | -\$ 25,269 | \$ 276,935 | -\$ 128,149 | -\$ 28,673 | \$ 25,269 | -\$ 131,553 | \$ 145,382 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,653,716 | -\$ 26,707 | | -\$ 1,680,423 | \$ 133,534 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | | \$ 5,220 | -\$ 3,989 | -\$ 520 | | -\$ 4,509 | \$ 711 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 531,189 | -\$ 816,630 | | -\$ 1,347,819 | \$ 135,309 | \$ 37,580 | | \$ 172,889 | -\$ 1,174,930 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 26,783 | | -\$ 26,783 | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 37,392,732 | \$ 2,824,268 | -\$ 608,854 | \$ 39,608,146 | -\$ 18,630,206 | -\$ 1,662,288 | \$ 508,825 | -\$ 19,783,669 | \$ 19,824,477 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 32,003 | \$ - | \$ 26,783 | -\$ 5,220 | \$ 3,989 | \$ 520 | \$ - | \$ 4,509 | -\$ 711 |
| | | Total PP&E | \$ 37,360,729 | \$ 2,824,268 | -\$ 582,071 | \$ 39,602,926 | -\$ 18,626,217 | -\$ 1,661,768 | \$ 508,825 | -\$ 19,779,160 | \$ 19,823,766 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,661,768 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,661,768

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives
 Year 2013

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|--|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 298,200 | \$ 35,029 | -\$ 52,594 | \$ 280,635 | -\$ 134,824 | -\$ 63,150 | \$ 52,594 | -\$ 145,380 | \$ 135,255 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | | | \$ 41,977 | -\$ 39,338 | -\$ 946 | | -\$ 40,284 | \$ 1,693 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,048,568 | \$ 78,328 | | \$ 4,126,896 | -\$ 2,393,289 | -\$ 106,608 | | -\$ 2,499,897 | \$ 1,626,999 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 7,085,382 | \$ 1,525,238 | -\$ 89,219 | \$ 8,521,401 | -\$ 2,938,475 | -\$ 128,389 | \$ 53,611 | -\$ 3,013,253 | \$ 5,508,148 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 7,293,999 | \$ 882,440 | -\$ 91,847 | \$ 8,084,592 | -\$ 3,024,992 | -\$ 97,337 | \$ 54,903 | -\$ 3,067,426 | \$ 5,017,166 |
| 47 | 1840 | Underground Conduit | \$ 1,799,779 | \$ 11,621 | | \$ 1,811,400 | -\$ 853,755 | -\$ 18,950 | | -\$ 872,705 | \$ 938,695 |
| 47 | 1845 | Underground Conductors & Devices | \$ 3,306,802 | \$ 34,689 | | \$ 3,341,491 | -\$ 1,568,636 | -\$ 60,987 | | -\$ 1,629,623 | \$ 1,711,868 |
| 47 | 1850 | Line Transformers | \$ 3,491,517 | \$ 357,105 | -\$ 4,960 | \$ 3,843,662 | -\$ 2,268,286 | -\$ 60,521 | \$ 4,266 | -\$ 2,324,541 | \$ 1,519,121 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,763,332 | \$ 29,982 | | \$ 1,793,314 | -\$ 912,326 | -\$ 24,292 | | -\$ 936,618 | \$ 856,696 |
| 47 | 1860 | Meters | \$ 297,692 | \$ 20,197 | -\$ 8,703 | \$ 309,186 | -\$ 133,012 | -\$ 11,728 | \$ 8,703 | -\$ 136,037 | \$ 173,149 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,288,157 | \$ 41,852 | | \$ 2,330,009 | -\$ 261,335 | -\$ 153,902 | | -\$ 415,237 | \$ 1,914,772 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,629,147 | \$ 66,434 | | \$ 1,695,581 | -\$ 848,270 | -\$ 40,500 | | -\$ 888,770 | \$ 806,811 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 58,239 | \$ 7,955 | -\$ 2,083 | \$ 64,111 | -\$ 25,502 | -\$ 6,224 | \$ 2,083 | -\$ 29,643 | \$ 34,468 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 237,204 | \$ 10,736 | -\$ 19,928 | \$ 228,012 | -\$ 86,431 | -\$ 48,521 | \$ 19,928 | -\$ 115,024 | \$ 112,988 |
| 10 | 1930 | Transportation Equipment | \$ 1,886,890 | \$ 508,335 | -\$ 287,468 | \$ 2,107,757 | -\$ 1,491,190 | -\$ 162,543 | \$ 287,468 | -\$ 1,366,265 | \$ 741,492 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 271,247 | \$ 30,957 | -\$ 25,269 | \$ 276,935 | -\$ 128,149 | -\$ 28,676 | \$ 25,269 | -\$ 131,556 | \$ 145,379 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,653,716 | -\$ 26,694 | | -\$ 1,680,410 | \$ 133,547 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | | \$ 5,220 | -\$ 3,989 | -\$ 506 | | -\$ 4,495 | \$ 725 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 531,189 | -\$ 816,630 | | -\$ 1,347,819 | \$ 135,309 | \$ 20,366 | | \$ 155,675 | -\$ 1,192,144 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 26,783 | | -\$ 26,783 | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 37,392,732 | \$ 2,824,268 | -\$ 608,854 | \$ 39,608,146 | -\$ 18,630,206 | -\$ 1,020,108 | \$ 508,825 | -\$ 19,141,489 | \$ 20,466,657 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 32,003 | \$ - | \$ 26,783 | -\$ 5,220 | \$ 3,989 | \$ 506 | \$ - | \$ 4,495 | -\$ 725 |
| | | Total PP&E | \$ 37,360,729 | \$ 2,824,268 | -\$ 582,071 | \$ 39,602,926 | -\$ 18,626,217 | -\$ 1,019,602 | \$ 508,825 | -\$ 19,136,994 | \$ 20,465,932 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,019,602 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,019,602

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
Year 2014 without change in policies

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 280,635 | \$ 70,455 | -\$ 60,656 | \$ 290,434 | -\$ 145,373 | -\$ 63,173 | \$ 60,656 | -\$ 147,890 | \$ 142,544 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | \$ 4,199 | | \$ 46,176 | -\$ 40,283 | -\$ 1,265 | | -\$ 41,548 | \$ 4,628 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,126,896 | \$ 267,362 | | \$ 4,394,258 | -\$ 2,509,110 | -\$ 117,371 | | -\$ 2,626,481 | \$ 1,767,777 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ - | \$ 840,061 | -\$ 35,763 | \$ 804,298 | \$ - | | \$ 27,893 | \$ 27,893 | \$ 832,191 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 16,605,993 | \$ 388,030 | -\$ 36,817 | \$ 16,957,206 | -\$ 6,478,277 | -\$ 680,090 | \$ 28,544 | -\$ 7,129,823 | \$ 9,827,383 |
| 47 | 1840 | Underground Conduit | \$ 5,152,891 | \$ 386,153 | | \$ 5,539,044 | -\$ 2,626,808 | -\$ 223,404 | | -\$ 2,850,212 | \$ 2,688,832 |
| 47 | 1845 | Underground Conductors & Devices | \$ - | \$ 641,305 | | \$ 641,305 | \$ - | | | \$ - | \$ 641,305 |
| 47 | 1850 | Line Transformers | \$ 3,843,662 | \$ 219,742 | | \$ 4,063,404 | -\$ 2,408,695 | -\$ 139,495 | | -\$ 2,548,190 | \$ 1,515,214 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,793,314 | \$ 253,873 | | \$ 2,047,187 | -\$ 983,456 | -\$ 71,500 | | -\$ 1,054,956 | \$ 992,231 |
| 47 | 1860 | Meters | \$ 309,186 | \$ 7,835 | -\$ 23,172 | \$ 293,849 | -\$ 136,044 | -\$ 11,947 | \$ 23,172 | -\$ 124,819 | \$ 169,030 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,330,009 | \$ 15,445 | | \$ 2,345,454 | -\$ 415,274 | -\$ 155,849 | | -\$ 571,123 | \$ 1,774,331 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,695,581 | \$ 66,391 | | \$ 1,761,972 | -\$ 888,307 | -\$ 43,365 | | -\$ 931,672 | \$ 830,300 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 64,111 | \$ 1,043 | -\$ 3,220 | \$ 61,934 | -\$ 29,639 | -\$ 6,463 | \$ 3,221 | -\$ 32,881 | \$ 29,053 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 228,012 | \$ 24,868 | -\$ 45,267 | \$ 207,613 | -\$ 115,017 | -\$ 48,089 | \$ 45,267 | -\$ 117,839 | \$ 89,774 |
| 10 | 1930 | Transportation Equipment | \$ 2,107,757 | \$ 46,252 | | \$ 2,154,009 | -\$ 1,363,790 | -\$ 180,367 | | -\$ 1,544,157 | \$ 609,852 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 276,935 | \$ 32,176 | -\$ 20,490 | \$ 288,621 | -\$ 131,553 | -\$ 29,302 | \$ 20,490 | -\$ 140,365 | \$ 148,256 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,680,423 | -\$ 26,707 | | -\$ 1,707,130 | \$ 106,827 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | -\$ 3,484 | \$ 1,736 | -\$ 4,509 | -\$ 360 | \$ 3,484 | -\$ 1,385 | \$ 351 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 1,347,819 | -\$ 1,073,760 | | -\$ 2,421,579 | \$ 172,889 | \$ 66,032 | | \$ 238,921 | -\$ 2,182,658 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 39,608,146 | \$ 2,191,430 | -\$ 228,869 | \$ 41,570,707 | -\$ 19,783,669 | -\$ 1,732,715 | \$ 212,727 | -\$ 21,303,657 | \$ 20,267,050 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 5,220 | \$ - | \$ 3,484 | -\$ 1,736 | \$ 4,509 | \$ 360 | -\$ 3,484 | \$ 1,385 | -\$ 351 |
| | | Total PP&E | \$ 39,602,926 | \$ 2,191,430 | -\$ 225,385 | \$ 41,568,971 | -\$ 19,779,160 | -\$ 1,732,355 | \$ 209,243 | -\$ 21,302,272 | \$ 20,266,699 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,732,355 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation -\$ 1,732,355

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives
Year 2014

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 280,635 | \$ 70,455 | -\$ 60,656 | \$ 290,434 | -\$ 145,380 | -\$ 63,180 | \$ 60,656 | -\$ 147,904 | \$ 142,530 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 41,977 | \$ 4,199 | | \$ 46,176 | -\$ 40,284 | -\$ 1,265 | | -\$ 41,549 | \$ 4,627 |
| N/A | 1805 | Land | \$ 144,137 | | | \$ 144,137 | \$ - | | | \$ - | \$ 144,137 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,126,896 | \$ 267,362 | | \$ 4,394,258 | -\$ 2,499,897 | -\$ 106,298 | | -\$ 2,606,195 | \$ 1,788,063 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 8,521,401 | \$ 840,061 | -\$ 35,763 | \$ 9,325,699 | -\$ 3,013,253 | -\$ 153,477 | \$ 27,893 | -\$ 3,138,837 | \$ 6,186,862 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 8,084,592 | \$ 388,030 | -\$ 36,817 | \$ 8,435,805 | -\$ 3,067,426 | -\$ 108,634 | \$ 28,544 | -\$ 3,147,516 | \$ 5,288,289 |
| 47 | 1840 | Underground Conduit | \$ 1,811,400 | \$ 386,153 | | \$ 2,197,553 | -\$ 872,705 | -\$ 21,864 | | -\$ 894,569 | \$ 1,302,984 |
| 47 | 1845 | Underground Conductors & Devices | \$ 3,341,491 | \$ 641,305 | | \$ 3,982,796 | -\$ 1,629,623 | -\$ 70,246 | | -\$ 1,699,869 | \$ 2,282,927 |
| 47 | 1850 | Line Transformers | \$ 3,843,662 | \$ 219,742 | | \$ 4,063,404 | -\$ 2,324,541 | -\$ 68,322 | | -\$ 2,392,863 | \$ 1,670,541 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 1,793,314 | \$ 253,873 | | \$ 2,047,187 | -\$ 936,618 | -\$ 27,465 | | -\$ 964,083 | \$ 1,083,104 |
| 47 | 1860 | Meters | \$ 309,186 | \$ 7,835 | -\$ 23,172 | \$ 293,849 | -\$ 136,037 | -\$ 11,941 | \$ 23,172 | -\$ 124,806 | \$ 169,043 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,330,009 | \$ 15,445 | | \$ 2,345,454 | -\$ 415,237 | -\$ 155,804 | | -\$ 571,041 | \$ 1,774,413 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,695,581 | \$ 66,391 | | \$ 1,761,972 | -\$ 888,770 | -\$ 45,101 | | -\$ 933,871 | \$ 828,101 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 64,111 | \$ 1,043 | -\$ 3,220 | \$ 61,934 | -\$ 29,643 | -\$ 6,463 | \$ 3,221 | -\$ 32,885 | \$ 29,049 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 228,012 | \$ 24,868 | -\$ 45,267 | \$ 207,613 | -\$ 115,024 | -\$ 48,095 | \$ 45,267 | -\$ 117,852 | \$ 89,761 |
| 10 | 1930 | Transportation Equipment | \$ 2,107,757 | \$ 46,252 | | \$ 2,154,009 | -\$ 1,366,265 | -\$ 185,431 | | -\$ 1,551,696 | \$ 602,313 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 276,935 | \$ 32,176 | -\$ 20,490 | \$ 288,621 | -\$ 131,556 | -\$ 29,304 | \$ 20,490 | -\$ 140,370 | \$ 148,251 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,680,410 | -\$ 26,695 | | -\$ 1,707,105 | \$ 106,852 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 5,220 | | -\$ 3,484 | \$ 1,736 | -\$ 4,495 | -\$ 375 | \$ 3,484 | -\$ 1,386 | \$ 350 |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 1,347,819 | -\$ 1,073,760 | | -\$ 2,421,579 | \$ 155,675 | \$ 43,125 | | \$ 198,800 | -\$ 2,222,779 |
| 47 | 2440 | Deferred Revenue ⁵ | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 39,608,146 | \$ 2,191,430 | -\$ 228,869 | \$ 41,570,707 | -\$ 19,141,489 | -\$ 1,086,835 | \$ 212,727 | -\$ 20,015,597 | \$ 21,555,110 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 5,220 | \$ - | \$ 3,484 | -\$ 1,736 | \$ 4,495 | \$ 375 | -\$ 3,484 | \$ 1,386 | -\$ 350 |
| | | Total PP&E | \$ 39,602,926 | \$ 2,191,430 | -\$ 225,385 | \$ 41,568,971 | -\$ 19,136,994 | -\$ 1,086,460 | \$ 209,243 | -\$ 20,014,211 | \$ 21,554,760 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁶ | | | | | | | | | |
| | | Total | | | | | -\$ 1,086,460 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation -\$ 1,086,460

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
 Year 2015 without change in policies

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|-------------------|----------------------|--------------------------|---------------------|------------------|----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 290,434 | \$ 33,410 | \$ 33,285 | \$ 290,559 | \$ 147,890 | \$ 61,428 | \$ 33,285 | \$ 176,033 | \$ 114,526 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ - | \$ 8,492 | \$ - | \$ 8,492 | \$ - | \$ - | \$ - | \$ - | \$ - |
| N/A | 1805 | Land | \$ 46,176 | \$ - | \$ - | \$ 46,176 | \$ 41,548 | \$ 2,028 | \$ - | \$ 43,576 | \$ 11,092 |
| 47 | 1808 | Buildings | \$ 144,137 | \$ 7,248 | \$ - | \$ 151,385 | \$ - | \$ - | \$ - | \$ - | \$ 151,385 |
| 13 | 1810 | Leasehold Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,394,258 | \$ - | \$ - | \$ 4,394,258 | \$ 2,626,481 | \$ 122,671 | \$ - | \$ 2,749,152 | \$ 1,645,106 |
| 47 | 1825 | Storage Battery Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 804,298 | \$ 976,526 | \$ 52,164 | \$ 1,728,660 | \$ 27,893 | \$ 3,086 | \$ 30,979 | \$ 1,759,639 | \$ - |
| 47 | 1835 | Overhead Conductors & Devices | \$ 16,957,206 | \$ 469,995 | \$ 30,630 | \$ 17,396,571 | \$ 7,129,823 | \$ 714,261 | \$ 1,478 | \$ 7,842,606 | \$ 9,553,965 |
| 47 | 1840 | Underground Conduit | \$ 5,539,044 | \$ 80,997 | \$ - | \$ 5,620,041 | \$ 2,850,212 | \$ 246,395 | \$ - | \$ 3,096,607 | \$ 2,523,434 |
| 47 | 1845 | Underground Conductors & Devices | \$ 641,305 | \$ 143,101 | \$ 115 | \$ 784,291 | \$ - | \$ 115 | \$ 115 | \$ 784,406 | \$ - |
| 47 | 1850 | Line Transformers | \$ 4,063,404 | \$ 197,455 | \$ 739 | \$ 4,260,120 | \$ 2,548,190 | \$ 130,823 | \$ 134 | \$ 2,678,879 | \$ 1,581,241 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,047,187 | \$ 82,168 | \$ - | \$ 2,129,355 | \$ 1,054,956 | \$ 74,451 | \$ - | \$ 1,129,407 | \$ 999,948 |
| 47 | 1860 | Meters | \$ 293,849 | \$ - | \$ 861 | \$ 292,988 | \$ 124,819 | \$ 11,405 | \$ 861 | \$ 135,363 | \$ 157,625 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,345,454 | \$ 7,103 | \$ - | \$ 2,352,557 | \$ 571,123 | \$ 156,364 | \$ - | \$ 727,487 | \$ 1,625,070 |
| N/A | 1905 | Land | \$ 135,692 | \$ - | \$ - | \$ 135,692 | \$ - | \$ - | \$ - | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,761,972 | \$ 115,630 | \$ - | \$ 1,877,602 | \$ 931,672 | \$ 48,333 | \$ - | \$ 980,005 | \$ 897,597 |
| 13 | 1910 | Leasehold Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 61,934 | \$ 12,839 | \$ 3,403 | \$ 71,370 | \$ 32,881 | \$ 6,839 | \$ 3,403 | \$ 36,317 | \$ 35,053 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 207,613 | \$ 46,116 | \$ 30,610 | \$ 223,119 | \$ 117,839 | \$ 46,134 | \$ 30,610 | \$ 133,363 | \$ 89,756 |
| 10 | 1930 | Transportation Equipment | \$ 2,154,009 | \$ - | \$ - | \$ 2,154,009 | \$ 1,544,157 | \$ 168,568 | \$ - | \$ 1,712,725 | \$ 441,284 |
| 8 | 1935 | Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 288,621 | \$ 65,419 | \$ 4,893 | \$ 349,147 | \$ 140,365 | \$ 32,136 | \$ 4,893 | \$ 167,608 | \$ 181,539 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | \$ - | \$ - | \$ 1,813,957 | \$ 1,707,130 | \$ 26,707 | \$ - | \$ 1,733,837 | \$ 80,120 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,736 | \$ - | \$ - | \$ 1,736 | \$ 1,385 | \$ 174 | \$ - | \$ 1,559 | \$ 177 |
| 47 | 1990 | Other Tangible Property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 2,421,579 | \$ 134,720 | \$ - | \$ 2,556,299 | \$ 238,921 | \$ 108,915 | \$ - | \$ 347,836 | \$ 2,208,463 |
| 47 | 2440 | Deferred Revenue ² | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | Work in Progress | \$ - | \$ 64,510 | \$ - | \$ 64,510 | \$ - | \$ - | \$ - | \$ - | \$ 64,510 |
| | | Sub-Total | \$ 41,570,707 | \$ 2,176,289 | \$ 156,700 | \$ 43,590,296 | \$ 21,303,657 | \$ 1,739,802 | \$ 77,865 | \$ 22,965,694 | \$ 20,624,702 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | \$ - | \$ - | |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 1,736 | \$ 64,510 | \$ - | \$ 66,246 | \$ 1,385 | \$ 174 | \$ - | \$ 1,559 | \$ 64,687 |
| | | Total PP&E | \$ 41,568,971 | \$ 2,111,779 | \$ 156,700 | \$ 43,524,050 | \$ 21,302,272 | \$ 1,739,628 | \$ 77,865 | \$ 22,964,035 | \$ 20,560,015 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁴ | | | | | | | | | |
| | | Total | | | | | \$ 1,739,628 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,739,628

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives
 Year 2015

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|-------------------|----------------------|--------------------------|---------------------|------------------|----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 290,434 | \$ 33,410 | \$ 33,285 | \$ 290,559 | \$ 147,904 | \$ 61,435 | \$ 33,285 | \$ 176,054 | \$ 114,505 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ - | \$ 8,492 | \$ - | \$ 8,492 | \$ - | \$ - | \$ - | \$ - | \$ - |
| N/A | 1805 | Land | \$ 46,176 | \$ - | \$ - | \$ 46,176 | \$ 41,549 | \$ 1,179 | \$ - | \$ 42,728 | \$ 11,940 |
| 47 | 1808 | Buildings | \$ 144,137 | \$ 7,248 | \$ - | \$ 151,385 | \$ - | \$ - | \$ - | \$ - | \$ 151,385 |
| 13 | 1810 | Leasehold Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,394,258 | \$ - | \$ - | \$ 4,394,258 | \$ 2,606,195 | \$ 109,339 | \$ - | \$ 2,715,534 | \$ 1,678,724 |
| 47 | 1825 | Storage Battery Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 9,325,699 | \$ 976,526 | \$ 52,164 | \$ 10,250,061 | \$ 3,138,837 | \$ 173,357 | \$ 3,086 | \$ 3,309,108 | \$ 6,940,953 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 8,435,805 | \$ 469,995 | \$ 30,630 | \$ 8,875,170 | \$ 3,147,516 | \$ 116,615 | \$ 1,478 | \$ 3,265,653 | \$ 5,612,517 |
| 47 | 1840 | Underground Conduit | \$ 2,197,553 | \$ 80,997 | \$ - | \$ 2,278,550 | \$ 894,569 | \$ 25,317 | \$ - | \$ 919,886 | \$ 1,358,664 |
| 47 | 1845 | Underground Conductors & Devices | \$ 3,982,796 | \$ 143,101 | \$ 115 | \$ 4,125,782 | \$ 1,699,869 | \$ 80,647 | \$ 115 | \$ 1,780,401 | \$ 2,345,381 |
| 47 | 1850 | Line Transformers | \$ 4,063,404 | \$ 197,455 | \$ 739 | \$ 4,260,120 | \$ 2,392,863 | \$ 74,197 | \$ 134 | \$ 2,466,926 | \$ 1,793,194 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,047,187 | \$ 82,168 | \$ - | \$ 2,129,355 | \$ 964,083 | \$ 31,180 | \$ - | \$ 995,263 | \$ 1,134,092 |
| 47 | 1860 | Meters | \$ 293,849 | \$ - | \$ 861 | \$ 292,988 | \$ 124,806 | \$ 11,399 | \$ 861 | \$ 135,344 | \$ 157,644 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,345,454 | \$ 7,103 | \$ - | \$ 2,352,557 | \$ 571,041 | \$ 156,314 | \$ - | \$ 727,355 | \$ 1,625,202 |
| N/A | 1905 | Land | \$ 135,692 | \$ - | \$ - | \$ 135,692 | \$ - | \$ - | \$ - | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,761,972 | \$ 115,630 | \$ - | \$ 1,877,602 | \$ 933,871 | \$ 50,549 | \$ - | \$ 984,420 | \$ 893,182 |
| 13 | 1910 | Leasehold Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 61,934 | \$ 12,839 | \$ 3,403 | \$ 71,370 | \$ 32,885 | \$ 6,835 | \$ 3,403 | \$ 36,317 | \$ 35,053 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 207,613 | \$ 46,116 | \$ 30,610 | \$ 223,119 | \$ 117,852 | \$ 46,140 | \$ 30,610 | \$ 133,382 | \$ 89,737 |
| 10 | 1930 | Transportation Equipment | \$ 2,154,009 | \$ - | \$ - | \$ 2,154,009 | \$ 1,551,696 | \$ 171,299 | \$ - | \$ 1,722,995 | \$ 431,014 |
| 8 | 1935 | Stores Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 288,621 | \$ 65,419 | \$ 4,893 | \$ 349,147 | \$ 140,370 | \$ 32,120 | \$ 4,893 | \$ 167,597 | \$ 181,550 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | \$ - | \$ - | \$ 1,813,957 | \$ 1,707,105 | \$ 26,695 | \$ - | \$ 1,733,800 | \$ 80,157 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,736 | \$ - | \$ - | \$ 1,736 | \$ 1,386 | \$ 174 | \$ - | \$ 1,560 | \$ 176 |
| 47 | 1990 | Other Tangible Property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 2,421,579 | \$ 134,720 | \$ - | \$ 2,556,299 | \$ 198,800 | \$ 58,488 | \$ - | \$ 257,288 | \$ 2,299,011 |
| 47 | 2440 | Deferred Revenue ² | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | Work in Progress | \$ - | \$ 64,510 | \$ - | \$ 64,510 | \$ - | \$ - | \$ - | \$ - | \$ 64,510 |
| | | Sub-Total | \$ 41,570,707 | \$ 2,176,289 | \$ 156,700 | \$ 43,590,296 | \$ 20,015,597 | \$ 1,116,302 | \$ 77,865 | \$ 21,054,034 | \$ 22,536,262 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | | | | | | |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | | | | | | | | | |
| | | | \$ 1,736 | \$ 64,510 | \$ - | \$ 66,246 | \$ 1,386 | \$ 174 | \$ - | \$ 1,560 | \$ 64,686 |
| | | Total PP&E | \$ 41,568,971 | \$ 2,111,779 | \$ 156,700 | \$ 43,524,050 | \$ 20,014,211 | \$ 1,116,128 | \$ 77,865 | \$ 21,052,474 | \$ 22,471,576 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁴ | | | | | | | | | |
| | | Total | | | | | \$ 1,116,128 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,116,128

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
Year 2016

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 290,559 | | -\$ 32,234 | \$ 258,325 | -\$ 176,033 | -\$ 41,678 | \$ 32,234 | -\$ 185,477 | \$ 72,848 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 54,668 | \$ 5,590 | -\$ 506 | \$ 59,752 | -\$ 43,576 | -\$ 3,436 | \$ 506 | -\$ 46,506 | \$ 13,246 |
| N/A | 1805 | Land | \$ 151,385 | | | \$ 151,385 | \$ - | | | \$ - | \$ 151,385 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,394,258 | \$ 2,818,926 | -\$ 7,240 | \$ 7,205,944 | -\$ 2,749,152 | -\$ 164,069 | \$ 1,975 | -\$ 2,911,246 | \$ 4,294,698 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 1,728,660 | \$ 987,433 | -\$ 34,821 | \$ 2,681,272 | \$ 30,979 | | \$ 3,057 | \$ 34,036 | \$ 2,715,308 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 17,396,571 | \$ 598,251 | -\$ 26,346 | \$ 17,968,476 | -\$ 7,842,606 | -\$ 758,452 | \$ 1,872 | -\$ 8,599,186 | \$ 9,369,290 |
| 47 | 1840 | Underground Conduit | \$ 5,620,041 | \$ 174,585 | | \$ 5,794,626 | -\$ 3,096,607 | -\$ 252,945 | | -\$ 3,349,552 | \$ 2,445,074 |
| 47 | 1845 | Underground Conductors & Devices | \$ 784,291 | \$ 303,479 | | \$ 1,087,770 | \$ 115 | | | \$ 115 | \$ 1,087,885 |
| 47 | 1850 | Line Transformers | \$ 4,260,120 | \$ 361,784 | -\$ 17,925 | \$ 4,603,979 | -\$ 2,678,879 | -\$ 132,637 | \$ 2,151 | -\$ 2,809,365 | \$ 1,794,614 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,129,355 | \$ 275,959 | | \$ 2,405,314 | -\$ 1,129,407 | -\$ 78,399 | | -\$ 1,207,806 | \$ 1,197,508 |
| 47 | 1860 | Meters | \$ 292,988 | | -\$ 1,399 | \$ 291,589 | -\$ 135,363 | -\$ 12,209 | \$ 1,399 | -\$ 146,173 | \$ 145,416 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,352,557 | \$ 54,627 | | \$ 2,407,184 | -\$ 727,487 | -\$ 156,364 | | -\$ 883,851 | \$ 1,523,333 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,877,602 | | | \$ 1,877,602 | -\$ 980,005 | -\$ 51,657 | | -\$ 1,031,662 | \$ 845,940 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 71,370 | | -\$ 954 | \$ 70,416 | \$ 36,317 | -\$ 5,775 | \$ 954 | -\$ 41,138 | \$ 29,278 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 223,119 | \$ 3,253 | -\$ 7,925 | \$ 218,447 | -\$ 133,363 | -\$ 34,181 | \$ 7,925 | -\$ 159,619 | \$ 58,828 |
| 10 | 1930 | Transportation Equipment | \$ 2,154,009 | | -\$ 12,154 | \$ 2,141,855 | -\$ 1,712,725 | -\$ 99,436 | \$ 12,154 | -\$ 1,800,007 | \$ 341,848 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 349,147 | \$ 22,300 | -\$ 11,212 | \$ 360,235 | -\$ 167,608 | -\$ 34,076 | \$ 11,212 | -\$ 190,472 | \$ 169,763 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,733,837 | -\$ 26,707 | | -\$ 1,760,544 | \$ 53,413 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,736 | | -\$ 523 | \$ 1,213 | -\$ 1,559 | -\$ 177 | \$ 523 | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 2,556,299 | -\$ 396,371 | | -\$ 2,952,670 | \$ 347,836 | \$ 110,180 | | \$ 458,016 | -\$ 2,494,654 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 64,510 | -\$ 41,711 | | \$ 22,799 | \$ - | | | \$ - | \$ 22,799 |
| | | Sub-Total | \$ 43,590,296 | \$ 5,168,105 | -\$ 153,239 | \$ 48,605,162 | -\$ 22,965,594 | -\$ 1,742,018 | \$ 75,962 | -\$ 24,631,650 | \$ 23,973,512 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 66,246 | \$ 41,711 | \$ 523 | -\$ 24,012 | \$ 1,559 | \$ 177 | -\$ 523 | \$ 1,213 | -\$ 22,799 |
| | | Total PP&E | \$ 43,524,050 | \$ 5,209,816 | -\$ 152,716 | \$ 48,581,150 | -\$ 22,964,035 | -\$ 1,741,841 | \$ 75,439 | -\$ 24,630,437 | \$ 23,950,713 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable³ | | | | | | | | | |
| | | Total | | | | | -\$ 1,741,841 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 1,741,841**

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard **CGAAP** Revised **CGAAP** with change in asset useful lives
Year **2016**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 290,559 | | -\$ 32,234 | \$ 258,325 | -\$ 176,054 | -\$ 41,686 | \$ 32,234 | -\$ 185,506 | \$ 72,819 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 54,668 | \$ 5,590 | -\$ 506 | \$ 59,752 | -\$ 42,728 | -\$ 1,180 | \$ 506 | -\$ 43,402 | \$ 16,350 |
| N/A | 1805 | Land | \$ 151,385 | | | \$ 151,385 | \$ - | | | \$ - | \$ 151,385 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 4,394,258 | \$ 2,818,926 | -\$ 7,240 | \$ 7,205,944 | -\$ 2,715,534 | -\$ 144,964 | \$ 1,975 | -\$ 2,858,523 | \$ 4,347,421 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 10,250,061 | \$ 987,433 | -\$ 34,821 | \$ 11,202,673 | -\$ 3,309,108 | -\$ 194,124 | \$ 3,057 | -\$ 3,500,175 | \$ 7,702,498 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 8,875,170 | \$ 598,251 | -\$ 26,346 | \$ 9,447,075 | -\$ 3,262,653 | -\$ 126,461 | \$ 1,872 | -\$ 3,387,242 | \$ 6,059,833 |
| 47 | 1840 | Underground Conduit | \$ 2,278,550 | \$ 174,585 | | \$ 2,453,135 | -\$ 919,886 | -\$ 27,523 | | -\$ 947,409 | \$ 1,505,726 |
| 47 | 1845 | Underground Conductors & Devices | \$ 4,125,782 | \$ 303,479 | | \$ 4,429,261 | -\$ 1,780,401 | -\$ 86,474.08 | | -\$ 1,866,875 | \$ 2,562,386 |
| 47 | 1850 | Line Transformers | \$ 4,260,120 | \$ 361,784 | -\$ 17,925 | \$ 4,603,979 | -\$ 2,466,926 | -\$ 82,166 | \$ 2,151 | -\$ 2,546,941 | \$ 2,057,038 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,129,355 | \$ 275,959 | | \$ 2,405,314 | -\$ 995,263 | -\$ 35,262 | | -\$ 1,030,525 | \$ 1,374,789 |
| 47 | 1860 | Meters | \$ 292,988 | | -\$ 1,399 | \$ 291,589 | -\$ 135,344 | -\$ 12,959 | \$ 1,399 | -\$ 146,904 | \$ 144,685 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,352,557 | \$ 54,627 | | \$ 2,407,184 | -\$ 727,355 | -\$ 156,742 | | -\$ 884,097 | \$ 1,523,087 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,877,602 | | | \$ 1,877,602 | -\$ 984,420 | -\$ 53,561 | | -\$ 1,037,981 | \$ 839,621 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 71,370 | | -\$ 954 | \$ 70,416 | -\$ 36,317 | -\$ 5,788 | \$ 954 | -\$ 41,151 | \$ 29,265 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 223,119 | \$ 3,253 | -\$ 7,925 | \$ 218,447 | -\$ 133,382 | -\$ 34,226 | \$ 7,925 | -\$ 159,683 | \$ 58,764 |
| 10 | 1930 | Transportation Equipment | \$ 2,154,009 | | -\$ 12,154 | \$ 2,141,855 | -\$ 1,722,995 | -\$ 104,578 | \$ 12,154 | -\$ 1,815,419 | \$ 326,436 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 349,147 | \$ 22,300 | -\$ 11,212 | \$ 360,235 | -\$ 167,597 | -\$ 34,140 | \$ 11,212 | -\$ 190,525 | \$ 169,710 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | | \$ 1,813,957 | -\$ 1,733,800 | -\$ 26,768 | | -\$ 1,760,568 | \$ 53,389 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,736 | | -\$ 523 | \$ 1,213 | -\$ 1,560 | -\$ 176 | \$ 523 | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 2,556,299 | -\$ 396,371 | | -\$ 2,952,670 | \$ 257,288 | \$ 65,438 | | \$ 322,726 | -\$ 2,629,944 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 64,510 | -\$ 41,711 | | \$ 22,799 | \$ - | | | \$ - | \$ 22,799 |
| | | Sub-Total | \$ 43,590,296 | \$ 5,168,105 | -\$ 153,239 | \$ 48,605,162 | -\$ 21,054,034 | -\$ 1,103,341 | \$ 75,962 | -\$ 22,081,413 | \$ 26,523,749 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 66,246 | \$ 41,711 | \$ 523 | -\$ 24,012 | \$ 1,560 | \$ 176 | -\$ 523 | \$ 1,213 | -\$ 22,799 |
| | | Total PP&E | \$ 43,524,050 | \$ 5,209,816 | -\$ 152,716 | \$ 48,581,150 | -\$ 21,052,474 | -\$ 1,103,165 | \$ 75,439 | -\$ 22,080,200 | \$ 26,500,950 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ³ | | | | | | | | | |
| | | Total | | | | | -\$ 1,103,165 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 1,103,165**

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
Year 2017

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 258,325 | \$ 2,923 | -\$ 26,077 | \$ 235,171 | -\$ 185,477 | -\$ 31,797 | \$ 26,077 | -\$ 191,197 | \$ 43,974 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 59,752 | \$ 5,764 | | \$ 65,516 | -\$ 46,506 | -\$ 4,402 | | -\$ 50,908 | \$ 14,608 |
| N/A | 1805 | Land | \$ 151,385 | | -\$ 20,733 | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 7,205,944 | \$ 644,217 | | \$ 7,850,161 | -\$ 2,911,246 | -\$ 207,391 | | -\$ 3,118,638 | \$ 4,731,523 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 2,681,272 | \$ 734,181 | -\$ 55,990 | \$ 3,359,463 | \$ 34,036 | | \$ 5,693 | \$ 39,729 | \$ 3,399,192 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 17,968,476 | \$ 473,076 | -\$ 14,681 | \$ 18,426,871 | -\$ 8,599,186 | -\$ 798,154 | \$ 1,495 | -\$ 9,395,845 | \$ 9,031,026 |
| 47 | 1840 | Underground Conduit | \$ 5,794,626 | \$ 453,641 | | \$ 6,248,267 | -\$ 3,349,552 | -\$ 275,236 | | -\$ 3,624,788 | \$ 2,623,479 |
| 47 | 1845 | Underground Conductors & Devices | \$ 1,087,770 | \$ 244,608 | | \$ 1,332,378 | \$ 115 | | | \$ 115 | \$ 1,332,493 |
| 47 | 1850 | Line Transformers | \$ 4,603,979 | \$ 463,334 | -\$ 52,368 | \$ 5,014,945 | -\$ 2,809,365 | -\$ 142,746 | \$ 11,159 | -\$ 2,940,952 | \$ 2,073,993 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,405,314 | \$ 397,222 | | \$ 2,802,536 | -\$ 1,207,806 | -\$ 89,134 | | -\$ 1,296,940 | \$ 1,505,596 |
| 47 | 1860 | Meters | \$ 291,589 | \$ 2,066 | -\$ 2,330 | \$ 291,325 | -\$ 146,173 | -\$ 10,691 | \$ 2,330 | -\$ 154,534 | \$ 136,791 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,407,184 | \$ 78,053 | | \$ 2,485,237 | -\$ 883,851 | -\$ 162,607 | | -\$ 1,046,458 | \$ 1,438,779 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,877,602 | \$ 6,171 | -\$ 3,148 | \$ 1,880,625 | -\$ 1,031,662 | -\$ 50,644 | \$ 3,148 | -\$ 1,079,158 | \$ 801,467 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 70,416 | \$ 3,294 | -\$ 649 | \$ 73,061 | -\$ 41,138 | -\$ 5,626 | \$ 649 | -\$ 46,115 | \$ 26,946 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 218,447 | \$ 18,677 | -\$ 55,738 | \$ 181,386 | -\$ 159,619 | -\$ 26,826 | \$ 55,738 | -\$ 130,707 | \$ 50,679 |
| 10 | 1930 | Transportation Equipment | \$ 2,141,855 | \$ 9,466 | | \$ 2,151,321 | -\$ 1,800,007 | -\$ 66,186.21 | | -\$ 1,866,193 | \$ 285,128 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 360,235 | \$ 35,588 | -\$ 15,536 | \$ 380,287 | -\$ 190,472 | -\$ 33,236 | \$ 15,536 | -\$ 208,172 | \$ 172,115 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | -\$ 83,100 | \$ 1,730,857 | -\$ 1,760,544 | -\$ 26,708 | \$ 83,100 | -\$ 1,704,152 | \$ 26,705 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 2,952,670 | -\$ 349,120 | | -\$ 3,301,790 | \$ 458,016 | \$ 125,090 | | \$ 583,106 | -\$ 2,718,684 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 22,799 | -\$ 22,799 | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 48,605,162 | \$ 3,200,362 | -\$ 330,350 | \$ 51,475,174 | -\$ 24,631,650 | -\$ 1,806,295 | \$ 204,925 | -\$ 26,233,020 | \$ 25,242,154 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 24,012 | \$ 22,799 | \$ - | -\$ 1,213 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | \$ - |
| | | Total PP&E | \$ 48,581,150 | \$ 3,223,161 | -\$ 330,350 | \$ 51,473,961 | -\$ 24,630,437 | -\$ 1,806,295 | \$ 204,925 | -\$ 26,231,807 | \$ 25,242,154 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁴ | | | | | | | | | |
| | | Total | | | | | -\$ 1,806,295 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,806,295

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives
Year 2017

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|-------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 258,325 | \$ 2,923 | -\$ 26,077 | \$ 235,171 | -\$ 185,506 | -\$ 31,767 | \$ 26,077 | -\$ 191,196 | \$ 43,975 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 59,752 | \$ 5,764 | | \$ 65,516 | -\$ 43,402 | -\$ 1,008 | | -\$ 44,410 | \$ 21,106 |
| N/A | 1805 | Land | \$ 151,385 | | -\$ 20,733 | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 7,205,944 | \$ 644,217 | | \$ 7,850,161 | -\$ 2,858,523 | -\$ 181,703.94 | | -\$ 3,040,227 | \$ 4,809,934 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 11,202,673 | \$ 734,181 | -\$ 55,990 | \$ 11,880,864 | -\$ 3,500,175 | -\$ 211,638 | \$ 5,693 | -\$ 3,706,120 | \$ 8,174,744 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 9,447,075 | \$ 473,076 | -\$ 14,681 | \$ 9,905,470 | -\$ 3,387,242 | -\$ 135,769 | \$ 1,495 | -\$ 3,521,516 | \$ 6,383,954 |
| 47 | 1840 | Underground Conduit | \$ 2,453,135 | \$ 453,641 | | \$ 2,906,776 | -\$ 947,409 | -\$ 32,675 | | -\$ 980,084 | \$ 1,926,692 |
| 47 | 1845 | Underground Conductors & Devices | \$ 4,429,261 | \$ 244,608 | | \$ 4,673,869 | -\$ 1,866,875 | -\$ 93,075.36 | | -\$ 1,959,951 | \$ 2,713,918 |
| 47 | 1850 | Line Transformers | \$ 4,603,979 | \$ 463,334 | -\$ 52,368 | \$ 5,014,945 | -\$ 2,546,941 | -\$ 91,646 | \$ 11,159 | -\$ 2,627,428 | \$ 2,387,517 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,405,314 | \$ 397,222 | | \$ 2,802,536 | -\$ 1,030,525 | -\$ 42,627 | | -\$ 1,073,152 | \$ 1,729,384 |
| 47 | 1860 | Meters | \$ 291,589 | \$ 2,066 | -\$ 2,330 | \$ 291,325 | -\$ 146,904 | -\$ 10,686 | \$ 2,330 | -\$ 155,260 | \$ 136,065 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,407,184 | \$ 78,053 | | \$ 2,485,237 | -\$ 884,097 | -\$ 162,555 | | -\$ 1,046,652 | \$ 1,438,585 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,877,602 | \$ 6,171 | -\$ 3,148 | \$ 1,880,625 | -\$ 1,037,981 | -\$ 52,675 | \$ 3,148 | -\$ 1,087,508 | \$ 793,117 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 70,416 | \$ 3,294 | -\$ 649 | \$ 73,061 | -\$ 41,151 | -\$ 5,622 | \$ 649 | -\$ 46,124 | \$ 26,937 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 218,447 | \$ 18,677 | -\$ 55,738 | \$ 181,386 | -\$ 159,683 | -\$ 26,763 | \$ 55,738 | -\$ 130,708 | \$ 50,678 |
| 10 | 1930 | Transportation Equipment | \$ 2,141,855 | \$ 9,466 | | \$ 2,151,321 | -\$ 1,815,419 | -\$ 72,276.84 | | -\$ 1,887,695 | \$ 263,626 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 360,235 | \$ 35,588 | -\$ 15,536 | \$ 380,287 | -\$ 190,525 | -\$ 33,219 | \$ 15,536 | -\$ 208,208 | \$ 172,079 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,813,957 | | -\$ 83,100 | \$ 1,730,857 | -\$ 1,760,568 | -\$ 26,695 | \$ 83,100 | -\$ 1,704,163 | \$ 26,694 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 2,952,670 | -\$ 349,120 | | -\$ 3,301,790 | \$ 322,726 | \$ 75,220 | | \$ 397,946 | -\$ 2,903,844 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 22,799 | -\$ 22,799 | | \$ - | \$ - | | | \$ - | \$ - |
| | | Sub-Total | \$ 48,605,162 | \$ 3,200,362 | -\$ 330,350 | \$ 51,475,174 | -\$ 22,081,413 | -\$ 1,137,181 | \$ 204,925 | -\$ 23,013,669 | \$ 28,461,505 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 24,012 | \$ 22,799 | \$ - | -\$ 1,213 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | \$ - |
| | | Total PP&E | \$ 48,581,150 | \$ 3,223,161 | -\$ 330,350 | \$ 51,473,961 | -\$ 22,080,200 | -\$ 1,137,181 | \$ 204,925 | -\$ 23,012,456 | \$ 28,461,505 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ⁴ | | | | | | | | | |
| | | Total | | | | | -\$ 1,137,181 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,137,181

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
Year 2018

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 235,171 | \$ 7,930 | -\$ 31,527 | \$ 211,574 | -\$ 191,197 | -\$ 25,654 | \$ 31,527 | -\$ 185,324 | \$ 26,250 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 65,516 | \$ 11,123 | | \$ 76,639 | -\$ 50,908 | -\$ 4,223 | | -\$ 55,131 | \$ 21,508 |
| N/A | 1805 | Land | \$ 130,652 | | | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 7,850,161 | \$ 155,492 | | \$ 8,005,653 | -\$ 3,118,638 | -\$ 218,750 | | -\$ 3,337,388 | \$ 4,668,265 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 3,359,463 | \$ 681,759 | -\$ 36,670 | \$ 4,004,552 | \$ 39,729 | | \$ 4,492 | \$ 44,221 | \$ 4,048,773 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 18,426,871 | \$ 328,534 | -\$ 31,074 | \$ 18,724,331 | -\$ 9,395,845 | -\$ 815,607 | \$ 3,637 | -\$ 10,207,815 | \$ 8,516,516 |
| 47 | 1840 | Underground Conduit | \$ 6,248,267 | \$ 173,818 | | \$ 6,422,085 | -\$ 3,624,788 | -\$ 294,708 | | -\$ 3,919,496 | \$ 2,502,589 |
| 47 | 1845 | Underground Conductors & Devices | \$ 1,332,378 | \$ 253,586 | | \$ 1,585,964 | \$ 115 | | | \$ 115 | \$ 1,586,079 |
| 47 | 1850 | Line Transformers | \$ 5,014,945 | \$ 190,291 | -\$ 4,215 | \$ 5,201,021 | -\$ 2,940,952 | -\$ 149,557 | \$ 3,594 | -\$ 3,086,915 | \$ 2,114,106 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,802,536 | \$ 180,038 | | \$ 2,982,574 | -\$ 1,296,940 | -\$ 97,511 | | -\$ 1,394,451 | \$ 1,588,123 |
| 47 | 1860 | Meters | \$ 291,325 | | -\$ 2,746 | \$ 288,579 | -\$ 154,534 | -\$ 10,150 | \$ 2,746 | -\$ 161,938 | \$ 126,641 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,485,237 | \$ 137,444 | | \$ 2,622,681 | -\$ 1,046,458 | -\$ 169,790 | | -\$ 1,216,248 | \$ 1,406,433 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,880,625 | \$ 29,413 | | \$ 1,910,038 | -\$ 1,079,158 | -\$ 51,312 | | -\$ 1,130,470 | \$ 779,568 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 73,061 | \$ 7,065 | -\$ 2,715 | \$ 77,411 | -\$ 46,115 | -\$ 5,980 | \$ 2,715 | -\$ 49,380 | \$ 28,031 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 181,386 | \$ 38,388 | -\$ 9,662 | \$ 210,112 | -\$ 130,707 | -\$ 23,495 | \$ 9,662 | -\$ 144,540 | \$ 65,572 |
| 10 | 1930 | Transportation Equipment | \$ 2,151,321 | \$ 4,208 | | \$ 2,155,529 | -\$ 1,866,193 | -\$ 61,928 | | -\$ 1,928,121 | \$ 227,408 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 380,287 | \$ 62,954 | -\$ 11,949 | \$ 431,292 | -\$ 208,172 | -\$ 34,277 | \$ 11,949 | -\$ 230,500 | \$ 200,792 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | | \$ 1,730,857 | -\$ 1,704,152 | -\$ 5,935 | | -\$ 1,710,087 | \$ 20,770 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 3,301,790 | -\$ 171,780 | | -\$ 3,473,570 | \$ 583,106 | \$ 135,508 | | \$ 718,614 | -\$ 2,754,956 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | \$ 114,789 | | \$ 114,789 | \$ - | | | \$ - | \$ 114,789 |
| | | Sub-Total | \$ 51,475,174 | \$ 2,050,252 | -\$ 130,558 | \$ 53,549,668 | -\$ 26,233,020 | -\$ 1,833,369 | \$ 70,322 | -\$ 27,996,067 | \$ 25,553,601 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 1,213 | -\$ 114,789 | \$ - | -\$ 116,002 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | -\$ 114,789 |
| | | Total PP&E | \$ 51,473,961 | \$ 2,090,263 | -\$ 130,558 | \$ 53,433,666 | -\$ 26,231,807 | -\$ 1,833,369 | \$ 70,322 | -\$ 27,994,854 | \$ 25,438,812 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable³ | | | | | | | | | |
| | | Total | | | | | -\$ 1,833,369 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,833,369

ORILLIA POWER DISTRIBUTION CORPORATION
Appendix 2-BA
Fixed Asset Continuity Schedule

Accounting Standard **CGAAP** Revised **CGAAP** with change in asset useful lives
Year **2018**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|--------------------|----------------------|--------------------------|----------------------|------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 235,171 | \$ 7,930 | -\$ 31,527 | \$ 211,574 | -\$ 191,196 | -\$ 25,654 | \$ 31,527 | -\$ 185,323 | \$ 26,251 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 65,516 | \$ 11,123 | | \$ 76,639 | -\$ 44,410 | -\$ 840 | | -\$ 45,250 | \$ 31,389 |
| N/A | 1805 | Land | \$ 130,652 | | | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 7,850,161 | \$ 155,492 | | \$ 8,005,653 | -\$ 3,040,227 | -\$ 195,222 | | -\$ 3,235,450 | \$ 4,770,203 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 11,880,864 | \$ 681,759 | -\$ 36,670 | \$ 12,525,953 | -\$ 3,706,120 | -\$ 226,101 | \$ 4,492 | -\$ 3,927,729 | \$ 8,598,224 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 9,905,470 | \$ 328,534 | -\$ 31,074 | \$ 10,202,930 | -\$ 3,521,516 | -\$ 143,106 | \$ 3,637 | -\$ 3,660,985 | \$ 6,541,945 |
| 47 | 1840 | Underground Conduit | \$ 2,906,776 | \$ 173,818 | | \$ 3,080,594 | -\$ 980,084 | -\$ 37,914 | | -\$ 1,017,998 | \$ 2,062,596 |
| 47 | 1845 | Underground Conductors & Devices | \$ 4,673,869 | \$ 253,586 | | \$ 4,927,455 | -\$ 1,959,951 | -\$ 99,327 | | -\$ 2,059,277 | \$ 2,868,178 |
| 47 | 1850 | Line Transformers | \$ 5,014,945 | \$ 190,291 | -\$ 4,215 | \$ 5,201,021 | -\$ 2,627,428 | -\$ 97,939 | \$ 3,594 | -\$ 2,721,773 | \$ 2,479,248 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,802,536 | \$ 180,038 | | \$ 2,982,574 | -\$ 1,073,152 | -\$ 49,056 | | -\$ 1,122,208 | \$ 1,860,366 |
| 47 | 1860 | Meters | \$ 291,325 | | -\$ 2,746 | \$ 288,579 | -\$ 155,260 | -\$ 10,146 | \$ 2,746 | -\$ 162,660 | \$ 125,919 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,485,237 | \$ 137,444 | | \$ 2,622,681 | -\$ 1,046,652 | -\$ 169,773 | | -\$ 1,216,425 | \$ 1,406,256 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,880,625 | \$ 29,413 | | \$ 1,910,038 | -\$ 1,087,508 | -\$ 54,465 | | -\$ 1,141,973 | \$ 768,065 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 73,061 | \$ 7,065 | -\$ 2,715 | \$ 77,411 | -\$ 46,124 | -\$ 5,981 | \$ 2,715 | -\$ 49,390 | \$ 28,021 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 181,386 | \$ 38,388 | -\$ 9,662 | \$ 210,112 | -\$ 130,708 | -\$ 23,495 | \$ 9,662 | -\$ 144,541 | \$ 65,571 |
| 10 | 1930 | Transportation Equipment | \$ 2,151,321 | \$ 4,208 | | \$ 2,155,529 | -\$ 1,887,695 | -\$ 70,632 | | -\$ 1,958,328 | \$ 197,201 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 380,287 | \$ 62,954 | -\$ 11,949 | \$ 431,292 | -\$ 208,208 | -\$ 34,288 | \$ 11,949 | -\$ 230,547 | \$ 200,745 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | | \$ 1,730,857 | -\$ 1,704,163 | -\$ 5,934 | | -\$ 1,710,097 | \$ 20,760 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 3,301,790 | -\$ 171,780 | | -\$ 3,473,570 | \$ 397,946 | \$ 82,087 | | \$ 480,033 | -\$ 2,993,537 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ - | \$ 114,789 | | \$ 114,789 | \$ - | | | \$ - | \$ 114,789 |
| | | Sub-Total | \$ 51,475,174 | \$ 2,205,052 | -\$ 130,558 | \$ 53,549,668 | -\$ 23,013,669 | -\$ 1,167,787 | \$ 70,322 | -\$ 24,111,134 | \$ 29,438,534 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 1,213 | -\$ 114,789 | \$ - | -\$ 116,002 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | -\$ 114,789 |
| | | Total PP&E | \$ 51,473,961 | \$ 2,090,263 | -\$ 130,558 | \$ 53,433,666 | -\$ 23,012,456 | -\$ 1,167,787 | \$ 70,322 | -\$ 24,109,921 | \$ 29,323,745 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁴ | | | | | | | | | |
| | | Total | | | | | -\$ 1,167,787 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 1,167,787**

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Former CGAAP without changes in policies
Year 2019

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|-------------------|----------------------|--------------------------|---------------------|-------------------|----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 211,574 | \$ 30,290 | \$ 70,455 | \$ 171,409 | \$ 185,324 | \$ 18,927 | \$ 70,455 | \$ 133,796 | \$ 37,613 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 76,639 | \$ 4,537 | | \$ 81,176 | \$ 55,131 | \$ 5,369 | | \$ 60,500 | \$ 20,676 |
| N/A | 1805 | Land | \$ 130,652 | | | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 8,005,653 | \$ 2,469,531 | \$ 20,329 | \$ 10,495,513 | \$ 3,337,388 | \$ 256,495 | \$ 66,155 | \$ 3,527,728 | \$ 6,967,785 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 4,004,552 | \$ 647,835 | \$ 32,764 | \$ 4,619,623 | \$ 44,221 | | \$ 5,396 | \$ 49,617 | \$ 4,669,240 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 18,724,331 | \$ 423,662 | \$ 7,224 | \$ 19,140,769 | \$ 10,207,815 | \$ 834,622 | \$ 1,093 | \$ 11,041,344 | \$ 8,099,425 |
| 47 | 1840 | Underground Conduit | \$ 6,422,085 | \$ 152,970 | | \$ 6,575,055 | \$ 3,919,496 | \$ 310,346 | | \$ 4,229,842 | \$ 2,345,213 |
| 47 | 1845 | Underground Conductors & Devices | \$ 1,585,964 | \$ 227,740 | \$ 240 | \$ 1,813,464 | \$ 115 | | \$ 240 | \$ 355 | \$ 1,813,819 |
| 47 | 1850 | Line Transformers | \$ 5,201,021 | \$ 104,974 | \$ 13,449 | \$ 5,292,546 | \$ 3,086,915 | \$ 151,641 | \$ 11,389 | \$ 3,227,167 | \$ 2,065,379 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,982,574 | \$ 185,417 | | \$ 3,167,991 | \$ 1,394,451 | \$ 102,302 | | \$ 1,496,753 | \$ 1,671,238 |
| 47 | 1860 | Meters | \$ 288,579 | \$ 1,640 | \$ 12,673 | \$ 277,546 | \$ 161,938 | \$ 9,474 | \$ 4,631 | \$ 166,781 | \$ 110,765 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,622,681 | \$ 32,555 | \$ 8,041 | \$ 2,663,277 | \$ 1,216,248 | \$ 175,457 | | \$ 1,391,705 | \$ 1,271,572 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,910,038 | \$ 15,186 | \$ 5,500 | \$ 1,919,724 | \$ 1,130,470 | \$ 52,053 | \$ 5,500 | \$ 1,177,023 | \$ 742,701 |
| 13 | 1910 | Leasehold Improvements | \$ 77,411 | \$ 18,671 | \$ 7,143 | \$ 88,939 | \$ 49,380 | \$ 6,723 | \$ 7,143 | \$ 48,960 | \$ 39,979 |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 210,112 | \$ 21,649 | \$ 24,868 | \$ 206,893 | \$ 144,540 | \$ 25,939 | \$ 24,868 | \$ 145,611 | \$ 61,282 |
| 10 | 1930 | Transportation Equipment | \$ 2,155,529 | \$ 43,712 | | \$ 2,199,241 | \$ 1,928,121 | \$ 57,801 | | \$ 1,985,922 | \$ 213,319 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 431,292 | \$ 41,471 | \$ 16,450 | \$ 456,313 | \$ 230,500 | \$ 37,108 | \$ 16,450 | \$ 251,158 | \$ 205,155 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | | \$ 1,730,857 | \$ 1,710,087 | \$ 5,935 | | \$ 1,716,022 | \$ 14,835 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | \$ 1,213 | | | \$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 3,473,570 | \$ 317,660 | | \$ 3,791,230 | \$ 718,614 | \$ 145,297 | | \$ 863,911 | \$ 2,927,319 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 114,789 | \$ 121,500 | \$ 114,789 | \$ 121,500 | \$ - | | | \$ - | \$ 121,500 |
| | | Sub-Total | \$ 53,549,668 | \$ 4,225,680 | \$ 277,185 | \$ 57,498,163 | \$ 27,996,067 | \$ 1,904,896 | \$ 213,320 | \$ 29,687,642 | \$ 27,810,521 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 116,002 | \$ 121,500 | \$ 114,789 | \$ 122,713 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | \$ 121,500 |
| | | Total PP&E | \$ 53,433,666 | \$ 4,104,180 | \$ 162,396 | \$ 57,375,450 | \$ 27,994,854 | \$ 1,904,896 | \$ 213,320 | \$ 29,686,429 | \$ 27,689,021 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable ³ | | | | | | | | | |
| | | Total | | | | | \$ 1,904,896 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation -\$ 1,904,896

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard **CGAAP** Revised **CGAAP** with change in asset useful lives
Year **2019**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|-------------------|----------------------|--------------------------|---------------------|-------------------|----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 211,574 | \$ 30,290 | \$ 70,455 | \$ 171,409 | \$ 185,323 | \$ 18,927 | \$ 70,455 | \$ 133,795 | \$ 37,614 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 76,639 | \$ 4,537 | | \$ 81,176 | \$ 45,250 | \$ 420 | | \$ 45,670 | \$ 35,506 |
| N/A | 1805 | Land | \$ 130,652 | | | \$ 130,652 | \$ - | | | \$ - | \$ 130,652 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 8,005,653 | \$ 2,469,531 | \$ 20,329 | \$ 10,495,513 | \$ 3,235,450 | \$ 231,952 | \$ 66,155 | \$ 3,401,247 | \$ 7,094,266 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 12,525,953 | \$ 647,835 | \$ 32,764 | \$ 13,141,024 | \$ 3,927,729 | \$ 239,662 | \$ 5,396 | \$ 4,161,995 | \$ 8,979,029 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 10,202,930 | \$ 423,662 | \$ 7,224 | \$ 10,619,368 | \$ 3,660,985 | \$ 149,816 | \$ 1,093 | \$ 3,809,708 | \$ 6,809,660 |
| 47 | 1840 | Underground Conduit | \$ 3,080,594 | \$ 152,970 | | \$ 3,233,564 | \$ 1,017,998 | \$ 40,762 | | \$ 1,058,760 | \$ 2,174,804 |
| 47 | 1845 | Underground Conductors & Devices | \$ 4,927,455 | \$ 227,740 | \$ 240 | \$ 5,154,955 | \$ 2,059,277 | \$ 105,321 | \$ 240 | \$ 2,164,359 | \$ 2,990,596 |
| 47 | 1850 | Line Transformers | \$ 5,201,021 | \$ 104,974 | \$ 13,449 | \$ 5,292,546 | \$ 2,721,773 | \$ 101,317 | \$ 11,389 | \$ 2,811,702 | \$ 2,480,844 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 2,982,574 | \$ 185,417 | | \$ 3,167,991 | \$ 1,122,208 | \$ 53,114 | | \$ 1,175,322 | \$ 1,992,669 |
| 47 | 1860 | Meters | \$ 288,579 | \$ 1,640 | \$ 12,873 | \$ 277,546 | \$ 162,660 | \$ 9,469 | \$ 4,631 | \$ 167,498 | \$ 110,048 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,622,681 | \$ 32,555 | \$ 8,041 | \$ 2,663,277 | \$ 1,216,425 | \$ 175,406 | | \$ 1,391,831 | \$ 1,271,446 |
| N/A | 1905 | Land | \$ 135,692 | | | \$ 135,692 | \$ - | | | \$ - | \$ 135,692 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,910,038 | \$ 15,186 | \$ 5,500 | \$ 1,919,724 | \$ 1,141,973 | \$ 56,133 | \$ 5,500 | \$ 1,192,606 | \$ 727,118 |
| 13 | 1910 | Leasehold Improvements | \$ 77,411 | \$ 18,671 | \$ 7,143 | \$ 88,939 | \$ 49,390 | \$ 6,729 | \$ 7,143 | \$ 48,976 | \$ 39,963 |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 210,112 | \$ 21,649 | \$ 24,868 | \$ 206,893 | \$ 144,541 | \$ 25,939 | \$ 24,868 | \$ 145,612 | \$ 61,281 |
| 10 | 1930 | Transportation Equipment | \$ 2,155,529 | \$ 43,712 | | \$ 2,199,241 | \$ 1,958,328 | \$ 70,708 | | \$ 2,029,036 | \$ 170,205 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 431,292 | \$ 41,471 | \$ 16,450 | \$ 456,313 | \$ 230,547 | \$ 37,108 | \$ 16,450 | \$ 251,205 | \$ 205,108 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | | \$ 1,730,857 | \$ 1,710,097 | \$ 5,934 | | \$ 1,716,031 | \$ 14,826 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | \$ 1,213 | | | \$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | \$ 3,473,570 | \$ 317,660 | | \$ 3,791,230 | \$ 480,033 | \$ 88,293 | | \$ 568,326 | \$ 3,222,904 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 114,789 | \$ 121,500 | \$ 114,789 | \$ 121,500 | \$ - | | | \$ - | \$ 121,500 |
| | | Sub-Total | \$ 53,549,668 | \$ 4,225,680 | \$ 277,185 | \$ 57,498,163 | \$ 24,111,134 | \$ 1,240,426 | \$ 213,320 | \$ 25,138,240 | \$ 32,359,923 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | \$ 116,002 | \$ 121,500 | \$ 114,789 | \$ 122,713 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | \$ 121,500 |
| | | Total PP&E | \$ 53,433,666 | \$ 4,104,180 | \$ 162,396 | \$ 57,375,450 | \$ 24,109,921 | \$ 1,240,426 | \$ 213,320 | \$ 25,137,027 | \$ 32,238,423 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable³ | | | | | | | | | |
| | | Total | | | | | \$ 1,240,426 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation **-\$ 1,240,426**

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard **CGAAP** Former **CGAAP** without changes in policies
Year **AUG 2020**

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|----------------------|----------------------|--------------------------|----------------------|---------------------|-----------------------|----------------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 171,409 | | | \$ 171,409 | -\$ 133,796 | -\$ 8,827 | | -\$ 142,623 | \$ 28,786 |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 81,176 | | | \$ 81,176 | -\$ 60,500 | -\$ 3,602 | | -\$ 64,102 | \$ 17,074 |
| N/A | 1805 | Land | \$ 130,652 | | -\$ 13,924 | \$ 116,728 | \$ - | | | \$ - | \$ 116,728 |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 10,495,513 | \$ 41,401 | | \$ 10,536,914 | -\$ 3,527,728 | -\$ 189,527 | | -\$ 3,717,255 | \$ 6,819,659 |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 4,619,623 | \$ 171,000 | -\$ 23,932 | \$ 4,766,691 | \$ 49,617 | | \$ 3,229 | \$ 52,846 | \$ 4,819,537 |
| 47 | 1835 | Overhead Conductors & Devices | \$ 19,140,769 | \$ 136,599 | | \$ 19,277,368 | -\$ 11,041,344 | -\$ 564,005 | \$ 647 | -\$ 11,604,703 | \$ 7,672,665 |
| 47 | 1840 | Underground Conduit | \$ 6,575,055 | \$ 89,807 | -\$ 240 | \$ 6,664,622 | -\$ 4,229,842 | -\$ 211,070 | | -\$ 4,440,912 | \$ 2,223,710 |
| 47 | 1845 | Underground Conductors & Devices | \$ 1,813,464 | \$ 166,784 | \$ 240 | \$ 1,980,487 | \$ 355 | | | \$ 355 | \$ 1,980,842 |
| 47 | 1850 | Line Transformers | \$ 5,292,546 | \$ 37,100 | -\$ 5,115 | \$ 5,324,531 | -\$ 3,227,167 | -\$ 99,898 | \$ 1,746 | -\$ 3,325,319 | \$ 1,999,212 |
| 47 | 1855 | Services (Overhead & Underground) | \$ 3,167,991 | \$ 72,400 | | \$ 3,240,391 | -\$ 1,496,753 | -\$ 69,547 | | -\$ 1,566,300 | \$ 1,674,091 |
| 47 | 1860 | Meters | \$ 277,546 | | \$ 0 | \$ 277,546 | -\$ 166,781 | -\$ 5,912 | | -\$ 172,693 | \$ 104,853 |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,863,277 | | | \$ 2,863,277 | -\$ 1,391,705 | -\$ 117,695 | | -\$ 1,509,400 | \$ 1,153,877 |
| N/A | 1905 | Land | \$ 135,692 | | -\$ 135,692 | \$ 0 | \$ - | | | \$ - | \$ 0 |
| 47 | 1908 | Buildings & Fixtures | \$ 1,919,724 | \$ 11,442 | -\$ 1,931,166 | \$ 0 | -\$ 1,177,023 | -\$ 35,537 | \$ 1,212,560 | -\$ 0 | \$ 0 |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 88,939 | | | \$ 88,939 | -\$ 48,960 | -\$ 4,311 | | -\$ 53,271 | \$ 35,668 |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 206,893 | \$ 80,006 | -\$ 11,055 | \$ 275,843 | -\$ 145,611 | -\$ 20,874 | \$ 2,936 | -\$ 163,549 | \$ 112,295 |
| 10 | 1930 | Transportation Equipment | \$ 2,199,241 | \$ 553,524 | \$ 121,500 | \$ 2,874,265 | -\$ 1,985,922 | -\$ 63,553 | | -\$ 2,049,474 | \$ 824,791 |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 456,313 | | | \$ 456,313 | -\$ 251,158 | -\$ 24,294 | \$ 1 | -\$ 275,451 | \$ 180,862 |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | -\$ 1,730,857 | \$ 0 | -\$ 1,716,022 | -\$ 3,957 | \$ 1,719,978 | -\$ 0 | \$ 0 |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| 47 | 1995 | Contributions & Grants | -\$ 3,791,230 | -\$ 207,270 | | -\$ 3,998,500 | \$ 863,911 | \$ 99,628 | | \$ 963,539 | -\$ 3,034,961 |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - |
| | | Work in Progress | \$ 121,500 | \$ 891,450 | -\$ 121,500 | \$ 891,450 | \$ - | | | \$ - | \$ 891,450 |
| | | Sub-Total | \$ 57,498,163 | \$ 2,044,242 | -\$ 3,851,740 | \$ 55,690,665 | -\$ 29,687,642 | -\$ 1,322,979 | \$ 2,941,097 | -\$ 28,069,524 | \$ 27,621,141 |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 122,713 | -\$ 891,450 | \$ 121,500 | -\$ 892,663 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | -\$ 891,450 |
| | | Total PP&E | \$ 57,375,450 | \$ 1,152,792 | -\$ 3,730,240 | \$ 54,796,002 | -\$ 29,686,429 | -\$ 1,322,979 | \$ 2,941,097 | -\$ 28,068,311 | \$ 26,729,690 |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable³ | | | | | | | | | |
| | | Total | | | | | -\$ 1,322,979 | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
 Transportation
 Stores Equipment
Net Depreciation **-\$ 1,322,979**

ORILLIA POWER DISTRIBUTION CORPORATION

Appendix 2-BA

Fixed Asset Continuity Schedule

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives
Year AUG 2020

| CCA Class | OEB | Description | Cost | | | | Accumulated Depreciation | | | | | Net Book Value |
|-----------|------|---|----------------------|---------------------|----------------------|----------------------|--------------------------|--------------------|---------------------|-----------------------|----------------------|----------------|
| | | | Opening Balance | Additions | Disposals | Closing Balance | Opening Balance | Additions | Disposals | Closing Balance | | |
| 12 | 1611 | Computer Software (Formally known as Account 1925) | \$ 171,409 | | | \$ 171,409 | -\$ 133,795 | -\$ 8,827 | | -\$ 142,622 | \$ 28,787 | |
| CEC | 1612 | Land Rights (Formally known as Account 1806) | \$ 81,176 | | | \$ 81,176 | -\$ 45,670 | | | -\$ 45,670 | \$ 35,506 | |
| N/A | 1805 | Land | \$ 130,652 | | -\$ 13,924 | \$ 116,728 | \$ - | | | \$ - | \$ 116,728 | |
| 47 | 1808 | Buildings | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 13 | 1810 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1815 | Transformer Station Equipment >50 kV | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1820 | Distribution Station Equipment <50 kV | \$ 10,495,513 | \$ 41,401 | | \$ 10,536,914 | -\$ 3,401,247 | -\$ 170,440 | | -\$ 3,571,687 | \$ 6,965,228 | |
| 47 | 1825 | Storage Battery Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1830 | Poles, Towers & Fixtures | \$ 13,141,024 | \$ 171,000 | -\$ 23,932 | \$ 13,288,092 | -\$ 4,161,995 | -\$ 165,639 | \$ 3,229 | -\$ 4,324,405 | \$ 8,963,687 | |
| 47 | 1835 | Overhead Conductors & Devices | \$ 10,619,368 | \$ 136,599 | | \$ 10,755,967 | -\$ 3,809,708 | -\$ 103,648 | \$ 647 | -\$ 3,912,709 | \$ 6,843,258 | |
| 47 | 1840 | Underground Conduit | \$ 3,233,564 | \$ 89,807 | -\$ 240 | \$ 3,323,131 | -\$ 1,058,760 | -\$ 28,662 | | -\$ 1,087,422 | \$ 2,235,709 | |
| 47 | 1845 | Underground Conductors & Devices | \$ 5,154,955 | \$ 166,784 | \$ 240 | \$ 5,321,978 | -\$ 2,164,359 | -\$ 73,626 | | -\$ 2,237,984 | \$ 3,083,994 | |
| 47 | 1850 | Line Transformers | \$ 5,292,546 | \$ 37,100 | -\$ 5,115 | \$ 5,324,531 | -\$ 2,811,702 | -\$ 67,739 | \$ 1,746 | -\$ 2,877,695 | \$ 2,446,836 | |
| 47 | 1855 | Services (Overhead & Underground) | \$ 3,167,991 | \$ 72,400 | | \$ 3,240,391 | -\$ 1,175,322 | -\$ 37,392 | | -\$ 1,212,714 | \$ 2,027,677 | |
| 47 | 1860 | Meters | \$ 277,546 | | \$ 0 | \$ 277,546 | -\$ 167,498 | -\$ 5,923 | | -\$ 173,421 | \$ 104,125 | |
| 47 | 1860 | Meters (Smart Meters) | \$ 2,663,277 | | | \$ 2,663,277 | -\$ 1,391,831 | -\$ 117,968 | | -\$ 1,509,799 | \$ 1,153,478 | |
| N/A | 1905 | Land | \$ 135,692 | | -\$ 135,692 | \$ 0 | \$ - | | | \$ - | \$ 0 | |
| 47 | 1908 | Buildings & Fixtures | \$ 1,919,724 | \$ 11,442 | -\$ 1,931,166 | \$ 0 | -\$ 1,192,606 | -\$ 38,234 | \$ 1,230,840 | -\$ 0 | -\$ 0 | |
| 13 | 1910 | Leasehold Improvements | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1915 | Office Furniture & Equipment (10 years) | \$ 88,939 | | | \$ 88,939 | -\$ 48,976 | -\$ 4,318 | | -\$ 53,294 | \$ 35,645 | |
| 8 | 1915 | Office Furniture & Equipment (5 years) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 10 | 1920 | Computer Equipment - Hardware | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 45 | 1920 | Computer Equip.-Hardware(Post Mar. 22/04) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 50 | 1920 | Computer Equip.-Hardware(Post Mar. 19/07) | \$ 206,893 | \$ 80,006 | -\$ 11,055 | \$ 275,843 | -\$ 145,612 | -\$ 20,874 | \$ 2,936 | -\$ 163,550 | \$ 112,294 | |
| 10 | 1930 | Transportation Equipment | \$ 2,199,241 | \$ 553,524 | \$ 121,500 | \$ 2,874,265 | -\$ 2,029,036 | -\$ 74,109 | | -\$ 2,103,145 | \$ 771,121 | |
| 8 | 1935 | Stores Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1940 | Tools, Shop & Garage Equipment | \$ 456,313 | | | \$ 456,313 | -\$ 251,205 | -\$ 24,329 | \$ 1 | -\$ 275,534 | \$ 180,779 | |
| 8 | 1945 | Measurement & Testing Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1950 | Power Operated Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communications Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1955 | Communication Equipment (Smart Meters) | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 8 | 1960 | Miscellaneous Equipment | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1970 | Load Management Controls Customer Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1975 | Load Management Controls Utility Premises | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1980 | System Supervisory Equipment | \$ 1,730,857 | | -\$ 1,730,857 | \$ 0 | -\$ 1,716,031 | -\$ 3,967 | \$ 1,719,998 | -\$ 0 | -\$ 0 | |
| 47 | 1985 | Miscellaneous Fixed Assets | \$ 1,213 | | | \$ 1,213 | -\$ 1,213 | | | -\$ 1,213 | \$ - | |
| 47 | 1990 | Other Tangible Property | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| 47 | 1995 | Contributions & Grants | -\$ 3,791,230 | -\$ 207,270 | | -\$ 3,998,500 | \$ 568,326 | \$ 60,609 | | \$ 628,935 | -\$ 3,369,565 | |
| 47 | 2440 | Deferred Revenue ² | \$ - | | | \$ - | \$ - | | | \$ - | \$ - | |
| | | Work in Progress | \$ 121,500 | \$ 891,450 | -\$ 121,500 | \$ 891,450 | \$ - | | | \$ - | \$ 891,450 | |
| | | Sub-Total | \$ 57,498,163 | \$ 2,044,242 | -\$ 3,851,740 | \$ 55,690,665 | -\$ 25,138,240 | -\$ 885,085 | \$ 2,959,397 | -\$ 23,063,928 | \$ 32,626,737 | |
| | | Less Socialized Renewable Energy Generation Investments (input as negative) | | | | \$ - | | | | \$ - | \$ - | |
| | | Less Other Non Rate-Regulated Utility Assets (input as negative) | -\$ 122,713 | -\$ 891,450 | \$ 121,500 | -\$ 892,663 | \$ 1,213 | \$ - | \$ - | \$ 1,213 | -\$ 891,450 | |
| | | Total PP&E | \$ 57,375,450 | \$ 1,152,792 | -\$ 3,730,240 | \$ 54,798,002 | -\$ 25,137,027 | -\$ 885,085 | \$ 2,959,397 | -\$ 23,062,715 | \$ 31,735,286 | |
| | | Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable⁴ | | | | | | | | | | |
| | | Total | | | | | -\$ 885,085 | | | | | |

| | |
|----|------------------|
| 10 | Transportation |
| 8 | Stores Equipment |

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation **-\$ 885,085**

**Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP**

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013. This is the first time the applicant is rebasing with changes in these accounting policies.

| Reporting Basis | Prior Years | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Rebasing |
|--|-------------|------------|------------|----------------|------------|------------|------------|------------|----------------|----------|
| | Rebasing | CGAAP | CGAAP | MIFRS - Note 5 | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | Year |
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Forecast |
| | | \$ | \$ | | \$ | | | | | |
| PP&E Values under former CGAAP | | | | | | | | | | |
| Opening net PP&E - Note 1 | | 18,734,512 | 19,823,766 | 20,266,699 | 20,560,015 | 23,950,713 | 25,242,154 | 25,438,812 | 27,689,021 | |
| Net Additions - Note 4 | | 2,242,197 | 1,966,045 | 1,955,079 | 5,057,100 | 2,892,811 | 1,959,705 | 3,941,784 | -2,577,448 | |
| Net Depreciation (amounts should be negative) - Note 4 | | -1,152,943 | -1,523,112 | -1,661,763 | -1,666,402 | -1,601,370 | -1,763,047 | -1,691,576 | 1,618,118 | |
| Closing net PP&E (1) | | 19,823,766 | 20,266,699 | 20,560,015 | 23,950,713 | 25,242,154 | 25,438,812 | 27,689,021 | 26,729,690 | |
| PP&E Values under revised CGAAP (Starts from 2013) | | | | | | | | | | |
| Opening net PP&E - Note 1 | | 18,734,512 | 20,465,932 | 21,554,760 | 22,471,576 | 26,500,950 | 28,461,505 | 29,323,745 | 32,238,423 | |
| Net Additions - Note 4 | | 2,242,197 | 1,966,045 | 1,955,079 | 5,057,100 | 2,892,811 | 1,959,705 | 3,941,784 | -2,577,448 | |
| Net Depreciation (amounts should be negative) - Note 4 | | -510,777 | -877,217 | -1,038,263 | -1,027,726 | -932,256 | -1,097,465 | -1,027,106 | 2,074,312 | |
| Closing net PP&E (2) | | 20,465,932 | 21,554,760 | 22,471,576 | 26,500,950 | 28,461,505 | 29,323,745 | 32,238,423 | 31,735,286 | |
| Difference in Closing net PP&E, former CGAAP vs. revised CGAAP | | -642,166 | -1,288,061 | -1,911,561 | -2,550,237 | -3,219,351 | -3,884,932 | -4,549,402 | -5,005,596 | |
| Effect on Deferral and Variance Account Rate Riders | | | -645,895 | -623,500 | -638,676 | -669,114 | -665,582 | -664,470 | -456,194 | |
| Closing balance in Account 1576 | | | | | | | | | - 5,005,596 | |
| Return on Rate Base Associated with Account 1576 | | | | | | | | | - 273,806.10 | |
| balance at WACC - Note 2 | | | | | | | | | - 5,279,402 | |
| Amount included in Deferral and Variance Account Rate Rider Calculation | | | | | | | | | | |
| Regulatory Account - Account 4305 | | -642,166 | -645,895 | -623,500 | -638,676 | -669,114 | -665,582 | -664,470 | -437,895 | Note 6 |
| Refunded - interim rate rider | | | | | 1,390,338 | 3,637 | | | | |
| Balance Account 1576 per Continuity Schedule | | -642,166 | -1,288,061 | -1,911,561 | -1,159,899 | -1,825,376 | -2,490,958 | -3,155,427 | - 3,593,322.58 | Note 7 |
| Amount requested for disposition in EB-2021-0050 | | | | | | | | | -3,867,129 | |

| | |
|---|-------|
| WACC | 5.47% |
| # of years of rate rider disposition period | 1 |

Note 6 - Difference between booked Aug 31, 2020 and differential cell L35:

| | |
|---|----------------|
| Difference calculated above | -456,194 |
| CGAAP differential booked | -437,895 |
| Net difference due to adjusting for building & SCADA | -18,299 |
| See separate tab | |

The building and SCADA System were disposed in full at August 2020. Therefore the remaining balances in cost and accumulated depreciation were removed. This impacted the C-GAAP vs IFRS differential by \$18,300 and has not been reflected in the 1576 account balance because the assets are no longer in Orillia's PPE.

- Notes:**
- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
 - Return on rate base associated with Account 1576 balance is calculated as:
the variance account ending balance as of 2017 x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
 - Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
 - Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
 - Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangeably.
 - Life to date balance as at December 31, 2020 reconciles to the trial balance.

**Appendix 2-EC
Account 1576 - Accounting Changes under CGAAP
2013 Changes in Accounting Policies under CGAAP**

For applicants with a balance in Account 1576 and made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2013. This is the first time the applicant is rebasing with changes in these accounting policies.

| Reporting Basis | Prior Years Rebasings | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Rebasing Year |
|--|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|---------------|
| | CGAAP | CGAAP | CGAAP | MIFRS - Note 5 | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS | MIFRS |
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Forecast |
| | \$ | \$ | | \$ | | | | | | |
| PP&E Values under former CGAAP | | | | | | | | | | |
| Opening net PP&E - Note 1 | | 18,734,512 | 19,823,766 | 20,266,699 | 20,560,015 | 23,950,713 | 25,242,154 | 25,438,812 | 27,689,021 | |
| Net Additions - Note 4 | | 2,242,197 | 1,966,045 | 1,955,079 | 5,057,100 | 2,892,811 | 1,959,705 | 3,941,784 | -2,577,448 | |
| Net Depreciation (amounts should be negative) - Note 4 | | -1,152,943 | -1,523,112 | -1,661,763 | -1,666,402 | -1,601,370 | -1,763,047 | -1,691,576 | 1,618,118 | |
| Closing net PP&E (1) | | 19,823,766 | 20,266,699 | 20,560,015 | 23,950,713 | 25,242,154 | 25,438,812 | 27,689,021 | 26,729,690 | |
| PP&E Values under revised CGAAP (Starts from 2013) | | | | | | | | | | |
| Opening net PP&E - Note 1 | | 18,734,512 | 20,465,932 | 21,554,760 | 22,471,576 | 26,500,950 | 28,461,505 | 29,323,745 | 32,238,423 | |
| Net Additions - Note 4 | | 2,242,197 | 1,966,045 | 1,955,079 | 5,057,100 | 2,892,811 | 1,959,705 | 3,941,784 | -2,577,448 | |
| Net Depreciation (amounts should be negative) - Note 4 | | -510,777 | -877,217 | -1,038,263 | -1,027,726 | -932,256 | -1,097,465 | -1,027,106 | 2,074,312 | |
| Closing net PP&E (2) | | 20,465,932 | 21,554,760 | 22,471,576 | 26,500,950 | 28,461,505 | 29,323,745 | 32,238,423 | 31,735,286 | |
| Difference in Closing net PP&E, former CGAAP vs. revised CGAAP | | -642,166 | -1,288,061 | -1,911,561 | -2,550,237 | -3,219,351 | -3,884,932 | -4,549,402 | -5,005,596 | |
| Effect on Deferral and Variance Account Rate Riders | | | -645,895 | -623,500 | -638,676 | -669,114 | -665,582 | -664,470 | -456,194 | |
| Closing balance in Account 1576 | | | | | | | | | - 5,005,596 | |
| Return on Rate Base Associated with Account 1576 balance at WACC - Note 2 | | | | | | | | | - 547,612 | |
| Amount included in Deferral and Variance Account Rate Rider Calculation | | | | | | | | | - 5,553,208 | |
| Regulatory Account - Account 4305 | | -642,166 | -645,895 | -623,500 | -638,676 | -669,114 | -665,582 | -664,470 | -437,895 | Note 6 |
| Refunded - interim rate rider | | | | | 1,390,338 | 3,637 | | | | |
| Balance Account 1576 per Continuity Schedule | | -642,166 | -1,288,061 | -1,911,561 | -1,159,899 | -1,825,376 | -2,490,958 | -3,155,427 | -3,593,322.58 | Note 7 |
| Amount requested for disposition in EB-2021-0050 | | | | | | | | | -4,140,935 | |

| | |
|--|-------|
| WACC | 5.47% |
| # of years of rate rider disposition period | 2 |

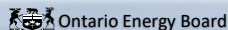
Note 6 - Difference between booked Aug 31, 2020 and differential cell L35:

| | |
|---|----------------|
| Difference calculated above | -456,194 |
| CGAAP differential booked | -437,895 |
| Net difference due to adjusting for building & SCADA | -18,299 |
| See separate tab | |

The building and SCADA System were disposed in full at August 2020. Therefore the remaining balances in cost and accumulated depreciation were removed. This impacted the C-GAAP vs IFRS differential by \$18,300 and has not been reflected in the 1576 account balance because the assets are no longer in Orillia's PPE.

Notes:

- For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- Return on rate base associated with Account 1576 balance is calculated as:
the variance account ending balance as of 2017 x WACC X # of years of rate rider disposition period
* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.
- Differences due to the adoption of MIFRS are to be shown separately in Account 1575 in Appendix 2-EA as Accounts 1575 and 1576 cannot be used interchangeably.
- Life to date balance as at December 31, 2020 reconciles to the trial balance.



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Quick Link
 Ontario Energy Board's 2022 Electricity
 Distribution Rate Applications Webpage

Version 1.0

| | |
|---|--|
| Utility Name | Orillia Power Distribution Corporation |
| Assigned EB Number | EB-2021-0050 |
| Name of Contact and Title | Clement Li |
| Phone Number | 416 345 5848 |
| Email Address | Clement.Li@HydroOne.com |
| We are applying for rates effective | Saturday, January 1, 2022 |
| Rate-Setting Method | Price Cap IR |
| 1. Select the last Cost of Service rebasing year. | 2010 |

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
 For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019.

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.

| |
|------|
| 2016 |
|------|

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

b) If the account balances were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
- ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

| |
|------|
| 2016 |
|------|

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis

| |
|------|
| 2016 |
|------|

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
- ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

| |
|------|
| 2016 |
|------|

4. Select the earliest vintage year in which there is a balance in Account 1595.

(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)

| |
|------|
| 2018 |
|------|

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?

| |
|--|
| |
|--|

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

| |
|--|
| |
|--|

7. Retail Transmission Service Rates: Orillia Power Distribution Corporation is:

| |
|----------------|
| Fully Embedded |
|----------------|

8. Have you transitioned to fully fixed rates?

| |
|-----|
| Yes |
|-----|

Legend

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- Red cells represent flags to identify either non-matching values or incorrect user selections.
- Pale grey cells represent auto-populated RRR data.
- White cells contain fixed values, automatically generated values or formulae.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

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

| Rate Class | Unit | Total Metered kWh | Total Metered kW | Metered kWh for Non-RPP Customers (excluding WMP) | Metered kW for Non RPP Customers (excluding WMP) | Metered kWh for Wholesale Market Participants (WMP) | Metered kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | 1568 LRAM Variance Account Class Allocation (\$ amounts) | Number of Customers for Residential and GS<50 classes ³ |
|--|------|-------------------|------------------|---|--|---|--|--|---|--|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 111,992,841 | 0 | 2,215,995 | 0 | 0 | 0 | 111,992,841 | 0 | | 12,908 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 40,188,260 | 0 | 8,984,610 | 0 | 0 | 0 | 40,188,260 | 0 | | 1,471 |
| GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION | kW | 150,188,125 | 382,277 | 130,524,334 | 327,542 | 2,852,029 | 5,596 | 147,336,096 | 376,681 | | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 731,190 | 0 | 90,375 | 0 | 0 | 0 | 731,190 | 0 | | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 227,874 | 633 | 23,843 | 66 | 0 | 0 | 227,874 | 633 | | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 2,530,928 | 7,017 | 2,530,928 | 7,017 | 0 | 0 | 2,530,928 | 7,017 | | |
| STANDBY POWER SERVICE CLASSIFICATION | kW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total | | 305,859,218 | 389,927 | 144,370,085 | 334,625 | 2,852,029 | 5,596 | 303,007,189 | 384,331 | 0 | 14,379 |

Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh)²

\$0
\$0.0000

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

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

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



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

| Rate Class | % of Total kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP | | | allocated based on Total less WMP | | | |
|--|----------------|--------------------------|---------------------------------|-----------------------------------|----------|----------|-----------------------------------|----------|----------|----------|
| | | | | 1550 | 1551 | 1580 | 1584 | 1586 | 1588 | 1568 |
| RESIDENTIAL SERVICE CLASSIFICATION | 36.6% | 89.8% | 37.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 13.1% | 10.2% | 13.3% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 49.1% | 0.0% | 48.6% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 0.2% | 0.0% | 0.2% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 0.1% | 0.0% | 0.1% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | 0.8% | 0.0% | 0.8% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| STANDBY POWER SERVICE CLASSIFICATION | 0.0% | 0.0% | 0.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 100.0% | 100.0% | 100.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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



ive Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable. Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWh) regardless of the billing determinant used for distribution rates

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

Rate Rider Recovery to be used below

| | Total Metered Non-RPP 2020 Consumption excluding WMP kWh | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh | % of total kWh | Total GA \$ allocated to Current Class B Customers | GA Rate Rider | |
|--|--|--|----------------|--|---------------|--------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 2,215,995 | 2,215,995 | 1.5% | \$0 | \$0.0000 kWh |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 8,984,610 | 8,984,610 | 6.2% | \$0 | \$0.0000 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 130,524,334 | 130,524,334 | 90.4% | \$0 | \$0.0000 kWh |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 90,375 | 90,375 | 0.1% | \$0 | \$0.0000 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kWh | 23,843 | 23,843 | 0.0% | \$0 | \$0.0000 kWh |
| STREET LIGHTING SERVICE CLASSIFICATION | kWh | 2,530,928 | 2,530,928 | 1.8% | \$0 | \$0.0000 kWh |
| STANDBY POWER SERVICE CLASSIFICATION | kWh | 0 | 0 | 0.0% | \$0 | \$0.0000 |
| Total | | 144,370,085 | 144,370,085 | 100.0% | \$0 | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

| | | |
|--|----|--------------------------------------|
| Default Rate Rider Recovery Period (in months) | 12 | |
| DVA Proposed Rate Rider Recovery Period (in months) | 12 | Rate Rider Recovery to be used below |
| LRAM Proposed Rate Rider Recovery Period (in months) | 12 | Rate Rider Recovery to be used below |

| Rate Class | Unit | Total Metered kWh | Metered kW or kVA | Total Metered kWh less WMP consumption | Total Metered kW less WMP consumption | Allocation of Group 1 Account Balances to All Classes ² | Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ² | Deferral/Variance Account Rate Rider ² | Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ² | | Revenue Reconciliation ¹ |
|--|------|-------------------|-------------------|--|---------------------------------------|--|---|---|---|-------------------------|-------------------------------------|
| | | | | | | | | | Account 1568 Rate Rider | Account 1588 Rate Rider | |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 111,992,841 | 0 | 111,992,841 | 0 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION | kWh | 40,188,260 | 0 | 40,188,260 | 0 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 150,188,125 | 382,277 | 147,336,096 | 376,681 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 731,190 | 0 | 731,190 | 0 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 227,874 | 633 | 227,874 | 633 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 2,530,928 | 7,017 | 2,530,928 | 7,017 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| STANDBY POWER SERVICE CLASSIFICATION | kW | 0 | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00 |

¹ When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

² Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Summary - Sharing of Tax Change Forecast Amounts

| | 2010 | 2022 |
|--|-------------|-------------|
| OEB-Approved Rate Base | \$ - | \$ - |
| OEB-Approved Regulatory Taxable Income | \$ - | \$ - |
| Federal General Rate | | 15.0% |
| Federal Small Business Rate | | 9.0% |
| Federal Small Business Rate (calculated effective rate) ^{1,2} | | 9.0% |
| Ontario General Rate | | 11.5% |
| Ontario Small Business Rate | | 3.2% |
| Ontario Small Business Rate (calculated effective rate) ^{1,2} | | 3.2% |
| Federal Small Business Limit | | \$ 500,000 |
| Ontario Small Business Limit | | \$ 500,000 |
| Federal Taxes Payable | | \$ - |
| Provincial Taxes Payable | | \$ - |
| Federal Effective Tax Rate | | 0.0% |
| Provincial Effective Tax Rate | | 0.0% |
| Combined Effective Tax Rate | 0.0% | 0.0% |
| Total Income Taxes Payable | \$ - | \$ - |
| OEB-Approved Total Tax Credits (enter as positive number) | \$ - | \$ - |
| Income Tax Provision | \$ - | \$ - |
| Grossed-up Income Taxes | \$ - | \$ - |
| Incremental Grossed-up Tax Amount | | \$ - |
| Sharing of Tax Amount (50%) | | \$ - |

Notes

1. Regarding the small business deduction, if applicable,
 - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - b. If taxable capital is below \$10 million, the small business rate would be applicable.
 - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.

2. The OEB's proxy for taxable capital is rate base.

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

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

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

| Rate Class | Total kWh (most recent RRR filing) | Total kW (most recent RRR filing) | Allocation of Tax Savings by Rate Class | Distribution Rate Rider |
|--|------------------------------------|-----------------------------------|---|-------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh 111,992,841 | | 0 | 0.00 \$/customer |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh 40,188,260 | | 0 | 0.0000 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW 150,188,125 | 382,277 | 0 | 0.0000 kW |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh 731,190 | | 0 | 0.0000 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW 227,874 | 633 | 0 | 0.0000 kW |
| STREET LIGHTING SERVICE CLASSIFICATION | kW 2,530,928 | 7,017 | 0 | 0.0000 kW |
| STANDBY POWER SERVICE CLASSIFICATION | kW | | 0 | 0.0000 kW |
| Total | 305,859,218 | 389,927 | 50 | |



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

| Rate Class | Rate Description | Unit | Rate | Non-Loss Adjusted Metered kWh | Non-Loss Adjusted Metered kW | Applicable Loss Factor | Loss Adjusted Billed kWh |
|--|--|--------|--------|-------------------------------------|------------------------------------|---------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 | 111,992,841 | 0 | 1.0561 | 118,275,639 |
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0048 | 111,992,841 | 0 | 1.0561 | 118,275,639 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0048 | 40,188,260 | 0 | 1.0561 | 42,442,821 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 40,188,260 | 0 | 1.0561 | 42,442,821 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.1472 | 150,188,125 | 382,277 | | |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8103 | 150,188,125 | 382,277 | | |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0048 | 731,190 | 0 | 1.0561 | 772,210 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 731,190 | 0 | 1.0561 | 772,210 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.5898 | 227,874 | 633 | | |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.3781 | 227,874 | 633 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.5816 | 2,530,928 | 7,017 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.3498 | 2,530,928 | 7,017 | | |



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

| Uniform Transmission Rates | Unit | 2020 | 2021 Jan to Jun | 2021 Jul to Dec | 2022 |
|--|------|-------------|--------------------|--------------------|-------------|
| Rate Description | | Rate | Rate | | Rate |
| Network Service Rate | kW | \$ 3.92 | \$ 4.67 | \$ 4.90 | \$ 4.90 |
| Line Connection Service Rate | kW | \$ 0.97 | \$ 0.77 | \$ 0.81 | \$ 0.81 |
| Transformation Connection Service Rate | kW | \$ 2.33 | \$ 2.53 | \$ 2.65 | \$ 2.65 |

| Hydro One Sub-Transmission Rates | Unit | 2020 | 2021 | 2022 |
|--|------|-------------|-------------|-----------|
| Rate Description | | Rate | Rate | |
| Network Service Rate | kW | \$ 3.3980 | \$ 3.4778 | \$ 3.4778 |
| Line Connection Service Rate | kW | \$ 0.8045 | \$ 0.8128 | \$ 0.8128 |
| Transformation Connection Service Rate | kW | \$ 2.0194 | \$ 2.0458 | \$ 2.0458 |
| Both Line and Transformation Connection Service Rate | kW | \$ 2.8239 | \$ 2.8586 | \$ 2.8586 |

| If needed, add extra host here. (I) | Unit | 2020 | 2021 | 2022 |
|--|------|-------------|-------------|------|
| Rate Description | | Rate | Rate | |
| Network Service Rate | kW | | | |
| Line Connection Service Rate | kW | | | |
| Transformation Connection Service Rate | kW | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ - | \$ - | \$ - |

| If needed, add extra host here. (II) | Unit | 2020 | 2021 | 2022 |
|---|------|-----------------|--------------|---------------|
| Rate Description | | Rate | Rate | |
| Network Service Rate | kW | | | |
| Line Connection Service Rate | kW | | | |
| Transformation Connection Service Rate | kW | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ - | \$ - | \$ - |
| Low Voltage Switchgear Credit (if applicable, enter as a negative value) | \$ | Historical 2020 | Current 2021 | Forecast 2022 |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

| IESO Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|---------------|--------------|--------|--------|-----------------|--------|--------|---------------------------|--------|--------|------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| February | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| March | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| April | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| May | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| June | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| July | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| August | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| September | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| October | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| November | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| December | | \$0.00 | | | \$0.00 | | | \$0.00 | | \$ - |
| Total | | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ - |

| Hydro One Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$3,3980 | \$ 179,882 | 52,938 | \$0,8045 | \$ 42,588 | 52,938 | \$2,0194 | \$ 106,902 | \$ 149,491 |
| February | 50,541 | \$3,3980 | \$ 171,738 | 50,541 | \$0,8045 | \$ 40,660 | 50,541 | \$2,0194 | \$ 102,062 | \$ 142,722 |
| March | 46,084 | \$3,3980 | \$ 156,594 | 46,084 | \$0,8045 | \$ 37,075 | 46,084 | \$2,0194 | \$ 93,062 | \$ 130,137 |
| April | 38,975 | \$3,3980 | \$ 132,437 | 38,975 | \$0,8045 | \$ 31,355 | 38,975 | \$2,0194 | \$ 78,706 | \$ 110,061 |
| May | 47,315 | \$3,3980 | \$ 160,775 | 47,315 | \$0,8045 | \$ 38,065 | 47,315 | \$2,0194 | \$ 95,547 | \$ 133,612 |
| June | 51,566 | \$3,3980 | \$ 175,222 | 51,566 | \$0,8045 | \$ 41,485 | 51,566 | \$2,0194 | \$ 104,133 | \$ 145,618 |
| July | 58,367 | \$3,3980 | \$ 198,331 | 58,367 | \$0,8045 | \$ 46,956 | 58,367 | \$2,0194 | \$ 117,866 | \$ 164,822 |
| August | 57,355 | \$3,3980 | \$ 194,891 | 57,355 | \$0,8045 | \$ 46,142 | 57,355 | \$2,0194 | \$ 115,822 | \$ 161,964 |
| September | 46,803 | \$3,3980 | \$ 159,035 | 46,803 | \$0,8045 | \$ 37,653 | 46,803 | \$2,0194 | \$ 94,513 | \$ 132,166 |
| October | 44,596 | \$3,3980 | \$ 151,538 | 44,596 | \$0,8045 | \$ 35,878 | 44,596 | \$2,0194 | \$ 90,058 | \$ 125,936 |
| November | 47,887 | \$3,3980 | \$ 162,721 | 47,887 | \$0,8045 | \$ 38,525 | 47,887 | \$2,0194 | \$ 96,704 | \$ 135,229 |
| December | 53,298 | \$3,3980 | \$ 181,106 | 53,298 | \$0,8045 | \$ 42,878 | 53,298 | \$2,0194 | \$ 107,629 | \$ 150,507 |
| Total | 595,724 | \$ 3,3980 | \$ 2,024,271 | 595,724 | \$ 0,8045 | \$ 479,260 | 595,724 | \$ 2,0194 | \$ 1,203,005 | \$ 1,682,265 |

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

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

| Total | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|-----------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$ 3,3980 | \$ 179,882 | 52,938 | \$ 0,8045 | \$ 42,588 | 52,938 | \$ 2,0194 | \$ 106,902 | \$ 149,491 |
| February | 50,541 | \$ 3,3980 | \$ 171,738 | 50,541 | \$ 0,8045 | \$ 40,660 | 50,541 | \$ 2,0194 | \$ 102,062 | \$ 142,722 |
| March | 46,084 | \$ 3,3980 | \$ 156,594 | 46,084 | \$ 0,8045 | \$ 37,075 | 46,084 | \$ 2,0194 | \$ 93,062 | \$ 130,137 |
| April | 38,975 | \$ 3,3980 | \$ 132,437 | 38,975 | \$ 0,8045 | \$ 31,355 | 38,975 | \$ 2,0194 | \$ 78,706 | \$ 110,061 |
| May | 47,315 | \$ 3,3980 | \$ 160,775 | 47,315 | \$ 0,8045 | \$ 38,065 | 47,315 | \$ 2,0194 | \$ 95,547 | \$ 133,612 |
| June | 51,566 | \$ 3,3980 | \$ 175,222 | 51,566 | \$ 0,8045 | \$ 41,485 | 51,566 | \$ 2,0194 | \$ 104,133 | \$ 145,618 |
| July | 58,367 | \$ 3,3980 | \$ 198,331 | 58,367 | \$ 0,8045 | \$ 46,956 | 58,367 | \$ 2,0194 | \$ 117,866 | \$ 164,822 |
| August | 57,355 | \$ 3,3980 | \$ 194,891 | 57,355 | \$ 0,8045 | \$ 46,142 | 57,355 | \$ 2,0194 | \$ 115,822 | \$ 161,964 |
| September | 46,803 | \$ 3,3980 | \$ 159,035 | 46,803 | \$ 0,8045 | \$ 37,653 | 46,803 | \$ 2,0194 | \$ 94,513 | \$ 132,166 |
| October | 44,596 | \$ 3,3980 | \$ 151,538 | 44,596 | \$ 0,8045 | \$ 35,878 | 44,596 | \$ 2,0194 | \$ 90,058 | \$ 125,936 |
| November | 47,887 | \$ 3,3980 | \$ 162,721 | 47,887 | \$ 0,8045 | \$ 38,525 | 47,887 | \$ 2,0194 | \$ 96,704 | \$ 135,229 |
| December | 53,298 | \$ 3,3980 | \$ 181,106 | 53,298 | \$ 0,8045 | \$ 42,878 | 53,298 | \$ 2,0194 | \$ 107,629 | \$ 150,507 |
| Total | 595,724 | \$ 3,40 | \$ 2,024,271 | 595,724 | \$ 0,80 | \$ 479,260 | 595,724 | \$ 2,02 | \$ 1,203,005 | \$ 1,682,265 |

| | |
|--|---------------------|
| Low Voltage Switchgear Credit (if applicable) | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | \$ 1,682,265 |



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this sheet is to calculate the expected billing when current 2021 Uniform Transmission Rates are applied against historical 2020 transmission units.

| IESO | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|--------------|-----------|--------|--------------|-----------|--------|-----------------|-----------|--------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| February | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| March | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| April | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| May | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| June | - | \$ 4,6700 | \$ - | - | \$ 0.7700 | \$ - | - | \$ 2,5300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| July | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| August | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| September | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| October | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| November | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| December | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | | | | | | | | | | | | | |

| Hydro One | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|--------------|-----------|--------------|--------------|-----------|------------|-----------------|-----------|--------------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$ 3,4778 | \$ 184,107 | 52,938 | \$ 0.8128 | \$ 43,028 | 52,938 | \$ 2,0458 | \$ 108,300 | | | | \$ 151,328 |
| February | 50,541 | \$ 3,4778 | \$ 175,771 | 50,541 | \$ 0.8128 | \$ 41,080 | 50,541 | \$ 2,0458 | \$ 103,396 | | | | \$ 144,476 |
| March | 46,084 | \$ 3,4778 | \$ 160,271 | 46,084 | \$ 0.8128 | \$ 37,457 | 46,084 | \$ 2,0458 | \$ 94,279 | | | | \$ 131,736 |
| April | 38,975 | \$ 3,4778 | \$ 135,547 | 38,975 | \$ 0.8128 | \$ 31,679 | 38,975 | \$ 2,0458 | \$ 79,735 | | | | \$ 111,414 |
| May | 47,315 | \$ 3,4778 | \$ 164,551 | 47,315 | \$ 0.8128 | \$ 38,457 | 47,315 | \$ 2,0458 | \$ 96,796 | | | | \$ 135,254 |
| June | 51,566 | \$ 3,4778 | \$ 179,337 | 51,566 | \$ 0.8128 | \$ 41,913 | 51,566 | \$ 2,0458 | \$ 105,494 | | | | \$ 147,407 |
| July | 58,367 | \$ 3,4778 | \$ 202,989 | 58,367 | \$ 0.8128 | \$ 47,441 | 58,367 | \$ 2,0458 | \$ 119,407 | | | | \$ 166,848 |
| August | 57,355 | \$ 3,4778 | \$ 199,468 | 57,355 | \$ 0.8128 | \$ 46,618 | 57,355 | \$ 2,0458 | \$ 117,336 | | | | \$ 163,954 |
| September | 46,803 | \$ 3,4778 | \$ 162,770 | 46,803 | \$ 0.8128 | \$ 38,041 | 46,803 | \$ 2,0458 | \$ 95,749 | | | | \$ 133,790 |
| October | 44,596 | \$ 3,4778 | \$ 155,097 | 44,596 | \$ 0.8128 | \$ 36,248 | 44,596 | \$ 2,0458 | \$ 91,235 | | | | \$ 127,483 |
| November | 47,887 | \$ 3,4778 | \$ 166,543 | 47,887 | \$ 0.8128 | \$ 38,923 | 47,887 | \$ 2,0458 | \$ 97,968 | | | | \$ 136,891 |
| December | 53,298 | \$ 3,4778 | \$ 185,359 | 53,298 | \$ 0.8128 | \$ 43,320 | 53,298 | \$ 2,0458 | \$ 109,036 | | | | \$ 152,357 |
| Total | 595,724 | \$ 3.48 | \$ 2,071,809 | 595,724 | \$ 0.81 | \$ 484,205 | 595,724 | \$ 2.05 | \$ 1,218,732 | | | | \$ 1,702,937 |

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

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

| Total | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|--------------|-----------|--------------|--------------|-----------|------------|-----------------|-----------|--------------|---------------------------|------|--------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$ 3,4778 | \$ 184,107 | 52,938 | \$ 0.8128 | \$ 43,028 | 52,938 | \$ 2,0458 | \$ 108,300 | | | | \$ 151,328 |
| February | 50,541 | \$ 3,4778 | \$ 175,771 | 50,541 | \$ 0.8128 | \$ 41,080 | 50,541 | \$ 2,0458 | \$ 103,396 | | | | \$ 144,476 |
| March | 46,084 | \$ 3,4778 | \$ 160,271 | 46,084 | \$ 0.8128 | \$ 37,457 | 46,084 | \$ 2,0458 | \$ 94,279 | | | | \$ 131,736 |
| April | 38,975 | \$ 3,4778 | \$ 135,547 | 38,975 | \$ 0.8128 | \$ 31,679 | 38,975 | \$ 2,0458 | \$ 79,735 | | | | \$ 111,414 |
| May | 47,315 | \$ 3,4778 | \$ 164,551 | 47,315 | \$ 0.8128 | \$ 38,457 | 47,315 | \$ 2,0458 | \$ 96,796 | | | | \$ 135,254 |
| June | 51,566 | \$ 3,4778 | \$ 179,337 | 51,566 | \$ 0.8128 | \$ 41,913 | 51,566 | \$ 2,0458 | \$ 105,494 | | | | \$ 147,407 |
| July | 58,367 | \$ 3,4778 | \$ 202,989 | 58,367 | \$ 0.8128 | \$ 47,441 | 58,367 | \$ 2,0458 | \$ 119,407 | | | | \$ 166,848 |
| August | 57,355 | \$ 3,4778 | \$ 199,468 | 57,355 | \$ 0.8128 | \$ 46,618 | 57,355 | \$ 2,0458 | \$ 117,336 | | | | \$ 163,954 |
| September | 46,803 | \$ 3,4778 | \$ 162,770 | 46,803 | \$ 0.8128 | \$ 38,041 | 46,803 | \$ 2,0458 | \$ 95,749 | | | | \$ 133,790 |
| October | 44,596 | \$ 3,4778 | \$ 155,097 | 44,596 | \$ 0.8128 | \$ 36,248 | 44,596 | \$ 2,0458 | \$ 91,235 | | | | \$ 127,483 |
| November | 47,887 | \$ 3,4778 | \$ 166,543 | 47,887 | \$ 0.8128 | \$ 38,923 | 47,887 | \$ 2,0458 | \$ 97,968 | | | | \$ 136,891 |
| December | 53,298 | \$ 3,4778 | \$ 185,359 | 53,298 | \$ 0.8128 | \$ 43,320 | 53,298 | \$ 2,0458 | \$ 109,036 | | | | \$ 152,357 |
| Total | 595,724 | \$ 3.48 | \$ 2,071,809 | 595,724 | \$ 0.81 | \$ 484,205 | 595,724 | \$ 2.05 | \$ 1,218,732 | | | | \$ 1,702,937 |

| | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------|
| Low Voltage Switchgear Credit (if applicable) | | | | | | | | | | | | | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | | | | | | | | | | | | | \$ 1,702,937 |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2022 Uniform Transmission Rates are applied against historical 2020 transmission units.

| IESO | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|--------------|-------------|-------------|--------------|-------------|-------------|-----------------|-------------|-------------|---------------------------|-------------|-------------|------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| February | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| March | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| April | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| May | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| June | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| July | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| August | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| September | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| October | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| November | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| December | - | \$ 4,9000 | \$ - | - | \$ 0.8100 | \$ - | - | \$ 2,6500 | \$ - | - | \$ 2,6500 | \$ - | \$ - |
| Total | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | \$ - |

| Hydro One | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|----------------|----------------|---------------------|----------------|----------------|-------------------|-----------------|----------------|---------------------|---------------------------|----------------|---------------------|---------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$ 3,4778 | \$ 184,107 | 52,938 | \$ 0.8128 | \$ 43,028 | 52,938 | \$ 2,0458 | \$ 108,300 | 52,938 | \$ 2,0458 | \$ 108,300 | \$ 151,328 |
| February | 50,541 | \$ 3,4778 | \$ 175,771 | 50,541 | \$ 0.8128 | \$ 41,080 | 50,541 | \$ 2,0458 | \$ 103,396 | 50,541 | \$ 2,0458 | \$ 103,396 | \$ 144,476 |
| March | 46,084 | \$ 3,4778 | \$ 160,271 | 46,084 | \$ 0.8128 | \$ 37,457 | 46,084 | \$ 2,0458 | \$ 94,279 | 46,084 | \$ 2,0458 | \$ 94,279 | \$ 131,736 |
| April | 38,975 | \$ 3,4778 | \$ 135,547 | 38,975 | \$ 0.8128 | \$ 31,679 | 38,975 | \$ 2,0458 | \$ 79,735 | 38,975 | \$ 2,0458 | \$ 79,735 | \$ 114,414 |
| May | 47,315 | \$ 3,4778 | \$ 164,551 | 47,315 | \$ 0.8128 | \$ 38,457 | 47,315 | \$ 2,0458 | \$ 96,796 | 47,315 | \$ 2,0458 | \$ 96,796 | \$ 135,254 |
| June | 51,566 | \$ 3,4778 | \$ 179,337 | 51,566 | \$ 0.8128 | \$ 41,913 | 51,566 | \$ 2,0458 | \$ 105,494 | 51,566 | \$ 2,0458 | \$ 105,494 | \$ 147,407 |
| July | 58,367 | \$ 3,4778 | \$ 202,989 | 58,367 | \$ 0.8128 | \$ 47,441 | 58,367 | \$ 2,0458 | \$ 119,407 | 58,367 | \$ 2,0458 | \$ 119,407 | \$ 166,848 |
| August | 57,355 | \$ 3,4778 | \$ 199,468 | 57,355 | \$ 0.8128 | \$ 46,618 | 57,355 | \$ 2,0458 | \$ 117,336 | 57,355 | \$ 2,0458 | \$ 117,336 | \$ 163,954 |
| September | 46,803 | \$ 3,4778 | \$ 162,770 | 46,803 | \$ 0.8128 | \$ 38,041 | 46,803 | \$ 2,0458 | \$ 95,749 | 46,803 | \$ 2,0458 | \$ 95,749 | \$ 133,790 |
| October | 44,596 | \$ 3,4778 | \$ 155,097 | 44,596 | \$ 0.8128 | \$ 36,248 | 44,596 | \$ 2,0458 | \$ 91,235 | 44,596 | \$ 2,0458 | \$ 91,235 | \$ 127,483 |
| November | 47,887 | \$ 3,4778 | \$ 166,543 | 47,887 | \$ 0.8128 | \$ 38,923 | 47,887 | \$ 2,0458 | \$ 97,968 | 47,887 | \$ 2,0458 | \$ 97,968 | \$ 136,891 |
| December | 53,298 | \$ 3,4778 | \$ 185,359 | 53,298 | \$ 0.8128 | \$ 43,320 | 53,298 | \$ 2,0458 | \$ 109,036 | 53,298 | \$ 2,0458 | \$ 109,036 | \$ 152,357 |
| Total | 595,724 | \$ 3.48 | \$ 2,071,809 | 595,724 | \$ 0.81 | \$ 484,205 | 595,724 | \$ 2.05 | \$ 1,218,732 | 595,724 | \$ 2.05 | \$ 1,218,732 | \$ 1,702,937 |

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

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

| Total | | | | Network | | | Line Connection | | | Transformation Connection | | | Total Connection |
|--------------|----------------|----------------|---------------------|----------------|----------------|-------------------|-----------------|----------------|---------------------|---------------------------|----------------|---------------------|---------------------|
| Month | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Amount |
| January | 52,938 | \$ 3.48 | \$ 184,107 | 52,938 | \$ 0.81 | \$ 43,028 | 52,938 | \$ 2.05 | \$ 108,300 | 52,938 | \$ 2.05 | \$ 108,300 | \$ 151,328 |
| February | 50,541 | \$ 3.48 | \$ 175,771 | 50,541 | \$ 0.81 | \$ 41,080 | 50,541 | \$ 2.05 | \$ 103,396 | 50,541 | \$ 2.05 | \$ 103,396 | \$ 144,476 |
| March | 46,084 | \$ 3.48 | \$ 160,271 | 46,084 | \$ 0.81 | \$ 37,457 | 46,084 | \$ 2.05 | \$ 94,279 | 46,084 | \$ 2.05 | \$ 94,279 | \$ 131,736 |
| April | 38,975 | \$ 3.48 | \$ 135,547 | 38,975 | \$ 0.81 | \$ 31,679 | 38,975 | \$ 2.05 | \$ 79,735 | 38,975 | \$ 2.05 | \$ 79,735 | \$ 114,414 |
| May | 47,315 | \$ 3.48 | \$ 164,551 | 47,315 | \$ 0.81 | \$ 38,457 | 47,315 | \$ 2.05 | \$ 96,796 | 47,315 | \$ 2.05 | \$ 96,796 | \$ 135,254 |
| June | 51,566 | \$ 3.48 | \$ 179,337 | 51,566 | \$ 0.81 | \$ 41,913 | 51,566 | \$ 2.05 | \$ 105,494 | 51,566 | \$ 2.05 | \$ 105,494 | \$ 147,407 |
| July | 58,367 | \$ 3.48 | \$ 202,989 | 58,367 | \$ 0.81 | \$ 47,441 | 58,367 | \$ 2.05 | \$ 119,407 | 58,367 | \$ 2.05 | \$ 119,407 | \$ 166,848 |
| August | 57,355 | \$ 3.48 | \$ 199,468 | 57,355 | \$ 0.81 | \$ 46,618 | 57,355 | \$ 2.05 | \$ 117,336 | 57,355 | \$ 2.05 | \$ 117,336 | \$ 163,954 |
| September | 46,803 | \$ 3.48 | \$ 162,770 | 46,803 | \$ 0.81 | \$ 38,041 | 46,803 | \$ 2.05 | \$ 95,749 | 46,803 | \$ 2.05 | \$ 95,749 | \$ 133,790 |
| October | 44,596 | \$ 3.48 | \$ 155,097 | 44,596 | \$ 0.81 | \$ 36,248 | 44,596 | \$ 2.05 | \$ 91,235 | 44,596 | \$ 2.05 | \$ 91,235 | \$ 127,483 |
| November | 47,887 | \$ 3.48 | \$ 166,543 | 47,887 | \$ 0.81 | \$ 38,923 | 47,887 | \$ 2.05 | \$ 97,968 | 47,887 | \$ 2.05 | \$ 97,968 | \$ 136,891 |
| December | 53,298 | \$ 3.48 | \$ 185,359 | 53,298 | \$ 0.81 | \$ 43,320 | 53,298 | \$ 2.05 | \$ 109,036 | 53,298 | \$ 2.05 | \$ 109,036 | \$ 152,357 |
| Total | 595,724 | \$ 3.48 | \$ 2,071,809 | 595,724 | \$ 0.81 | \$ 484,205 | 595,724 | \$ 2.05 | \$ 1,218,732 | 595,724 | \$ 2.05 | \$ 1,218,732 | \$ 1,702,937 |

| | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|---------------------|
| Low Voltage Switchgear Credit (if applicable) | | | | | | | | | | | | | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | | | | | | | | | | | | | \$ 1,702,937 |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

| Rate Class | Rate Description | Unit | Current RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 | 118,275,639 | 0 | 685,999 | 39.7% | 823,269 | 0.0070 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0048 | 42,442,821 | 0 | 203,726 | 11.8% | 244,492 | 0.0058 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.1472 | | 382,277 | 820,825 | 47.5% | 985,074 | 2.5769 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0048 | 772,210 | 0 | 3,707 | 0.2% | 4,448 | 0.0058 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.5898 | | 633 | 1,006 | 0.1% | 1,208 | 1.9079 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.5816 | | 7,017 | 11,098 | 0.6% | 13,319 | 1.8981 |

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

| Rate Class | Rate Description | Unit | Current RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR- Connection |
|--|--|--------|-----------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0048 | 118,275,639 | 0 | 567,723 | 38.6% | 658,181 | 0.0056 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 42,442,821 | 0 | 195,237 | 13.3% | 226,345 | 0.0053 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8103 | | 382,277 | 692,036 | 47.1% | 802,301 | 2.0987 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0046 | 772,210 | 0 | 3,552 | 0.2% | 4,118 | 0.0053 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.3781 | | 633 | 872 | 0.1% | 1,011 | 1.5977 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.3498 | | 7,017 | 9,472 | 0.6% | 10,981 | 1.5649 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Network |
|--|---|--------|---------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|------------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 | 118,275,639 | 0 | 823,269 | 39.7% | 823,269 | 0.0070 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 | 42,442,821 | 0 | 244,492 | 11.8% | 244,492 | 0.0058 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.5769 | | 382,277 | 985,074 | 47.5% | 985,074 | 2.5769 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 | 772,210 | 0 | 4,448 | 0.2% | 4,448 | 0.0058 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.9079 | | 633 | 1,208 | 0.1% | 1,208 | 1.9079 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.8981 | | 7,017 | 13,319 | 0.6% | 13,319 | 1.8981 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Connection |
|--|--|--------|------------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0056 | 118,275,639 | 0 | 658,181 | 38.6% | 658,181 | 0.0056 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0053 | 42,442,821 | 0 | 226,345 | 13.3% | 226,345 | 0.0053 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.0987 | | 382,277 | 802,301 | 47.1% | 802,301 | 2.0987 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0053 | 772,210 | 0 | 4,118 | 0.2% | 4,118 | 0.0053 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5977 | | 633 | 1,011 | 0.1% | 1,011 | 1.5977 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5649 | | 7,017 | 10,981 | 0.6% | 10,981 | 1.5649 |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2021 value and will be updated by OEB staff at a later date.

| | | | |
|---------------------------------|-------|---------------------|-------|
| Price Escalator | 0.00% | Productivity Factor | 0.00% |
| Choose Stretch Factor Group | | Price Cap Index | 0.00% |
| Associated Stretch Factor Value | 0.00% | | |

| Rate Class | Current MFC | MFC Adjustment from R/C Model | Current Volumetric Charge | DVR Adjustment from R/C Model | Price Cap Index to be Applied to MFC and DVR | Proposed MFC | Proposed Volumetric Charge |
|--|-------------|-------------------------------|---------------------------|-------------------------------|--|--------------|----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | 27.93 | | | | 0.00% | 27.93 | 0.0000 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 37.42 | | 0.0165 | | 0.00% | 37.42 | 0.0165 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 340.6 | | 3.5825 | | 0.00% | 340.60 | 3.5825 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 10.59 | | 0.0095 | | 0.00% | 10.59 | 0.0095 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 3.88 | | 10.1477 | | 0.00% | 3.88 | 10.1477 |
| STREET LIGHTING SERVICE CLASSIFICATION | 4.56 | | 15.1656 | | 0.00% | 4.56 | 15.1656 |
| STANDBY POWER SERVICE CLASSIFICATION | 0 | | 1.0713 | | 0.00% | 0.00 | 1.0713 |
| microFIT SERVICE CLASSIFICATION | 4.55 | | | | | 4.55 | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

Regulatory Charges

| Effective Date of Regulatory Charges | | January 1, 2021 | January 1, 2022 |
|--|--------|-----------------|-----------------|
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$/kWh | 0.25 | 0.25 |

Time-of-Use RPP Prices

| As of | | May 1, 2021 |
|----------|--------|-------------|
| Off-Peak | \$/kWh | 0.0820 |
| Mid-Peak | \$/kWh | 0.1130 |
| On-Peak | \$/kWh | 0.1700 |

Smart Meter Entity Charge (SME)

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

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

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

Miscellaneous Service Charges

| Wireline Pole Attachment Charge | Unit | Current charge | Inflation factor * | Proposed charge ** / *** |
|---|------|----------------|--------------------|--------------------------|
| Specific charge for access to the power poles - per pole/year | \$ | 44.50 | 2.20% | 45.48 |

Retail Service Charges

| | | Current charge | Inflation factor* | Proposed charge *** |
|---|----------|----------------|-------------------|---------------------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 102.00 | 2.20% | 104.24 |
| Monthly fixed charge, per retailer | \$ | 40.80 | 2.20% | 41.70 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.02 | 2.20% | 1.04 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.61 | 2.20% | 0.62 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.61) | 2.20% | (0.62) |
| Service Transaction Requests (STR) | | | 2.20% | - |
| Request fee, per request, applied to the requesting party | \$ | 0.51 | 2.20% | 0.52 |
| Processing fee, per request, applied to the requesting party | \$ | 1.02 | 2.20% | 1.04 |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | | | |
| up to twice a year | | no charge | | no charge |
| more than twice a year, per request (plus incremental delivery costs) | \$ | 4.08 | 2.20% | 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) | \$ | 2.04 | 2.20% | 2.08 |

* inflation factor subject to change pending OEB approved inflation rate effective in 2021

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

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



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

In the Green Cells below, enter all proposed rate riders/rates.

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

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

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

In column E, enter the expiry date (e.g. April 30, 2022) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

| RESIDENTIAL SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|------|-------|------------------------------|-----------|
| Rate Rider for Disposition of Accounts 1575 and 1576 | \$ | -7.42 | - effective until 12/31/2023 | A |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|--------|---------|------------------------------|-----------|
| Rate Rider for Disposition of Accounts 1575 and 1576 | \$/kWh | -0.0090 | - effective until 12/31/2023 | A |
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|---|-------|---------|------------------------------|-----------|
| Rate Rider for Disposition of Accounts 1575 and 1576 | \$/kW | -1.2613 | - effective until 12/31/2023 | A |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|--------|---------|------------------------------|-----------|
| Rate Rider for Disposition of Accounts 1575 and 1576 | \$/kWh | -0.0084 | - effective until 12/31/2023 | A |
| | | | - effective until | |
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| | | | - effective until | |

| SENTINEL LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |

| STREET LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|-------|----------|------------------------------|-----------|
| Rate Rider for Disposition of Accounts 1575 and 1576 | \$/kW | -10.8817 | - effective until 12/31/2023 | A |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

| STANDBY POWER SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--------------------------------------|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

| microFIT SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|---------------------------------|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate 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. 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 | \$ | 27.93 |
| Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023 | \$ | (7.42) |
| Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order | \$ | 2.56 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025 | \$ | (0.28) |
| Low Voltage Service Rate | \$/kWh | 0.0006 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0070 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0056 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers 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 | \$ | 37.42 |
| Rate Rider for Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order | \$ | 7.48 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025 | \$ | (0.37) |
| Distribution Volumetric Rate | \$/kWh | 0.0165 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025 | \$/kWh | (0.0002) |
| Low Voltage Service Rate | \$/kWh | 0.0006 |
| Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023 | \$/kWh | (0.0090) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0053 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2021-0050

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 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 | \$ | 340.60 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025 | \$ | (3.41) |
| Distribution Volumetric Rate | \$/kW | 3.5825 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - effective and implementation September 1, 2020 and in effect until August 31, 2025 | \$/kW | (0.0358) |
| Low Voltage Service Rate | \$/kW | 0.2230 |
| Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023 | \$/kW | (1.2613) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.5769 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.0987 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

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 (per connection) | \$ | 10.59 |
| Distribution Volumetric Rate | \$/kWh | 0.0095 |
| Low Voltage Service Rate | \$/kWh | 0.0006 |
| Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023 | \$/kWh | (0.0084) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0058 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0053 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge (per connection) | \$ | 3.88 |
| Distribution Volumetric Rate | \$/kW | 10.1477 |
| Low Voltage Service Rate | \$/kW | 0.1698 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.9079 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5977 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

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.

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) | \$ | 4.56 |
| Distribution Volumetric Rate | \$/kW | 15.1656 |
| Low Voltage Service Rate | \$/kW | 0.1663 |
| Rate Rider for Disposition of Accounts 1575 and 1576 - effective until December 31, 2023 | \$/kW | (10.8817) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 1.8981 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5649 |

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 |

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

STANDBY POWER SERVICE CLASSIFICATION

This classification applies to an account with load displacement facilities that contracts with the distributor to provide emergency standby power when its load displacement facilities are not in operation. The level of billing demand will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation such as nameplate rating of the load displacement facility. 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

| | | |
|---|-------|--------|
| Distribution Volumetric Rate - \$/kW of contracted amount | \$/kW | 1.0713 |
|---|-------|--------|

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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

EB-2021-0050

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 | \$ | 4.55 |
|----------------|----|------|

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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EB-2021-0050

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.

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

| | | |
|--|----|-------|
| Easement letter - letter request | \$ | 89.67 |
| Easement letter - web request | \$ | 25.00 |
| Returned cheque charge | \$ | 7.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs, if applicable) | \$ | 38.00 |
| Special meter reads (retailer requested off-cycle read) | \$ | 90.00 |
| Meter dispute charge plus Measurement Canada fees (if meter found correct) | \$ | 30.00 |

Non-Payment of Account (see Note 1)

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

Other

| | | |
|---|----|--|
| Service call - customer owned equipment - during regular hours | \$ | 210.00* |
| Service call - customer owned equipment - after regular hours | \$ | 775.00* |
| Temporary service install & remove - overhead - no transformer | \$ | Actual Costs |
| Temporary service install & remove - underground - no transformer | \$ | Actual Costs |
| Temporary service install & remove - overhead - with transformer | \$ | Actual Costs |
| Specific charge for access to power poles - telecom | \$ | 45.48 |
| Reconnect completed after regular hours (customer/contract driven) - at meter | \$ | 245.00 |
| Reconnect completed after regular hours (customer/contract driven) - at pole | \$ | 475.00 |
| Additional service layout fee - basic/complex (more than one hour) | \$ | 577.91 |
| Pipeline crossings | \$ | 2,430.28 |
| Water crossings | \$ | 3,618.57 |
| Railway crossings | | 4,830.33 plus Railway Feedthrough costs |
| Overhead line staking per meter | \$ | 4.30 |
| Underground line staking per meter | \$ | 3.09 |
| Subcable line staking per meter | \$ | 2.70 |
| Central metering - new service <45 kw | \$ | 100.00 |
| Conversion to central metering <45 kw | \$ | 1,572.92 |
| Conversion to central metering >=45 kw | \$ | 1,472.92 |
| Connection impact assessments - net metering | \$ | 3,239.70 |
| Connection impact assessments - embedded LDC generators | \$ | 2,921.93 |
| Connection impact assessments - small projects <= 500 kw | \$ | 3,315.83 |
| Connection impact assessments - small projects <= 500 kw, simplified | \$ | 2,001.42 |

Orillia Power Distribution Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
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| | | |
|--|----|-----------|
| Connection impact assessments - greater than capacity allocation exempt projects - capacity allocation required projects | \$ | 8,765.05 |
| Connection impact assessments - greater than capacity allocation exempt projects - TS review for LDC capacity allocation required projects | \$ | 5,817.80 |
| Specific charge for access to power poles - LDC | \$ | see below |
| Specific charge for access to power poles - generators | \$ | see below |
| Specific charge for access to power poles - municipal streetlights | \$ | 2.04 |
| Sentinel light rental charge | | |
| | \$ | 10.00 |
| Sentinel light pole rental charge | | |
| | \$ | 7.00 |
| *Base Charge only. Additional work on equipment will be based on actual costs | | |
| Specific Charge for LDCs Access to the Power Poles (\$/pole/year) | | |
| LDC rate for 10' of power space | \$ | 87.90 |
| LDC rate for 15' of power space | \$ | 105.48 |
| LDC rate for 20' of power space | \$ | 117.20 |
| LDC rate for 25' of power space | \$ | 125.57 |
| LDC rate for 30' of power space | \$ | 131.85 |
| LDC rate for 35' of power space | \$ | 136.73 |
| LDC rate for 40' of power space | \$ | 140.64 |
| LDC rate for 45' of power space | \$ | 143.83 |
| LDC rate for 50' of power space | \$ | 146.50 |
| LDC rate for 55' of power space | \$ | 148.75 |
| LDC rate for 60' of power space | \$ | 150.68 |
| Specific Charge for Generator Access to the Power Poles (\$/pole/year) | | |
| Generator rate for 10' of power space | | |
| | \$ | 87.90 |
| Generator rate for 15' of power space | | |
| | \$ | 105.48 |
| Generator rate for 20' of power space | | |
| | \$ | 117.20 |
| Generator rate for 25' of power space | | |
| | \$ | 125.57 |
| Generator rate for 30' of power space | | |
| | \$ | 131.85 |
| Generator rate for 35' of power space | | |
| | \$ | 136.73 |
| Generator rate for 40' of power space | | |
| | \$ | 140.64 |
| Generator rate for 45' of power space | | |
| | \$ | 143.83 |
| Generator rate for 50' of power space | | |
| | \$ | 146.50 |
| Generator rate for 55' of power space | | |
| | \$ | 148.75 |
| Generator rate for 60' of power space | | |
| | \$ | 150.68 |

NOTES

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

Orillia Power Distribution Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2022

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EB-2021-0050

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 | \$ | 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

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 | 1.0561 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0455 |



Incentive Rate-setting Mechanism Rate Generator for 2022 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 June 2021 of \$0.1036/kWh (IESO's Monthly Market Report for June 2021) 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.

Table 1

| RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i> | Units | RPP? Non-RPP Retailer? Non-RPP Other? | Current Loss Factor <i>(eg: 1.0351)</i> | Proposed Loss Factor | Consumption (kWh) | Demand kW <i>(if applicable)</i> | RTSR Demand or Demand- Interval? | Billing Determinant Applied to Fixed Charge for Unmetered Classes <i>(e.g. # of devices/connections).</i> |
|---|-------|--|---|-------------------------|-------------------|-------------------------------------|---|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | RPP | 1.0561 | 1.0561 | 750 | | CONSUMPTION | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | RPP | 1.0561 | 1.0561 | 2,000 | | CONSUMPTION | |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | Non-RPP (Other) | 1.0561 | 1.0561 | 80,000 | 200 | DEMAND | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | RPP | 1.0561 | 1.0561 | 100 | | CONSUMPTION | 1 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | RPP | 1.0561 | 1.0561 | 500 | 1 | DEMAND | 1 |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | Non-RPP (Retailer) | 1.0561 | 1.0561 | 200,000 | 590 | DEMAND | 3,760 |
| STANDBY POWER SERVICE CLASSIFICATION | kW | | 1.0561 | 1.0561 | | | | |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | Non-RPP (Retailer) | 1.0561 | 1.0561 | 750 | | CONSUMPTION | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | Non-RPP (Retailer) | 1.0561 | 1.0561 | 2,000 | | CONSUMPTION | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |
| Add additional scenarios if required | | | 1.0561 | 1.0561 | | | | |

Table 2

| RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer) | Units | Sub-Total | | | | | | Total | |
|---|-------|---------------|--------|---------------|--------|---------------|--------|---------------|--------|
| | | A | | B | | C | | Total Bill | |
| | | \$ | % | \$ | % | \$ | % | \$ | % |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kWh | \$ (7.42) | -24.6% | \$ (7.42) | -20.9% | \$ (5.84) | -13.3% | \$ (5.49) | -4.7% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | kWh | \$ (18.00) | -23.3% | \$ (18.00) | -19.9% | \$ (14.41) | -13.1% | \$ (13.56) | -4.4% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ (252.26) | -24.1% | \$ (252.26) | -23.1% | \$ (108.64) | -5.8% | \$ (122.76) | -1.0% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP | kWh | \$ (0.84) | -7.3% | \$ (0.84) | -6.9% | \$ (0.66) | -5.0% | \$ (0.62) | -2.7% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP | kW | \$ - | 0.0% | \$ - | 0.0% | \$ 0.54 | 2.7% | \$ 0.51 | 0.7% |
| STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer) | kW | \$ (6,420.20) | -24.6% | \$ (6,420.20) | -24.5% | \$ (6,106.56) | -21.9% | \$ (6,900.41) | -12.1% |
| STANDBY POWER SERVICE CLASSIFICATION - | kW | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kWh | \$ (7.42) | -24.6% | \$ (7.42) | -20.8% | \$ (5.84) | -13.3% | \$ (6.59) | -4.7% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer) | kWh | \$ (18.00) | -23.3% | \$ (18.00) | -19.9% | \$ (14.41) | -13.1% | \$ (16.28) | -4.4% |
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| | | |
|-------------------------------|------------------------------------|-----|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 750 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|------------------|-----------|--------|------------------|------------------|----------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 27.93 | 1 | \$ 27.93 | \$ 27.93 | 1 | \$ 27.93 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| Fixed Rate Riders | \$ 2.28 | 1 | \$ 2.28 | \$ (5.14) | 1 | \$ (5.14) | \$ (7.42) | -325.44% |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| Sub-Total A (excluding pass through) | | | \$ 30.21 | | | \$ 22.79 | \$ (7.42) | -24.56% |
| Line Losses on Cost of Power | \$ 0.1034 | 42 | \$ 4.35 | \$ 0.1034 | 42 | \$ 4.35 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| Low Voltage Service Charge | \$ 0.0006 | 750 | \$ 0.45 | \$ 0.0006 | 750 | \$ 0.45 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Additional Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | - |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 35.58 | | | \$ 28.16 | \$ (7.42) | -20.85% |
| RTSR - Network | \$ 0.0058 | 792 | \$ 4.59 | \$ 0.0070 | 792 | \$ 5.54 | \$ 0.95 | 20.69% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0048 | 792 | \$ 3.80 | \$ 0.0056 | 792 | \$ 4.44 | \$ 0.63 | 16.67% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 43.98 | | | \$ 38.14 | \$ (5.84) | -13.27% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 792 | \$ 2.69 | \$ 0.0034 | 792 | \$ 2.69 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 792 | \$ 0.40 | \$ 0.0005 | 792 | \$ 0.40 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 480 | \$ 39.36 | \$ 0.0820 | 480 | \$ 39.36 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 135 | \$ 15.26 | \$ 0.1130 | 135 | \$ 15.26 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 135 | \$ 22.95 | \$ 0.1700 | 135 | \$ 22.95 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 124.88 | | | \$ 119.05 | \$ (5.84) | -4.67% |
| HST | 13% | | \$ 16.23 | 13% | | \$ 15.48 | \$ (0.76) | -4.67% |
| Ontario Electricity Rebate | 18.9% | | \$ (23.60) | 18.9% | | \$ (22.50) | \$ 1.10 | - |
| Total Bill on TOU | | | \$ 117.51 | | | \$ 112.02 | \$ (5.49) | -4.67% |

In the manager's summary, discuss the reasoning for the change in RTSR rates
In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 2,000 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|------------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 37.42 | 1 | \$ 37.42 | \$ 37.42 | 1 | \$ 37.42 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0165 | 2000 | \$ 33.00 | \$ 0.0165 | 2000 | \$ 33.00 | \$ - | 0.00% |
| Fixed Rate Riders | \$ 7.11 | 1 | \$ 7.11 | \$ 7.11 | 1 | \$ 7.11 | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0002 | 2000 | \$ (0.40) | \$ 0.0092 | 2000 | \$ (18.40) | \$ (18.00) | 4500.00% |
| Sub-Total A (excluding pass through) | | | \$ 77.13 | | | \$ 59.13 | \$ (18.00) | -23.34% |
| Line Losses on Cost of Power | \$ 0.1034 | 112 | \$ 11.60 | \$ 0.1034 | 112 | \$ 11.60 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 2,000 | \$ 1.20 | \$ 0.0006 | 2,000 | \$ 1.20 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 90.50 | | | \$ 72.50 | \$ (18.00) | -19.89% |
| RTSR - Network | \$ 0.0048 | 2,112 | \$ 10.14 | \$ 0.0058 | 2,112 | \$ 12.25 | \$ 2.11 | 20.83% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0046 | 2,112 | \$ 9.72 | \$ 0.0053 | 2,112 | \$ 11.19 | \$ 1.48 | 15.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 110.36 | | | \$ 95.95 | \$ (14.41) | -13.06% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,112 | \$ 7.18 | \$ 0.0034 | 2,112 | \$ 7.18 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,112 | \$ 1.06 | \$ 0.0005 | 2,112 | \$ 1.06 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 1,280 | \$ 104.96 | \$ 0.0820 | 1,280 | \$ 104.96 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 360 | \$ 40.68 | \$ 0.1130 | 360 | \$ 40.68 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 360 | \$ 61.20 | \$ 0.1700 | 360 | \$ 61.20 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 325.69 | | | \$ 311.28 | \$ (14.41) | -4.42% |
| HST | 13% | | \$ 42.34 | 13% | | \$ 40.47 | \$ (1.87) | -4.42% |
| Ontario Electricity Rebate | 18.9% | | \$ (61.55) | 18.9% | | \$ (58.83) | \$ 2.72 | |
| Total Bill on TOU | | | \$ 306.47 | | | \$ 292.91 | \$ (13.56) | -4.42% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|---|-----|
| Customer Class: | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Other) | |
| Consumption | 80,000 | kWh |
| Demand | 200 | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|---------------------|-----------|--------|---------------------|--------------------|----------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 340.60 | 1 | \$ 340.60 | \$ 340.60 | 1 | \$ 340.60 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 3.5825 | 200 | \$ 716.50 | \$ 3.5825 | 200 | \$ 716.50 | \$ - | 0.00% |
| Fixed Rate Riders | \$ (3.41) | 1 | \$ (3.41) | \$ (3.41) | 1 | \$ (3.41) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0358 | 200 | \$ (7.16) | \$ 1.2971 | 200 | \$ (259.42) | \$ (252.26) | 3523.18% |
| Sub-Total A (excluding pass through) | | | \$ 1,046.53 | | | \$ 794.27 | \$ (252.26) | -24.10% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 200 | \$ - | \$ - | 200 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 200 | \$ - | \$ - | 200 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 80,000 | \$ - | \$ - | 80,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.2230 | 200 | \$ 44.60 | \$ 0.2230 | 200 | \$ 44.60 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 200 | \$ - | \$ - | 200 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 1,091.13 | | | \$ 838.87 | \$ (252.26) | -23.12% |
| RTSR - Network | \$ 2.1472 | 200 | \$ 429.44 | \$ 2.5769 | 200 | \$ 515.38 | \$ 85.94 | 20.01% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8103 | 200 | \$ 362.06 | \$ 2.0987 | 200 | \$ 419.74 | \$ 57.68 | 15.93% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,882.63 | | | \$ 1,773.99 | \$ (108.64) | -5.77% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 84,488 | \$ 287.26 | \$ 0.0034 | 84,488 | \$ 287.26 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 84,488 | \$ 42.24 | \$ 0.0005 | 84,488 | \$ 42.24 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1036 | 84,488 | \$ 8,752.96 | \$ 0.1036 | 84,488 | \$ 8,752.96 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 10,965.34 | | | \$ 10,856.70 | \$ (108.64) | -0.99% |
| HST | 13% | | \$ 1,425.49 | 13% | | \$ 1,411.37 | \$ (14.12) | -0.99% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 12,390.83 | | | \$ 12,268.07 | \$ (122.76) | -0.99% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|---|-----|
| Customer Class: | UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 100 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 10.59 | 1 | \$ 10.59 | \$ 10.59 | 1 | \$ 10.59 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0095 | 100 | \$ 0.95 | \$ 0.0095 | 100 | \$ 0.95 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 100 | \$ - | \$ 0.0084 | 100 | \$ (0.84) | \$ (0.84) | |
| Sub-Total A (excluding pass through) | | | \$ 11.54 | | | \$ 10.70 | \$ (0.84) | -7.28% |
| Line Losses on Cost of Power | \$ 0.1034 | 6 | \$ 0.58 | \$ 0.1034 | 6 | \$ 0.58 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 100 | \$ 0.06 | \$ 0.0006 | 100 | \$ 0.06 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 100 | \$ - | \$ - | 100 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 12.18 | | | \$ 11.34 | \$ (0.84) | -6.90% |
| RTSR - Network | \$ 0.0048 | 106 | \$ 0.51 | \$ 0.0058 | 106 | \$ 0.61 | \$ 0.11 | 20.83% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0046 | 106 | \$ 0.49 | \$ 0.0053 | 106 | \$ 0.56 | \$ 0.07 | 15.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 13.17 | | | \$ 12.51 | \$ (0.66) | -5.01% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 106 | \$ 0.36 | \$ 0.0034 | 106 | \$ 0.36 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 106 | \$ 0.05 | \$ 0.0005 | 106 | \$ 0.05 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 64 | \$ 5.25 | \$ 0.0820 | 64 | \$ 5.25 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 18 | \$ 2.03 | \$ 0.1130 | 18 | \$ 2.03 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 18 | \$ 3.06 | \$ 0.1700 | 18 | \$ 3.06 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 24.18 | | | \$ 23.52 | \$ (0.66) | -2.73% |
| HST | 13% | | \$ 3.14 | 13% | | \$ 3.06 | \$ (0.09) | -2.73% |
| Ontario Electricity Rebate | 18.9% | | \$ (4.57) | 18.9% | | \$ (4.44) | \$ 0.12 | |
| Total Bill on TOU | | | \$ 22.75 | | | \$ 22.13 | \$ (0.62) | -2.73% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | SENTINEL LIGHTING SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 500 | kWh |
| Demand | 1 | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 3.88 | 1 | \$ 3.88 | \$ 3.88 | 1 | \$ 3.88 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 10.1477 | 1 | \$ 10.15 | \$ 10.1477 | 1 | \$ 10.15 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Volumetric Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Sub-Total A (excluding pass through) | | | \$ 14.03 | | | \$ 14.03 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1034 | 28 | \$ 2.90 | \$ 0.1034 | 28 | \$ 2.90 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| CBR Class B Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| GA Rate Riders | \$ - | 500 | \$ - | \$ - | 500 | \$ - | \$ - | - |
| Low Voltage Service Charge | \$ 0.1698 | 1 | \$ 0.17 | \$ 0.1698 | 1 | \$ 0.17 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Additional Volumetric Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | - |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 17.10 | | | \$ 17.10 | \$ - | 0.00% |
| RTSR - Network | \$ 1.5898 | 1 | \$ 1.59 | \$ 1.9079 | 1 | \$ 1.91 | \$ 0.32 | 20.01% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.3781 | 1 | \$ 1.38 | \$ 1.5977 | 1 | \$ 1.60 | \$ 0.22 | 15.93% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 20.07 | | | \$ 20.60 | \$ 0.54 | 2.68% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 528 | \$ 1.80 | \$ 0.0034 | 528 | \$ 1.80 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 528 | \$ 0.26 | \$ 0.0005 | 528 | \$ 0.26 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 320 | \$ 26.24 | \$ 0.0820 | 320 | \$ 26.24 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 90 | \$ 10.17 | \$ 0.1130 | 90 | \$ 10.17 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 90 | \$ 15.30 | \$ 0.1700 | 90 | \$ 15.30 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 74.09 | | | \$ 74.62 | \$ 0.54 | 0.73% |
| HST | 13% | | \$ 9.63 | 13% | | \$ 9.70 | \$ 0.07 | 0.73% |
| Ontario Electricity Rebate | 18.9% | | \$ (14.00) | 18.9% | | \$ (14.10) | \$ (0.10) | - |
| Total Bill on TOU | | | \$ 69.71 | | | \$ 70.22 | \$ 0.51 | 0.73% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | STREET LIGHTING SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Retailer) | |
| Consumption | 200,000 | kWh |
| Demand | 590 | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|---------|---------------------|------------|---------|---------------------|----------------------|----------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 4.56 | 3760 | \$ 17,145.60 | \$ 4.56 | 3760 | \$ 17,145.60 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 15.1656 | 590 | \$ 8,947.70 | \$ 15.1656 | 590 | \$ 8,947.70 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 3760 | \$ - | \$ - | 3760 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 590 | \$ - | \$ 10.8817 | 590 | \$ (6,420.20) | \$ (6,420.20) | |
| Sub-Total A (excluding pass through) | | | \$ 26,093.30 | | | \$ 19,673.10 | \$ (6,420.20) | -24.60% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 590 | \$ - | \$ - | 590 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 590 | \$ - | \$ - | 590 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 200,000 | \$ - | \$ - | 200,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.1663 | 590 | \$ 98.12 | \$ 0.1663 | 590 | \$ 98.12 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 3760 | \$ - | \$ - | 3760 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 3760 | \$ - | \$ - | 3760 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 590 | \$ - | \$ - | 590 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 26,191.42 | | | \$ 19,771.22 | \$ (6,420.20) | -24.51% |
| RTSR - Network | \$ 1.5816 | 590 | \$ 933.14 | \$ 1.8981 | 590 | \$ 1,119.88 | \$ 186.74 | 20.01% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.3498 | 590 | \$ 796.38 | \$ 1.5649 | 590 | \$ 923.29 | \$ 126.91 | 15.94% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 27,920.95 | | | \$ 21,814.39 | \$ (6,106.56) | -21.87% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 211,220 | \$ 718.15 | \$ 0.0034 | 211,220 | \$ 718.15 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 211,220 | \$ 105.61 | \$ 0.0005 | 211,220 | \$ 105.61 | \$ - | 0.00% |
| Standard Supply Service Charge Non-RPP Retailer Avg. Price | \$ 0.1036 | 211,220 | \$ 21,882.39 | \$ 0.1036 | 211,220 | \$ 21,882.39 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 50,627.10 | | | \$ 44,520.54 | \$ (6,106.56) | -12.06% |
| HST | 13% | | \$ 6,581.52 | 13% | | \$ 5,787.67 | \$ (793.85) | -12.06% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Non-RPP Avg. Price | | | \$ 57,208.62 | | | \$ 50,308.21 | \$ (6,900.41) | -12.06% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--------------------------------------|-----|
| Customer Class: | STANDBY POWER SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | 0 | |
| Consumption | - | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Distribution Volumetric Rate | \$ 1.0713 | 0 | \$ - | \$ 1.0713 | 0 | \$ - | \$ - | |
| Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 0 | \$ - | \$ - | 0 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ - | | | \$ - | \$ - | |
| Line Losses on Cost of Power | \$ 0.1036 | - | \$ - | \$ 0.1036 | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| GA Rate Riders | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Low Voltage Service Charge | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ - | | | \$ - | \$ - | |
| RTSR - Network | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| RTSR - Connection and/or Line and Transformation Connection | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ - | | | \$ - | \$ - | |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | - | \$ - | \$ 0.0034 | - | \$ - | \$ - | |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | - | \$ - | \$ 0.0005 | - | \$ - | \$ - | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | - | \$ - | \$ 0.0820 | - | \$ - | \$ - | |
| TOU - Mid Peak | \$ 0.1130 | - | \$ - | \$ 0.1130 | - | \$ - | \$ - | |
| TOU - On Peak | \$ 0.1700 | - | \$ - | \$ 0.1700 | - | \$ - | \$ - | |
| Non-RPP Retailer Avg. Price | \$ 0.1036 | - | \$ - | \$ 0.1036 | - | \$ - | \$ - | |
| Average IESO Wholesale Market Price | \$ 0.1036 | - | \$ - | \$ 0.1036 | - | \$ - | \$ - | |
| Total Bill on TOU (before Taxes) | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on TOU | | | \$ 0.28 | | | \$ 0.28 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Non-RPP Avg. Price | | | \$ 0.28 | | | \$ 0.28 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 0.25 | | | \$ 0.25 | \$ - | 0.00% |
| HST | 13% | | \$ 0.03 | 13% | | \$ 0.03 | \$ - | 0.00% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 0.28 | | | \$ 0.28 | \$ - | 0.00% |

| | | |
|-------------------------------|------------------------------------|-----|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Retailer) | |
| Consumption | 750 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|------------------|-----------|--------|------------------|------------------|----------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 27.93 | 1 | \$ 27.93 | \$ 27.93 | 1 | \$ 27.93 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Fixed Rate Riders | \$ 2.28 | 1 | \$ 2.28 | \$ (5.14) | 1 | \$ (5.14) | \$ (7.42) | -325.44% |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 30.21 | | | \$ 22.79 | \$ (7.42) | -24.56% |
| Line Losses on Cost of Power | \$ 0.1036 | 42 | \$ 4.36 | \$ 0.1036 | 42 | \$ 4.36 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 750 | \$ 0.45 | \$ 0.0006 | 750 | \$ 0.45 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 35.59 | | | \$ 28.17 | \$ (7.42) | -20.85% |
| RTSR - Network | \$ 0.0058 | 792 | \$ 4.59 | \$ 0.0070 | 792 | \$ 5.54 | \$ 0.95 | 20.69% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0048 | 792 | \$ 3.80 | \$ 0.0056 | 792 | \$ 4.44 | \$ 0.63 | 16.67% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 43.98 | | | \$ 38.15 | \$ (5.84) | -13.27% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 792 | \$ 2.69 | \$ 0.0034 | 792 | \$ 2.69 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 792 | \$ 0.40 | \$ 0.0005 | 792 | \$ 0.40 | \$ - | 0.00% |
| Standard Supply Service Charge | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1036 | 750 | \$ 77.70 | \$ 0.1036 | 750 | \$ 77.70 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 124.77 | | | \$ 118.94 | \$ (5.84) | -4.68% |
| HST | 13% | | \$ 16.22 | 13% | | \$ 15.46 | \$ (0.76) | -4.68% |
| Ontario Electricity Rebate | 18.9% | | \$ (23.58) | 18.9% | | \$ (22.48) | \$ (1.10) | -4.68% |
| Total Bill on Non-RPP Avg. Price | | | \$ 140.99 | | | \$ 134.40 | \$ (6.59) | -4.68% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Retailer) | |
| Consumption | 2,000 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0561 | |
| Proposed/Approved Loss Factor | 1.0561 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|------------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 37.42 | 1 | \$ 37.42 | \$ 37.42 | 1 | \$ 37.42 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0165 | 2000 | \$ 33.00 | \$ 0.0165 | 2000 | \$ 33.00 | \$ - | 0.00% |
| Fixed Rate Riders | \$ 7.11 | 1 | \$ 7.11 | \$ 7.11 | 1 | \$ 7.11 | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0002 | 2000 | \$ (0.40) | \$ 0.0092 | 2000 | \$ (18.40) | \$ (18.00) | 4500.00% |
| Sub-Total A (excluding pass through) | | | \$ 77.13 | | | \$ 59.13 | \$ (18.00) | -23.34% |
| Line Losses on Cost of Power | \$ 0.1036 | 112 | \$ 11.62 | \$ 0.1036 | 112 | \$ 11.62 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0006 | 2,000 | \$ 1.20 | \$ 0.0006 | 2,000 | \$ 1.20 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 90.52 | | | \$ 72.52 | \$ (18.00) | -19.88% |
| RTSR - Network | \$ 0.0048 | 2,112 | \$ 10.14 | \$ 0.0058 | 2,112 | \$ 12.25 | \$ 2.11 | 20.83% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0046 | 2,112 | \$ 9.72 | \$ 0.0053 | 2,112 | \$ 11.19 | \$ 1.48 | 15.22% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 110.38 | | | \$ 95.97 | \$ (14.41) | -13.05% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,112 | \$ 7.18 | \$ 0.0034 | 2,112 | \$ 7.18 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,112 | \$ 1.06 | \$ 0.0005 | 2,112 | \$ 1.06 | \$ - | 0.00% |
| Standard Supply Service Charge | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1036 | 2,000 | \$ 207.20 | \$ 0.1036 | 2,000 | \$ 207.20 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 325.82 | | | \$ 311.41 | \$ (14.41) | -4.42% |
| HST | 13% | | \$ 42.36 | 13% | | \$ 40.48 | \$ (1.87) | -4.42% |
| Ontario Electricity Rebate | 18.9% | | \$ (61.58) | 18.9% | | \$ (58.86) | \$ (2.72) | |
| Total Bill on Non-RPP Avg. Price | | | \$ 368.17 | | | \$ 351.89 | \$ (16.28) | -4.42% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

1 **OEB STAFF INTERROGATORY #6**

2
3 **Reference:**

4 Appendix H

5
6 **Interrogatory:**

7 Regarding Orillia's Account 1576 - Accounting Changes Under CGAAP balance,

- 8
9 a) Please identify and quantify the drivers of the change in closing net PP&E, in accordance
10 with Chapter 2 Filing Requirements¹
11
12 b) Per Appendix H, the net additions under former CGAAP and revised CGAAP are the same
13 each year. Please confirm that there were no changes in capitalization policies required. If
14 not confirmed, please explain why net additions are the same under both former and
15 revised CGAAP.
16

17 **Response:**

- 18 a) As per Orillia's audited 2019 financial statements,

19
20 *Account 1576 – Accounting Changes under CGAAP*

21
22 *This account records the financial differences arising as a result of changes the Company*
23 *made to accounting depreciation under CGAAP effective January 1, 2013. OPDC adopted*
24 *new asset useful lives based on the 2010 "Kinectric's Report", part of an asset depreciation*
25 *study initiated by the OEB for use by electricity distributors.*
26

27 The primary driver of the change in closing net PP&E is driven by the adoption of new useful
28 lives based on the 2010 "Kinectric's Report".
29

- 30 b) It is to Hydro One's understanding that Orillia did not identify differences in net additions
31 under former CGAAP and revised CGAAP.

¹ Filing Requirements For Electricity Distribution Rate Applications - 2017 Edition for 2018 Rate Applications, dated July 20, 2017. This is the last Filing Requirements discussing support required for Account 1576.

1 **OEB STAFF INTERROGATORY #7**

2

3 **Reference:**

4 Appendix H

5 Decision and Rate Order, July 9, 2020, EB-2018-0270

6 Decision and Rate Order, July 9, 2020, EB-2018-0242

7

8 **Interrogatory:**

9 In the MAADs proceedings for Orillia and Peterborough, the OEB approved the establishment of
10 Account 1576 – Accounting Policy Changes to capture the impact of applicable accounting
11 changes to depreciation and capitalization accounting policies on property, plant and equipment
12 resulting from the transition of Modified International Financial Reporting Standards to US
13 GAAP. The accounts are effective as of the effective date of transaction close.

14

15 a) Please confirm that the transactions closed on September 1, 2020 for Orillia and August 1,
16 2020 for Peterborough. If not confirmed, please indicate when the transactions closed.

17

18 b) It appears that the Account 1576 balance for Orillia requested for disposition represents the
19 balance as at August 30, 2020. Please confirm this.

20

21 c) If there is a period between the date of the ending balance in Orillia’s Account 1576 –
22 Accounting Changes Under CGAAP and Orillia’s transaction close date, please provide the
23 Account 1576 balance for this stub period and provide Hydro One’s view for disposing this
24 stub period amount in the current application.

25

26 d) Please confirm that Orillia last rebased in 2010 under Canadian GAAP, before implementing
27 the OEB mandated capitalization and depreciation policy changes (i.e. former CGAAP). If not
28 confirmed, please explain.

29

30 e) Please confirm that Peterborough last rebased in 2013 under CGAAP, after implementing
31 the OEB mandated capitalization and depreciation policy changes (i.e. revised CGAAP). If not
32 confirmed, please explain.

33 i. Please confirm that Peterborough did not identify further differences between the
34 accounting policies underpinning its 2013 rebasing application and Modified
35 International Financial Reporting Standards (MIFRS), and therefore, did not identify
36 any balance that needed to be recorded in Account 1575 – IFRS – CGAAP
37 Transitional PP&E Amounts. If not confirmed, please explain.

1 f) Orillia has not previously rebased under revised CGAAP or MIFRS. To ensure that Hydro One
2 captures the full PP&E differential between i) the capitalization and depreciation policies
3 underpinning rates in Orillia's last rebasing proceeding (under former CGAAP), and ii) Hydro
4 One's capitalization and depreciation policies in effect at the subsequent rebasing
5 proceeding (under US GAAP) at the end of the deferred rebasing period, please confirm that
6 the original Account 1576, as well as the Account 1576 established in the MAADS
7 proceeding, will operate from the date the MAADs transaction closed until the end of the
8 deferred rebasing period. If not confirmed, please explain Hydro One's proposed treatment.

9 i. Please discuss whether the above treatment for the original Account 1576 will also
10 apply to Account 1575, where Account 1575 will continue to record the annual
11 PP&E differences resulting from the transition from CGAAP to MIFRS (excluding
12 amounts related to capitalization and depreciation policy changes recorded in the
13 original Account 1576) from the date the MAADs transaction closed until the end of
14 the deferred rebasing period. If not, please provide Hydro One's rationale.

15
16 g) For Peterborough, please confirm the following treatment for the two accounts: The original
17 Account 1576 had ceased recording new transactions in the account effective May 1, 2013
18 as Peterborough rebased under revised CGAAP in that year. The new Account 1576
19 established in the MAADs proceeding will record, from the effective date of the close of
20 transaction to the end of the deferred rebasing period, the incremental PP&E differential
21 between the capitalization and depreciation policies under revised CGAAP (in effect
22 immediately prior to the merger) and the capitalization and depreciation policies of Hydro
23 One under US GAAP. If this treatment is not confirmed, please explain in detail Hydro One's
24 treatment of the two accounts.

25
26 **Response:**

27 a) Consistent with the correspondence provided to the OEB to satisfy the conditions of
28 approval of each transaction, the closing dates documented in the interrogatory for Orillia
29 and Peterborough are confirmed.

30
31 b) This is confirmed. A condition of the closing of the transaction was to dispose of the current
32 balances in Accounts 1575 and 1576 within 12 months of the closing of the transaction
33 (2022 rate application).

34
35 c) The Account 1576 balance being proposed for disposition is as at the closing date of the
36 Orillia transaction.

37
38 d) Confirmed.

1 e) Confirmed.

2 i. Based on Hydro One's understanding of the EB-2012-0160 Settlement Agreement,
3 Peterborough did not identify any further differences:
4

5 *For the purposes of settlement, the Parties acknowledge that PDI is not converting to*
6 *International Financial Reporting Standards ("IFRS") in the 2013 Test Year and intends to*
7 *remain on CGAAP until required by the Accounting Standards Board (the "AcSB") to move to*
8 *IFRS. However, PDI complied with the Board's letter titled "Regulatory accounting policy*
9 *direction regarding changes to depreciation expense and capitalization policies 2013" dated*
10 *July 17, 2012. PDI has implemented the regulatory accounting changes for depreciation*
11 *expense and capitalization policies effective January 1, 2013.*
12

13 f) With respect to the original Account 1575, Hydro One confirms that Orillia had ceased
14 recording new transactions in the account in 2014, the transition year from CGAAP to IFRS.
15 No additional entries were identified by Orillia.
16

17 With respect to the original Account 1576, this account remains open for entries. Hydro One
18 notes that the quantification will be impacted by the following factors (i) Orillia Power is
19 now integrated with Hydro One and is reporting under US GAAP; (ii) maintaining an extra
20 set of books (CGAAP) is redundant, and (iii) it goes against the efficiencies brought upon
21 through integration.
22

23 g) For Peterborough, Hydro One confirms the treatment for the original and new Account
24 1576.

1 **OEB STAFF INTERROGATORY #8**

2
3 **Reference:**

4 Manager's Summary, Page 15

5
6 **Interrogatory:**

7 Hydro One is requesting Peterborough's Account 1576 - Accounting Changes Under CGAAP
8 balance (debit balance of \$9,998) for disposition, which is a residual amount remaining after it
9 was previously disposed. The OEB has not provided guidance that indicates residual balances
10 are to be requested for disposition and has not historically done so. The amount requested for
11 disposition is also immaterial. Please explain why Hydro One is requesting disposition of this
12 residual balance. Please update the evidence to remove the balance requested for disposition.

13
14 **Response:**

15 While the premise set out in the interrogatory above is generally true, in this particular instance,
16 it is inaccurate to say, "[T]he OEB has not provided guidance that indicates residual balances are
17 to be requested for disposition."

18
19 In EB-2018-0242, Decision and Order dated April 31, 2020, the OEB directed Hydro One as
20 follows: "Hydro One shall dispose of the balances in current PDI Accounts 1575 and 1576 to
21 acquired PDI customers within 12 months of the closing of the Transaction." ¹ As a result of this
22 direction, Hydro One is proposing to dispose of the balances in PDI Accounts 1575 and 1576 as
23 part of this proceeding.

24
25 However, in the annual update for the Acquired Utilities (EB-2021-0033), Hydro One noted that
26 without explicit OEB direction, there is currently no guidance on the disposition of a residual
27 balance after the balance was previously disposed. In that annual update Hydro One took the
28 position that bringing forth a residual balance for disposition is generally consistent with the
29 OEB's approach of disposing of residual balances in Account 1595 and in general, Rate Riders.

30
31 As the amount is not material, for consistency with the approach taken in EB-2021-0033 and
32 given the point raised in the OEB's interrogatory above, Hydro One has removed this balance
33 requested for disposition and updated the DVA Continuity Schedule, to provide the OEB with all
34 the information it may need to modify the direction provided in EB-2018-0242. Hydro One
35 invites the OEB to clarify its position on the disposition of the PDI Account.

¹ EB-2018-0242, Decision and Order, April 31, 2020, p. 46:

| | | 2016 | | | | | | | | | |
|--|----------------|--|---|---------------------------------------|-----------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-16 | Transactions(I) Debit/ (Credit) during 2016 | OEB- Approved Disposition during 2016 | Principal Adjustments during 2016 | Closing Principal Balance as of Dec-31-16 | Opening Interest Amounts as of Jan-1-16 | Interest Jan-1 to Dec-31-16 | OEB-Approved Disposition during 2016 | Interest Adjustments(I) during 2016 | Closing Interest Amounts as of Dec-31-16 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | | | | 352,640.99 | 352,640.99 | | | | 6,042.54 | 6,042.54 |
| Smart Metering Entity Charge Variance Account | 1551 | | | | (7,450.24) | (7,450.24) | | | | 150.79 | 150.79 |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | | | | (2,962,883.61) | (2,962,883.61) | | | | (49,732.98) | (49,732.98) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | | | | 20,373.31 | 20,373.31 | | | | 202.21 | 202.21 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | | | | 294,222.17 | 294,222.17 | | | | 3,348.60 | 3,348.60 |
| RSVA - Retail Transmission Network Charge | 1584 | | | | 463,628.14 | 463,628.14 | | | | 3,712.33 | 3,712.33 |
| RSVA - Retail Transmission Connection Charge | 1586 | | | | 578,062.23 | 578,062.23 | | | | 3,771.04 | 3,771.04 |
| RSVA - Power (excluding Global Adjustment) ⁴ | 1588 | | | | (839,926.03) | (839,926.03) | | | | 22,245.08 | 22,245.08 |
| RSVA - Global Adjustment ⁴ | 1589 | | | | 1,319,604.31 | 1,319,604.31 | | | | 29,687.39 | 29,687.39 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | | | | - | - | | | | (611.00) | (611.00) |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | | | | - | - | | | | (16,144.86) | (16,144.86) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | | | | - | - | | | | 132.55 | 132.55 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | | | | 261,513.55 | 261,513.55 | | | | 48,997.14 | 48,997.14 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | | | | 1,282,482.01 | 1,282,482.01 | | | | 55,842.00 | 55,842.00 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | | | | - | - | | | | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) | 1595 | | | | - | - | | | | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2019) | 1595 | | | | - | - | | | | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2020) | 1595 | | | | - | - | | | | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | | | | - | - | | | | - | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) | 1595 | | | | - | - | | | | - | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | - | - | - | 762,266.83 | 762,266.83 | - | - | - | 107,642.83 | 107,642.83 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | - | - | - | (557,337.48) | (557,337.48) | - | - | - | 77,955.44 | 77,955.44 |
| RSVA - Global Adjustment | 1589 | - | - | - | 1,319,604.31 | 1,319,604.31 | - | - | - | 29,687.39 | 29,687.39 |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2017 | | | | | | | | | |
|--|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2017 | Transactions Debit / (Credit) during 2017 | OEB-Approved Disposition during 2017 | Principal Adjustments(1) during 2017 | Closing Principal Balance as of Dec-31-2017 | Opening Interest Amounts as of Jan-1-2017 | Interest Jan-1 to Dec-31-2017 | OEB-Approved Disposition during 2017 | Interest Adjustments(1) during 2017 | Closing Interest Amounts as of Dec-31-2017 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 352,640.99 | 381,753.06 | | | 734,394.05 | 6,042.54 | 5,366.04 | | | 11,408.58 |
| Smart Metering Entity Charge Variance Account | 1551 | (7,450.24) | (2,706.64) | | | (10,156.88) | 150.79 | (107.10) | | | 43.69 |
| RSVA - Wholesale Market Service Charge ² | 1580 | (2,962,883.61) | (1,153,660.08) | | | (4,116,543.69) | (49,732.98) | (42,142.94) | | | (91,875.92) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 20,373.31 | (8,144.54) | | | 12,228.77 | 202.21 | 256.62 | | | 458.83 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 294,222.17 | (5,050.28) | | | 289,171.89 | 3,348.60 | 3,474.12 | | | 6,822.72 |
| RSVA - Retail Transmission Network Charge | 1584 | 463,628.14 | (151,056.81) | | | 312,571.33 | 3,712.33 | 2,977.75 | | | 6,690.08 |
| RSVA - Retail Transmission Connection Charge | 1586 | 578,062.23 | 16,729.43 | | | 594,791.66 | 3,771.04 | 6,054.45 | | | 9,825.49 |
| RSVA - Power (excluding Global Adjustment) ¹ | 1588 | (839,926.03) | 2,773,415.08 | | | 1,933,489.05 | 22,245.08 | 15,144.20 | | | 37,389.28 |
| RSVA - Global Adjustment ⁴ | 1589 | 1,319,604.31 | (1,133,160.15) | | | 186,444.16 | 29,687.39 | 10,351.11 | | | 40,038.50 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | - | | | | - | (611.00) | 611.00 | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | - | | | | - | (16,144.86) | 16,123.39 | | | (21.47) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | - | | | | - | 132.55 | (132.09) | | | 0.46 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 261,513.55 | 31.87 | | | 261,545.42 | 48,997.14 | | | | 48,997.14 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 1,282,482.01 | (1,217,543.06) | | | 64,938.95 | 55,842.00 | | | | 55,842.00 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2019) | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2020) | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) | 1595 | - | | | | - | - | | | | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | 762,266.83 | (499,392.12) | - | - | 262,874.71 | 107,642.83 | 17,976.55 | - | - | 125,619.38 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | (557,337.48) | 633,768.03 | - | - | 76,430.55 | 77,955.44 | 7,625.44 | - | - | 85,580.88 |
| RSVA - Global Adjustment | 1589 | 1,319,604.31 | (1,133,160.15) | - | - | 186,444.16 | 29,687.39 | 10,351.11 | - | - | 40,038.50 |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2018 | | | | | | | | | |
|--|----------------|--|--|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2018 | Transactions Debit/ (Credit) during 2018 | OEB-Approved Disposition during 2018 | Principal Adjustments(1) during 2018 | Closing Principal Balance as of Dec-31-2018 | Opening Interest Amounts as of Jan-1-2018 | Interest Jan-1 to Dec-31-2018 | OEB-Approved Disposition during 2018 | Interest Adjustments(1) during 2018 | Closing Interest Amounts as of Dec-31-2018 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 734,394.05 | 356,097.14 | 352,642.00 | | 737,849.19 | 11,408.58 | 12,038.77 | 12,141.00 | | 11,306.35 |
| Smart Metering Entity Charge Variance Account | 1551 | (10,156.88) | (19,749.76) | (7,451.00) | | (22,455.64) | 43.69 | (336.80) | 27.00 | | (320.11) |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | (4,116,543.69) | (321,982.48) | (2,962,885.00) | | (1,475,641.17) | (91,875.92) | (44,328.26) | (100,948.00) | | (35,256.18) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 12,228.77 | 400.68 | | | 12,629.45 | 458.83 | 240.31 | | | 699.14 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 289,171.89 | (18,519.39) | 294,222.00 | | (23,569.50) | 6,822.72 | 1,639.41 | 8,408.00 | | 54.13 |
| RSVA - Retail Transmission Network Charge | 1584 | 312,571.33 | (266,741.61) | 463,627.00 | | (417,797.28) | 6,690.08 | (2,586.07) | 11,657.00 | | (7,552.99) |
| RSVA - Retail Transmission Connection Charge | 1586 | 594,791.66 | (95,260.09) | 578,062.00 | | (78,530.43) | 9,825.49 | 2,537.76 | 13,662.00 | | (1,298.75) |
| RSVA - Power (excluding Global Adjustment) ¹ | 1588 | 1,933,489.05 | (2,310,156.38) | 585,881.00 | | (962,548.33) | 37,389.28 | 48,216.45 | 32,583.00 | | 53,022.73 |
| RSVA - Global Adjustment ⁴ | 1589 | 186,444.16 | (200,072.77) | (173,435.00) | | 159,806.39 | 40,038.50 | (28,052.86) | 27,243.00 | | (15,257.36) |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | - | | | | - | | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | - | | | | - | (21.47) | | | | (21.47) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | - | | | | - | 0.46 | | | | 0.46 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 261,545.42 | (911.05) | | | 260,634.37 | 48,997.14 | 25,312.75 | | | 74,309.89 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 64,938.95 | | | | 64,938.95 | 55,842.00 | 23,705.35 | | | 79,547.35 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | - | | | | - | | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) | 1595 | - | (362,574.97) | | | (362,574.97) | | (4,343.96) | | | (4,343.96) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) | 1595 | - | | | | - | | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2020) | 1595 | - | | | | - | | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | - | | | | - | | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) | 1595 | - | | | | - | | | | | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | 262,874.71 | (3,239,470.68) | (869,337.00) | - | (2,107,258.97) | 125,619.38 | 34,042.85 | 4,773.00 | - | 154,889.23 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | 76,430.55 | (3,039,397.91) | (695,902.00) | - | (2,267,065.36) | 85,580.88 | 62,095.71 | (22,470.00) | - | 170,146.59 |
| RSVA - Global Adjustment | 1589 | 186,444.16 | (200,072.77) | (173,435.00) | - | 159,806.39 | 40,038.50 | (28,052.86) | 27,243.00 | - | (15,257.36) |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2019 | | | | | | | | | |
|--|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2019 | Transactions Debit / (Credit) during 2019 | OEB-Approved Disposition during 2019 | Principal Adjustments(1) during 2019 | Closing Principal Balance as of Dec-31-2019 | Opening Interest Amounts as of Jan-1-2019 | Interest Jan-1 to Dec-31-2019 | OEB-Approved Disposition during 2019 | Interest Adjustments(1) during 2019 | Closing Interest Amounts as of Dec-31-2019 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 737,849.19 | 300,046.47 | | | 1,037,895.66 | 11,306.35 | 19,384.24 | | | 30,690.59 |
| Smart Metering Entity Charge Variance Account | 1551 | (22,455.64) | (3,609.67) | | | (26,065.31) | (320.11) | (580.64) | | | (900.75) |
| RSVA - Wholesale Market Service Charge ² | 1580 | (1,475,641.17) | (357,741.28) | | | (1,833,382.45) | (35,256.18) | (34,948.50) | | | (70,204.68) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 12,629.45 | (669.98) | | | 11,959.47 | 699.14 | 272.46 | | | 971.60 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | (23,569.50) | (62,350.57) | | | (85,920.07) | 54.13 | (1,242.35) | | | (1,188.22) |
| RSVA - Retail Transmission Network Charge | 1584 | (417,797.28) | 141,728.32 | | | (276,068.96) | (7,552.99) | (12,152.13) | | | (19,705.12) |
| RSVA - Retail Transmission Connection Charge | 1586 | (78,530.43) | 132,568.02 | | | 54,037.59 | (1,298.75) | (4,564.52) | | | (5,863.27) |
| RSVA - Power (excluding Global Adjustment) ¹ | 1588 | (962,548.33) | (307,777.36) | | | (1,270,325.69) | 53,022.73 | (39,630.52) | | | 13,392.21 |
| RSVA - Global Adjustment ⁴ | 1589 | 159,806.39 | 1,200,475.16 | | | 1,360,281.55 | (15,257.36) | 22,246.40 | | | 6,989.04 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | - | | | | - | (21.47) | | | | (21.47) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | - | | | | - | 0.46 | | | | 0.46 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 260,634.37 | | | | 260,634.37 | 74,309.89 | 5,855.36 | | | 80,165.25 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ³ | 1595 | 64,938.95 | | | | 64,938.95 | 79,547.35 | 2,081.37 | | | 81,628.72 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ³ | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ³ | 1595 | (362,574.97) | 348,667.76 | | | (13,907.21) | (4,343.96) | (2,897.64) | | | (7,241.60) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ³ | 1595 | - | 30,802.00 | | | 30,802.00 | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2020) ³ | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) ³ | 1595 | - | | | | - | - | | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) ³ | 1595 | - | | | | - | - | | | | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | (2,107,258.97) | 1,422,138.87 | - | - | (685,120.10) | 154,889.23 | (46,176.47) | - | - | 108,712.76 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | (2,267,065.36) | 221,663.71 | - | - | (2,045,401.65) | 170,146.59 | (68,422.87) | - | - | 101,723.72 |
| RSVA - Global Adjustment | 1589 | 159,806.39 | 1,200,475.16 | - | - | 1,360,281.55 | (15,257.36) | 22,246.40 | - | - | 6,989.04 |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2020 | | | | | | | | | |
|--|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-20 | Transactions Debit/(Credit) during 2020 | OEB-Approved Disposition during 2020 | Principal Adjustments(1) during 2020 | Closing Principal Balance as of Dec-31-20 | Opening Interest Amounts as of Jan-1-20 | Interest Jan-1 to Dec-31-20 | OEB-Approved Disposition during 2020 | Interest Adjustments(1) during 2020 | Closing Interest Amounts as of Dec-31-20 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 1,037,895.66 | 392,945.68 | | | 1,430,841.34 | 30,690.59 | 15,707.21 | | | 46,397.80 |
| Smart Metering Entity Charge Variance Account | 1551 | (26,065.31) | (2,209.53) | | | (28,274.84) | (900.75) | (363.55) | | | (1,264.30) |
| RSVA - Wholesale Market Service Charge ² | 1580 | (1,833,382.45) | (650,187.16) | | | (2,483,569.61) | (70,204.68) | (28,232.57) | | | (98,437.25) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 11,959.47 | 84.16 | | | 12,043.63 | 971.60 | 161.34 | | | 1,132.94 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | (85,920.07) | (21,256.19) | | | (107,176.26) | (1,188.22) | (1,437.71) | | | (2,625.93) |
| RSVA - Retail Transmission Network Charge | 1584 | (276,068.96) | 573,201.47 | | | 297,132.51 | (19,705.12) | (3,212.26) | | | (2,917.38) |
| RSVA - Retail Transmission Connection Charge | 1586 | 54,037.59 | 521,775.24 | | | 575,812.83 | (5,863.27) | 2,095.02 | | | (3,768.25) |
| RSVA - Power (excluding Global Adjustment) ¹ | 1588 | (1,270,325.69) | 522,471.00 | | | (747,854.69) | 13,392.21 | (11,178.02) | | | 2,214.19 |
| RSVA - Global Adjustment ⁴ | 1589 | 1,360,281.55 | 1,247,420.17 | | | 2,607,701.72 | 6,989.04 | 21,592.89 | | | 28,581.93 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | - | - | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | - | - | | | - | (21.47) | - | | | (21.47) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | - | - | | | - | 0.46 | - | | | 0.46 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 260,634.37 | - | | | 260,634.37 | 80,165.25 | 3,570.52 | | | 83,735.77 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 64,938.95 | - | | | 64,938.95 | 81,628.72 | 1,269.20 | | | 82,897.92 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | - | - | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) | 1595 | (13,907.21) | 47,778.48 | | | 33,871.27 | (7,241.60) | (129.25) | | | (7,370.85) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) | 1595 | 30,802.00 | - | | | 30,802.00 | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2020) | 1595 | - | - | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | - | - | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) | 1595 | - | - | | | - | - | - | | | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | (685,120.10) | 2,632,023.32 | - | - | 1,946,903.22 | 108,712.76 | (157.18) | - | - | 108,555.58 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | (2,045,401.65) | 1,384,603.15 | - | - | (660,798.50) | 101,723.72 | (21,750.07) | - | - | 79,973.65 |
| RSVA - Global Adjustment | 1589 | 1,360,281.55 | 1,247,420.17 | - | - | 2,607,701.72 | 6,989.04 | 21,592.89 | - | - | 28,581.93 |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2021 | | | | | | | | | |
|--|----------------|--|--|--------------------------------------|--------------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-21 | Transactions Debit/ (Credit) during 2021 | OEB-Approved Disposition during 2021 | Principal Adjustments(1) during 2021 | Closing Principal Balance as of Dec-31-21 | Opening Interest Amounts as of Jan-1-21 | Interest Jan-1 to Dec-31-21 | OEB-Approved Disposition during 2021 | Interest Adjustments(1) during 2021 | Closing Interest Amounts as of Dec-31-21 |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | 1,430,841.34 | | | | 1,430,841.34 | 46,397.80 | 8,155.80 | | | 54,553.60 |
| Smart Metering Entity Charge Variance Account | 1551 | (28,274.84) | | | | (28,274.84) | (1,264.30) | (161.17) | | | (1,425.47) |
| RSVA - Wholesale Market Service Charge ² | 1580 | (2,483,569.61) | | | | (2,483,569.61) | (98,437.25) | (14,156.35) | | | (112,593.60) |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | 12,043.63 | | | | 12,043.63 | 1,132.94 | 68.65 | | | 1,201.59 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | (107,176.26) | | | | (107,176.26) | (2,625.93) | (610.90) | | | (3,236.83) |
| RSVA - Retail Transmission Network Charge | 1584 | 297,132.51 | | | | 297,132.51 | (22,917.38) | 1,693.66 | | | (21,223.72) |
| RSVA - Retail Transmission Connection Charge | 1586 | 575,812.83 | | | | 575,812.83 | (3,768.25) | 3,282.13 | | | (486.12) |
| RSVA - Power (excluding Global Adjustment) ¹ | 1588 | (747,854.69) | | | | (747,854.69) | 2,214.19 | (4,262.77) | | | (2,048.58) |
| RSVA - Global Adjustment ⁴ | 1589 | 2,607,701.72 | | | | 2,607,701.72 | 28,581.93 | 14,863.90 | | | 43,445.83 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ³ | 1595 | - | | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ³ | 1595 | - | | | | - | (21.47) | - | | | (21.47) |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ³ | 1595 | - | | | | - | 0.46 | - | | | 0.46 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ³ | 1595 | 260,634.37 | | | | 260,634.37 | 83,735.77 | 1,485.62 | | | 85,221.39 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) | 1595 | 64,938.95 | | | | 64,938.95 | 82,897.92 | 370.15 | | | 83,268.07 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) | 1595 | - | | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2018) | 1595 | 33,871.27 | | | | 33,871.27 | (7,370.85) | 193.07 | | | (7,177.78) |
| Disposition and Recovery/Refund of Regulatory Balances (2019) | 1595 | 30,802.00 | | | | 30,802.00 | - | 175.57 | | | 175.57 |
| Disposition and Recovery/Refund of Regulatory Balances (2020) | 1595 | - | | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | - | | | | - | - | - | | | - |
| Disposition and Recovery/Refund of Regulatory Balances (2022) | 1595 | - | | | | - | - | - | | | - |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | 1,946,903.22 | - | - | - | 1,946,903.22 | 108,555.58 | 11,097.35 | - | - | 119,652.93 |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | (660,798.50) | - | - | - | (660,798.50) | 79,973.65 | (3,766.55) | - | - | 76,207.10 |
| RSVA - Global Adjustment | 1589 | 2,607,701.72 | - | - | - | 2,607,701.72 | 28,581.93 | 14,863.90 | - | - | 43,445.83 |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| Account Descriptions | Account Number | 2022 | | | | Projected Interest on Dec-31-21 Balances | | | 2.1.7 RRR | | |
|--|----------------|---|--|--|---|--|----------------|-------------|----------------------------|-----------------|--|
| | | Principal Disposition during 2022 - instructed by OEB | Interest Disposition during 2022 - instructed by OEB | Closing Principal Balances as of Dec 31-21 Adjusted for Dispositions during 2022 | Closing Interest Balances as of Dec 31-21 Adjusted for Dispositions during 2022 | Projected Interest from Jan 1, 2022 to December 31, 2022 on Dec 31-21 balance adjusted for disposition during 2022 (2) | Total Interest | Total Claim | Accounts To Dispose Yes/No | As of Dec 31-20 | Variance RRR vs. 2020 Balance (Principal + Interest) |
| Group 1 Accounts | | | | | | | | | | | |
| LV Variance Account | 1550 | | | 1,430,841.34 | 54,553.60 | 8,155.80 | 62,709.39 | \$0 | No | \$1,477,239.14 | \$0 |
| Smart Metering Entity Charge Variance Account | 1551 | | | (28,274.84) | (1,425.47) | (161.17) | (1,586.63) | \$0 | No | -\$29,539.14 | \$0 |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | | | (2,483,569.61) | (112,593.60) | (14,156.35) | (126,749.94) | \$0 | No | -\$2,582,006.86 | \$0 |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | | | 12,043.63 | 1,201.59 | 68.65 | 1,270.24 | \$0 | No | \$13,176.57 | \$0 |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | | | (107,176.26) | (3,236.83) | (610.90) | (3,847.74) | \$0 | No | -\$109,802.19 | \$0 |
| RSVA - Retail Transmission Network Charge | 1584 | | | 297,132.51 | (21,223.72) | 1,693.66 | (19,530.07) | \$0 | No | \$274,215.13 | \$0 |
| RSVA - Retail Transmission Connection Charge | 1586 | | | 575,812.83 | (486.12) | 3,282.13 | 2,796.02 | \$0 | No | \$572,044.58 | \$0 |
| RSVA - Power (excluding Global Adjustment) ^f | 1588 | | | (747,854.69) | (2,048.58) | (4,262.77) | (6,311.35) | \$0 | No | -\$745,640.50 | \$0 |
| RSVA - Global Adjustment ⁴ | 1589 | | | 2,607,701.72 | 43,445.83 | 14,863.90 | 58,309.73 | \$0 | No | \$2,636,283.65 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2011) ^f | 1595 | | | - | - | - | - | \$0 | No | \$0.00 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2012) ^f | 1595 | | | - | (21.47) | - | (21.47) | \$0 | No | -\$21.47 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2013) ^f | 1595 | | | - | 0.46 | - | 0.46 | \$0 | No | \$0.46 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2015) ^f | 1595 | | | 260,634.37 | 85,221.39 | 1,485.62 | 86,707.00 | \$0 | No | \$344,370.14 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2016) ^f | 1595 | | | 64,938.95 | 83,268.07 | 370.15 | 83,638.22 | \$0 | No | \$147,836.87 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2017) ^f | 1595 | | | - | - | - | - | \$0 | No | \$0.00 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2018) ^f | 1595 | | | 33,871.27 | (7,177.78) | 193.07 | (6,984.72) | \$0 | No | \$26,500.42 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2019) ^f | 1595 | | | 30,802.00 | 175.57 | 175.57 | 351.14 | \$0 | No | \$30,802.00 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2020) ^f | 1595 | | | - | - | - | - | \$0 | No | \$0.00 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2021) ^f | 1595 | | | - | - | - | - | \$0 | No | \$0.00 | \$0 |
| Disposition and Recovery/Refund of Regulatory Balances (2022) ^f | 1595 | | | - | - | - | - | \$0 | No | \$0.00 | \$0 |
| <i>Refer to the Filing Requirements for disposition eligibility.</i> | | | | | | | | | | | |
| Group 1 Sub-Total (including Account 1589 - Global Adjustment) | | - | - | 1,946,903.22 | 119,652.93 | 11,097.35 | 130,750.28 | - | | | |
| Group 1 Sub-Total (excluding Account 1589 - Global Adjustment) | | - | - | (660,798.50) | 76,207.10 | (3,766.55) | 72,440.55 | - | | | |
| RSVA - Global Adjustment | 1589 | - | - | 2,607,701.72 | 43,445.83 | 14,863.90 | 58,309.73 | - | | | |
| Total Regulatory Accounts Seeking Disposition – Group 1 | | | | 1,946,903.22 | 119,652.93 | 11,097.35 | 130,750.28 | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 | | | | | | | | | | | |

| | | 2016 | | | | | | | | | |
|---|----------------|--|--|--------------------------------------|-----------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-16 | Transactions(1) Debit / (Credit) during 2016 | OEB-Approved Disposition during 2016 | Principal Adjustments during 2016 | Closing Principal Balance as of Dec-31-16 | Opening Interest Amounts as of Jan-1-16 | Interest Jan-1 to Dec-31-16 | OEB-Approved Disposition during 2016 | Interest Adjustments(1) during 2016 | Closing Interest Amounts as of Dec-31-16 |
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | | | | -\$28,506 | -\$28,506 | | | | \$0 | \$0 |
| Group 2 Sub-Total | | | | | -\$28,506 | -\$28,506 | | | | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | | | | -\$28,506 | -\$28,506 | | | | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | | | | \$13,973 | \$13,973 | | | | \$666 | \$666 |
| COVID-19 Emergency Deferral Account | 1509 | | | | \$0 | \$0 | | | | \$0 | \$0 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | | | | \$145,669 | \$145,669 | | | | \$1,455 | \$1,455 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | | | | \$105,994 | \$105,994 | | | | \$31,962 | \$31,962 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | | | | \$0 | \$0 | | | | \$0 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | | | | \$0 | \$0 | | | | \$0 | \$0 |
| LRAM Variance Account⁴ | 1568 | | | | \$71,405 | \$71,405 | | | | \$3,688 | \$3,688 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | | | | \$337,041 | \$337,041 | | | | \$37,771 | \$37,771 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

2017

| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2017 | Transactions Debit / (Credit) during 2017 | OEB-Approved Disposition during 2017 | Principal Adjustments(1) during 2017 | Closing Principal Balance as of Dec-31-2017 | Opening Interest Amounts as of Jan-1-2017 | Interest Jan-1 to Dec-31-2017 | OEB-Approved Disposition during 2017 | Interest Adjustments(1) during 2017 | Closing Interest Amounts as of Dec-31-2017 |
|---|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | -\$28,506 | \$38,504 | | | \$9,998 | \$0 | \$0 | | | \$0 |
| Group 2 Sub-Total | | -\$28,506 | \$38,504 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | -\$28,506 | \$38,504 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | \$13,973 | \$0 | | | \$13,973 | \$666 | \$167 | | | \$834 |
| COVID-19 Emergency Deferral Account | 1509 | \$0 | \$0 | | | \$0 | \$0 | \$0 | | | \$0 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | \$145,669 | -\$12,848 | | | \$132,821 | \$1,455 | | | | \$1,455 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$105,994 | -\$95,958 | | | \$10,036 | \$31,962 | \$384 | | | \$32,345 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | \$0 | \$0 | | | \$0 | \$0 | \$0 | | | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 |
| LRAM Variance Account⁴ | 1568 | \$71,405 | | | | \$71,405 | \$3,688 | \$852 | | | \$4,540 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$337,041 | -\$108,806 | \$0 | \$0 | \$228,236 | \$37,771 | \$1,404 | \$0 | \$0 | \$39,174 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

2018

| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2018 | Transactions Debit / (Credit) during 2018 | OEB-Approved Disposition during 2018 | Principal Adjustments(1) during 2018 | Closing Principal Balance as of Dec-31-18 | Opening Interest Amounts as of Jan-1-2018 | Interest Jan-1 to Dec-31-2018 | OEB-Approved Disposition during 2018 | Interest Adjustments(1) during 2018 | Closing Interest Amounts as of Dec-31-2018 |
|---|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$9,998 | \$0 | | | \$9,998 | \$0 | \$0 | | | \$0 |
| Group 2 Sub-Total | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | \$13,973 | \$0 | | | \$13,973 | \$834 | \$261 | | | \$1,094 |
| COVID-19 Emergency Deferral Account | 1509 | \$0 | \$0 | | | \$0 | \$0 | \$0 | | | \$0 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | \$132,821 | -\$12,780 | | | \$120,041 | \$1,455 | \$0 | | | \$1,455 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$10,036 | \$0 | | | \$10,036 | \$32,345 | \$187 | | | \$32,533 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | \$0 | -\$9,935 | | | -\$9,935 | \$0 | \$11 | | | \$11 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 |
| LRAM Variance Account⁴ | 1568 | \$71,405 | \$0 | | | \$71,405 | \$4,540 | \$1,331 | | | \$5,872 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$228,236 | -\$22,715 | \$0 | \$0 | \$205,520 | \$39,174 | \$1,790 | \$0 | \$0 | \$40,964 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

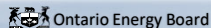
2019

| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-2019 | Transactions Debit / (Credit) during 2019 | OEB-Approved Disposition during 2019 | Principal Adjustments(1) during 2019 | Closing Principal Balance as of Dec-31-2019 | Opening Interest Amounts as of Jan-1-2019 | Interest Jan-1 to Dec-31-2019 | OEB-Approved Disposition during 2019 | Interest Adjustments(1) during 2019 | Closing Interest Amounts as of Dec-31-2019 |
|---|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-------------------------------|--------------------------------------|-------------------------------------|--|
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$9,998 | | | | \$9,998 | \$0 | \$0 | | | \$0 |
| Group 2 Sub-Total | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | \$13,973 | \$0 | | | \$13,973 | \$1,094 | \$314 | | | \$1,408 |
| COVID-19 Emergency Deferral Account | 1509 | \$0 | \$0 | | | \$0 | \$0 | \$0 | | | \$0 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | \$120,041 | -\$13,375 | | | \$106,666 | \$1,455 | \$0 | | | \$1,455 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$10,036 | \$0 | | | \$10,036 | \$32,533 | \$224 | | | \$32,757 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | -\$9,935 | -\$143,936 | | | -\$153,871 | \$11 | -\$1,861 | | | -\$1,849 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | \$0 | | | | \$0 | \$0 | | | | \$0 |
| LRAM Variance Account⁴ | 1568 | \$71,405 | \$0 | | | \$71,405 | \$5,872 | \$1,604 | | | \$7,476 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$205,520 | -\$157,311 | \$0 | \$0 | \$48,210 | \$40,964 | \$282 | \$0 | \$0 | \$41,246 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

| | | 2020 | | | | | | | | | |
|---|----------------|--|--|--------------------------------------|--------------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-20 | Transactions Debit/ (Credit) during 2020 | OEB-Approved Disposition during 2020 | Principal Adjustments(1) during 2020 | Closing Principal Balance as of Dec-31-20 | Opening Interest Amounts as of Jan-1-20 | Interest Jan-1 to Dec-31-20 | OEB-Approved Disposition during 2020 | Interest Adjustments(1) during 2020 | Closing Interest Amounts as of Dec-31-20 |
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$9,998 | | | | \$9,998 | \$0 | \$0 | | | \$0 |
| Group 2 Sub-Total | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | \$9,998 | \$0 | \$0 | \$0 | \$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | \$13,973 | | | | \$13,973 | \$1,408 | \$191 | | | \$1,599 |
| COVID-19 Emergency Deferral Account | 1509 | \$0 | \$833,000 | | | \$833,000 | \$0 | \$1,883 | | | \$1,883 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | \$106,666 | -\$12,192 | | | \$94,474 | \$1,455 | | | | \$1,455 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$10,036 | | | | \$10,036 | \$32,757 | \$137 | | | \$32,894 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | -\$153,871 | -\$220,885 | | | -\$374,756 | -\$1,849 | -\$3,851 | | | -\$5,701 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | \$0 | -\$150,124 | | | -\$150,124 | \$0 | | | | \$0 |
| LRAM Variance Account⁴ | 1568 | \$71,405 | | | | \$71,405 | \$7,476 | \$977 | | | \$8,453 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$48,210 | \$449,799 | \$0 | \$0 | \$498,008 | \$41,246 | -\$662 | \$0 | \$0 | \$40,584 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

| | | 2021 | | | | | | | | | |
|---|----------------|--|---|--------------------------------------|--------------------------------------|---|---|-----------------------------|--------------------------------------|-------------------------------------|--|
| Account Descriptions | Account Number | Opening Principal Amounts as of Jan-1-21 | Transactions Debit / (Credit) during 2021 | OEB-Approved Disposition during 2021 | Principal Adjustments(1) during 2021 | Closing Principal Balance as of Dec-31-21 | Opening Interest Amounts as of Jan-1-21 | Interest Jan-1 to Dec-31-21 | OEB-Approved Disposition during 2021 | Interest Adjustments(1) during 2021 | Closing Interest Amounts as of Dec-31-21 |
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | \$9,998 | -\$9,998 | | | \$0 | \$0 | | | | \$0 |
| Group 2 Sub-Total | | \$9,998 | -\$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | \$9,998 | -\$9,998 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | \$13,973 | | | | \$13,973 | \$1,599 | \$80 | | | \$1,679 |
| COVID-19 Emergency Deferral Account | 1509 | \$833,000 | | | | \$833,000 | \$1,883 | \$4,748 | | | \$6,631 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | \$94,474 | | | | \$94,474 | \$1,455 | \$539 | | | \$1,993 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | \$10,036 | | | | \$10,036 | \$32,894 | \$57 | | | \$32,951 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | -\$374,756 | | | | -\$374,756 | -\$5,701 | -\$2,136 | | | -\$7,837 |
| PLIs and Tax Variance for 2006 and Subsequent Years | 1592 | -\$150,124 | | | | -\$150,124 | \$0 | -\$856 | | | -\$856 |
| LRAM Variance Account⁴ | 1568 | \$71,405 | | | | \$71,405 | \$8,453 | \$407 | | | \$8,860 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$498,008 | \$0 | \$0 | \$0 | \$498,008 | \$40,584 | \$2,839 | \$0 | \$0 | \$43,422 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | | | | | | | | |

| Account Descriptions | Account Number | 2022 | | Projected Interest on Dec-31-21 Balances | | | 2.1.7 RRR | | | | |
|---|----------------|---|--|--|---|---|----------------|-------------|----------------------------|-----------------|--|
| | | Principal Disposition during 2022 - instructed by OEB | Interest Disposition during 2022 - instructed by OEB | Closing Principal Balances as of Dec 31-21 Adjusted for Dispositions during 2022 | Closing Interest Balances as of Dec 31-21 Adjusted for Dispositions during 2022 | Projected Interest from Jan 1, 2022 to December 31, 2022 on Dec 31 -21 balance adjusted for disposition during 2022 (2) | Total Interest | Total Claim | Accounts To Dispose Yes/No | As of Dec 31-20 | Variance RRR vs. 2020 Balance (Principal + Interest) |
| Group 2 Accounts | | | | | | | | | | | |
| Accounting Changes Under CGAAP Balance + Return Component | 1576 | | | \$0 | \$0 | | \$0 | \$0 | No | \$9,998 | \$0 |
| Group 2 Sub-Total | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$9,998 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 2 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$9,998 | \$0 |
| Reg Asset - ICM Commerce Way TS Capital | 1508 | | | \$13,973 | \$1,679 | \$80 | \$1,759 | \$0 | No | \$15,573 | \$0 |
| COVID-19 Emergency Deferral Account | 1509 | | | \$833,000 | \$6,631 | \$4,748 | \$11,379 | \$0 | No | \$834,883 | \$0 |
| Distribution Generation – Provincial - Express Feeders – Deferral Account | 1533 | | | \$94,474 | \$1,993 | \$539 | \$2,532 | \$0 | No | \$95,929 | \$0 |
| Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs | 1555 | | | \$10,036 | \$32,951 | \$57 | \$33,008 | \$0 | No | \$42,930 | \$0 |
| Revenue Difference – Pole Attachment Charge Variance Account | 2405 | | | -\$374,756 | -\$7,837 | -\$2,136 | -\$9,973 | \$0 | No | -\$380,457 | \$0 |
| PILs and Tax Variance for 2006 and Subsequent Years | 1592 | | | -\$150,124 | -\$856 | -\$856 | -\$1,711 | \$0 | No | -\$150,124 | \$0 |
| LRAM Variance Account ⁴ | 1568 | | | \$71,405 | \$8,860 | \$407 | \$9,267 | \$0 | No | \$79,858 | \$0 |
| Total Regulatory Accounts Not Seeking Disposition – Group 2 | | \$0 | \$0 | \$498,008 | \$43,422 | \$2,839 | \$46,261 | \$0 | \$0 | \$538,592 | \$0 |
| Total Regulatory Accounts Seeking Disposition – Group 1 & 2 | | | | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Total Regulatory Accounts Not Seeking Disposition – Group 1 & 2 | | | | 2,444,911.68 | 163,075.23 | 13,936.00 | \$177,011 | | | | |



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Quick Link
 Ontario Energy Board's 2022 Electricity
 Distribution Rate Applications Webpage

Version 1.0

Utility Name: 1937680 Ontario Inc.

Assigned EB Number: EB-2021-0050

Name of Contact and Title: Clement LI, Pricing Manager

Phone Number: 416-345-5848

Email Address: Clement.LI@hydroone.com

We are applying for rates effective: Saturday, January 1, 2022

Rate-Setting Method: Price Cap IR

2013

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
 For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019.

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.

2016

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

b) If the account balances were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
- ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2016

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis

2016

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.
- ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2016

4. Select the earliest vintage year in which there is a balance in Account 1595.

2018

(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

7. Retail Transmission Service Rates: 1937680 Ontario Inc. is:

Partially Embedded within Hydro One Networks Inc. Distribution System(s)

8. Have you transitioned to fully fixed rates?

Yes

Legend

- Pale green cells represent input cells.
- Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.
- Red cells represent flags to identify either non-matching values or incorrect user selections.
- Pale grey cells represent auto-populated RRR data.
- White cells contain fixed values, automatically generated values or formulae.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Data on this worksheet has been populated using your most recent RRR filing.
 If you have identified any issues, please contact the OEB.
 Have you confirmed the accuracy of the data below? Yes

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

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

| Rate Class | Unit | Total Metered kWh | Total Metered kW | Metered kWh for Non-RPP Customers (excluding WMP) | Metered kW for Non-RPP Customers (excluding WMP) | Metered kWh for Wholesale Market Participants (WMP) | Metered kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | 1568 LRAM Variance Account Class Allocation (\$ amounts) | Number of Customers for Residential and GS<50 classes ³ |
|--|------|-------------------|------------------|---|--|---|--|--|---|--|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 303,804,719 | 0 | 4,187,154 | 0 | 0 | 0 | 303,804,719 | 0 | | 33,702 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 101,517,554 | 0 | 14,141,917 | 0 | 0 | 0 | 101,517,554 | 0 | | 3,399 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 306,524,310 | 749,126 | 256,173,908 | 616,732 | 0 | 5,278 | 306,524,310 | 743,848 | | |
| LARGE USE SERVICE CLASSIFICATION | kW | 33,895,713 | 65,072 | 33,895,713 | 65,072 | 0 | 0 | 33,895,713 | 65,072 | | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 2,207,625 | 0 | 2,071,178 | 0 | 0 | 0 | 2,207,625 | 0 | | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 530,320 | 1,400 | 194,157 | 505 | 0 | 0 | 530,320 | 1,400 | | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 2,534,793 | 7,294 | 2,534,793 | 7,294 | 0 | 0 | 2,534,793 | 7,294 | | |
| Total | | 751,015,034 | 822,892 | 313,198,820 | 689,603 | 0 | 5,278 | 751,015,034 | 817,614 | 0 | 37,101 |

| Threshold Test | |
|---|----------|
| Total Claim (including Account 1568) | \$0 |
| Total Claim for Threshold Test (All Group 1 Accounts) | \$0.0000 |
| Threshold Test (Total claim per kWh) ² | \$0.0000 |

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

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

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



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

| Rate Class | % of Total kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP | | | allocated based on Total less WMP | | | |
|--|----------------|--------------------------|---------------------------------|-----------------------------------|----------|----------|-----------------------------------|----------|----------|----------|
| | | | | 1550 | 1551 | 1580 | 1584 | 1586 | 1588 | 1568 |
| RESIDENTIAL SERVICE CLASSIFICATION | 40.5% | 90.8% | 40.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 13.5% | 9.2% | 13.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 40.8% | 0.0% | 40.8% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LARGE USE SERVICE CLASSIFICATION | 4.5% | 0.0% | 4.5% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 0.3% | 0.0% | 0.3% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 0.1% | 0.0% | 0.1% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| STREET LIGHTING SERVICE CLASSIFICATION | 0.3% | 0.0% | 0.3% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 100.0% | 100.0% | 100.0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

ve Rate-setting Mechanism Rate Generator for 2022 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.
Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an enervav basis (kWhs) regardless of the billina determinant used for distribution rates

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

Rate Rider Recovery to be used below

| | Total Metered Non-RPP 2020 Consumption excluding WMP kWh | Non-RPP Metered Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh | % of total kWh | Total GA \$ allocated to Current Class B Customers | GA Rate Rider | |
|--|--|--|--------------------|--|---------------|--------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 4,187,154 | 4,187,154 | 1.3% | \$0 | \$0.0000 kWh |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 14,141,917 | 14,141,917 | 4.5% | \$0 | \$0.0000 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh | 256,173,908 | 256,173,908 | 81.8% | \$0 | \$0.0000 kWh |
| LARGE USE SERVICE CLASSIFICATION | kWh | 33,895,713 | 33,895,713 | 10.8% | \$0 | \$0.0000 kWh |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 2,071,178 | 2,071,178 | 0.7% | \$0 | \$0.0000 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kWh | 194,157 | 194,157 | 0.1% | \$0 | \$0.0000 kWh |
| STREET LIGHTING SERVICE CLASSIFICATION | kWh | 2,534,793 | 2,534,793 | 0.8% | \$0 | \$0.0000 kWh |
| Total | | 313,198,820 | 313,198,820 | 100.0% | \$0 | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

| | | |
|--|----|--------------------------------------|
| Default Rate Rider Recovery Period (in months) | 12 | |
| DVA Proposed Rate Rider Recovery Period (in months) | 12 | Rate Rider Recovery to be used below |
| LRAM Proposed Rate Rider Recovery Period (in months) | 12 | Rate Rider Recovery to be used below |

| Rate Class | Unit | Total Metered kWh | Metered kW or kVA | Total Metered kWh less WMP consumption | Total Metered kW less WMP consumption | Allocation of Group 1 Account Balances to All Classes ² | Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ² | Deferral/Variance Account Rate Rider ² | Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ² | Account 1568 Rate Rider | Revenue Reconciliation ¹ |
|--|------|-------------------|-------------------|--|---------------------------------------|--|---|---|---|-------------------------|-------------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | 303,804,719 | 0 | 303,804,719 | 0 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 101,517,554 | 0 | 101,517,554 | 0 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW | 306,524,310 | 749,126 | 306,524,310 | 743,848 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| LARGE USE SERVICE CLASSIFICATION | kW | 33,895,713 | 65,072 | 33,895,713 | 65,072 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | 2,207,625 | 0 | 2,207,625 | 0 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | 530,320 | 1,400 | 530,320 | 1,400 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | 2,534,793 | 7,294 | 2,534,793 | 7,294 | 0 | | 0.0000 | 0.0000 | 0.0000 | |
| | | | | | | | | | | | 0.00 |

¹ When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

² Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

Summary - Sharing of Tax Change Forecast Amounts

| | 2013 | 2022 |
|--|-------------|-------------|
| OEB-Approved Rate Base | \$ - | \$ - |
| OEB-Approved Regulatory Taxable Income | \$ - | \$ - |
| Federal General Rate | | 15.0% |
| Federal Small Business Rate | | 9.0% |
| Federal Small Business Rate (calculated effective rate) ^{1,2} | | 9.0% |
| Ontario General Rate | | 11.5% |
| Ontario Small Business Rate | | 3.2% |
| Ontario Small Business Rate (calculated effective rate) ^{1,2} | | 3.2% |
| Federal Small Business Limit | | \$ 500,000 |
| Ontario Small Business Limit | | \$ 500,000 |
| Federal Taxes Payable | | \$ - |
| Provincial Taxes Payable | | \$ - |
| Federal Effective Tax Rate | | 0.0% |
| Provincial Effective Tax Rate | | 0.0% |
| Combined Effective Tax Rate | 0.0% | 0.0% |
| Total Income Taxes Payable | \$ - | \$ - |
| OEB-Approved Total Tax Credits (enter as positive number) | \$ - | \$ - |
| Income Tax Provision | \$ - | \$ - |
| Grossed-up Income Taxes | \$ - | \$ - |
| Incremental Grossed-up Tax Amount | | \$ - |
| Sharing of Tax Amount (50%) | | \$ - |

Notes

1. Regarding the small business deduction, if applicable,
 - a. If taxable capital exceeds \$15 million, the small business rate will not be applicable.
 - b. If taxable capital is below \$10 million, the small business rate would be applicable.
 - c. If taxable capital is between \$10 million and \$15 million, the appropriate small business rate will be calculated.

2. The OEB's proxy for taxable capital is rate base.

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

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

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

| Rate Class | Total kWh (most recent RRR filing) | Total kW (most recent RRR filing) | Allocation of Tax Savings by Rate Class | Distribution Rate Rider |
|--|------------------------------------|-----------------------------------|---|-------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh 303,804,719 | | 0 | \$/customer |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh 101,517,554 | | 0 | 0.0000 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kW 306,524,310 | 749,126 | 0 | 0.0000 kW |
| LARGE USE SERVICE CLASSIFICATION | kW 33,895,713 | 65,072 | 0 | 0.0000 kW |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh 2,207,625 | | 0 | 0.0000 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW 530,320 | 1,400 | 0 | 0.0000 kW |
| STREET LIGHTING SERVICE CLASSIFICATION | kW 2,534,793 | 7,294 | 0 | 0.0000 kW |
| Total | 751,015,034 | 822,892 | \$0 | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

| Rate Class | Rate Description | Unit | Rate | Non-Loss Adjusted Metered kWh | Non-Loss Adjusted Metered kW | Applicable Loss Factor | Loss Adjusted Billed kWh |
|--|--|--------|--------|-------------------------------|------------------------------|------------------------|--------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 | 303,804,719 | 0 | 1.0548 | 320,453,218 |
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0055 | 303,804,719 | 0 | 1.0548 | 320,453,218 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0062 | 101,517,554 | 0 | 1.0548 | 107,080,716 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0050 | 101,517,554 | 0 | 1.0548 | 107,080,716 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.4893 | 306,524,310 | 749,126 | | |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9217 | 306,524,310 | 749,126 | | |
| Large Use Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.9328 | 33,895,713 | 65,072 | | |
| Large Use Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.3544 | 33,895,713 | 65,072 | | |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0062 | 2,207,625 | 0 | 1.0548 | 2,328,603 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0050 | 2,207,625 | 0 | 1.0548 | 2,328,603 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.8902 | 530,320 | 1,400 | | |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5261 | 530,320 | 1,400 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.8763 | 2,534,793 | 7,294 | | |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4904 | 2,534,793 | 7,294 | | |



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

| Uniform Transmission Rates | Unit | 2020 | 2021 Jan to Jun | 2021 Jul to Dec | 2022 |
|--|------|-------------|--------------------|--------------------|-------------|
| Rate Description | | Rate | Rate | | Rate |
| Network Service Rate | kW | \$ 3.92 | \$ 4.67 | \$ 4.90 | \$ 4.90 |
| Line Connection Service Rate | kW | \$ 0.97 | \$ 0.77 | \$ 0.81 | \$ 0.81 |
| Transformation Connection Service Rate | kW | \$ 2.33 | \$ 2.53 | \$ 2.65 | \$ 2.65 |

| Hydro One Sub-Transmission Rates | Unit | 2020 | 2021 | 2022 |
|--|------|-------------|-------------|-------------|
| Rate Description | | Rate | Rate | Rate |
| Network Service Rate | kW | \$ 3.3980 | \$ 3.4778 | \$ 3.4778 |
| Line Connection Service Rate | kW | \$ 0.8045 | \$ 0.8128 | \$ 0.8128 |
| Transformation Connection Service Rate | kW | \$ 2.0194 | \$ 2.0458 | \$ 2.0458 |
| Both Line and Transformation Connection Service Rate | kW | \$ 2.8239 | \$ 2.8586 | \$ 2.8586 |

| If needed, add extra host here. (I) | Unit | 2020 | 2021 | 2022 |
|--|------|-------------|-------------|-------------|
| Rate Description | | Rate | Rate | Rate |
| Network Service Rate | kW | | | |
| Line Connection Service Rate | kW | | | |
| Transformation Connection Service Rate | kW | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ - | \$ - | \$ - |

| If needed, add extra host here. (II) | Unit | 2020 | 2021 | 2022 |
|---|------|------------------------|---------------------|----------------------|
| Rate Description | | Rate | Rate | Rate |
| Network Service Rate | kW | | | |
| Line Connection Service Rate | kW | | | |
| Transformation Connection Service Rate | kW | | | |
| Both Line and Transformation Connection Service Rate | kW | \$ - | \$ - | \$ - |
| Low Voltage Switchgear Credit (if applicable, enter as a negative value) | \$ | Historical 2020 | Current 2021 | Forecast 2022 |
| | | | | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

| IESO Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection Amount |
|---------------|----------------|----------------|---------------------|-----------------|----------------|-------------------|---------------------------|----------------|---------------------|----------------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | |
| January | 59,540 | \$3.92 | \$ 233,397 | 63,970 | \$0.97 | \$ 62,051 | 63,970 | \$2.33 | \$ 149,050 | \$ 211,101 |
| February | 73,066 | \$3.92 | \$ 286,419 | 78,193 | \$0.97 | \$ 75,847 | 78,193 | \$2.33 | \$ 182,190 | \$ 258,037 |
| March | 72,029 | \$3.92 | \$ 282,354 | 73,224 | \$0.97 | \$ 71,027 | 73,224 | \$2.33 | \$ 170,612 | \$ 241,639 |
| April | 55,367 | \$3.92 | \$ 217,039 | 59,018 | \$0.97 | \$ 57,247 | 59,018 | \$2.33 | \$ 137,512 | \$ 194,759 |
| May | 69,190 | \$3.92 | \$ 271,225 | 69,884 | \$0.97 | \$ 67,787 | 69,884 | \$2.33 | \$ 162,830 | \$ 230,617 |
| June | 68,621 | \$3.92 | \$ 268,994 | 80,514 | \$0.97 | \$ 78,099 | 80,514 | \$2.33 | \$ 187,598 | \$ 265,696 |
| July | 76,397 | \$3.92 | \$ 299,476 | 78,621 | \$0.97 | \$ 76,262 | 78,621 | \$2.33 | \$ 183,187 | \$ 259,449 |
| August | 76,056 | \$3.92 | \$ 298,140 | 77,779 | \$0.97 | \$ 75,448 | 77,779 | \$2.33 | \$ 181,225 | \$ 256,671 |
| September | 66,975 | \$3.92 | \$ 262,542 | 71,339 | \$0.97 | \$ 69,199 | 71,339 | \$2.33 | \$ 166,220 | \$ 235,419 |
| October | 57,170 | \$3.92 | \$ 224,106 | 57,170 | \$0.97 | \$ 55,455 | 57,170 | \$2.33 | \$ 133,206 | \$ 188,661 |
| November | 66,666 | \$3.92 | \$ 261,331 | 66,666 | \$0.97 | \$ 64,666 | 66,666 | \$2.33 | \$ 155,332 | \$ 219,998 |
| December | 70,422 | \$3.92 | \$ 276,053 | 70,422 | \$0.97 | \$ 68,309 | 70,422 | \$2.33 | \$ 164,083 | \$ 232,393 |
| Total | 811,499 | \$ 3.92 | \$ 3,181,075 | 846,800 | \$ 0.97 | \$ 821,396 | 846,800 | \$ 2.33 | \$ 1,973,044 | \$ 2,794,440 |

| Hydro One Month | Network | | | Line Connection | | | Transformation Connection | | | Total Connection Amount |
|--------------------|----------------|------------------|---------------------|-----------------|------------------|------------------|---------------------------|------------------|---------------------|----------------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | |
| January | 51,510 | \$3.3980 | \$ 175,032 | 8,090 | \$0.8045 | \$ 6,509 | 63,788 | \$2.0194 | \$ 128,814 | \$ 135,323 |
| February | 44,207 | \$3.3980 | \$ 150,217 | 7,962 | \$0.8045 | \$ 6,405 | 60,423 | \$2.0194 | \$ 122,017 | \$ 128,422 |
| March | 28,686 | \$3.3980 | \$ 97,475 | 7,266 | \$0.8045 | \$ 5,846 | 40,349 | \$2.0194 | \$ 81,481 | \$ 87,327 |
| April | 24,921 | \$3.3980 | \$ 84,681 | 6,342 | \$0.8045 | \$ 5,102 | 35,502 | \$2.0194 | \$ 71,693 | \$ 76,795 |
| May | 53,781 | \$3.3980 | \$ 182,749 | 7,668 | \$0.8045 | \$ 6,169 | 58,944 | \$2.0194 | \$ 119,031 | \$ 125,200 |
| June | 62,767 | \$3.3980 | \$ 213,283 | 8,024 | \$0.8045 | \$ 6,455 | 63,112 | \$2.0194 | \$ 127,447 | \$ 133,903 |
| July | 72,632 | \$3.3980 | \$ 246,805 | 8,614 | \$0.8045 | \$ 6,930 | 72,972 | \$2.0194 | \$ 147,361 | \$ 154,291 |
| August | 66,338 | \$3.3980 | \$ 225,418 | 8,402 | \$0.8045 | \$ 6,780 | 66,662 | \$2.0194 | \$ 134,618 | \$ 141,378 |
| September | 50,828 | \$3.3980 | \$ 172,715 | 6,857 | \$0.8045 | \$ 5,516 | 53,592 | \$2.0194 | \$ 108,224 | \$ 113,740 |
| October | 37,015 | \$3.3980 | \$ 125,778 | 6,948 | \$0.8045 | \$ 5,589 | 46,041 | \$2.0194 | \$ 92,975 | \$ 98,565 |
| November | 44,273 | \$3.3980 | \$ 150,439 | 7,622 | \$0.8045 | \$ 6,132 | 50,018 | \$2.0194 | \$ 101,006 | \$ 107,138 |
| December | 47,239 | \$3.3980 | \$ 160,519 | 6,460 | \$0.8045 | \$ 5,206 | 58,993 | \$2.0194 | \$ 119,130 | \$ 125,937 |
| Total | 584,200 | \$ 3.3980 | \$ 1,985,110 | 92,255 | \$ 0.8045 | \$ 74,220 | 670,396 | \$ 2.0194 | \$ 1,353,798 | \$ 1,428,017 |

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

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

| Total | Network | | | Line Connection | | | Transformation Connection | | | Total Connection Amount |
|--------------|------------------|----------------|---------------------|-----------------|----------------|-------------------|---------------------------|----------------|---------------------|----------------------------|
| | Units Billed | Rate | Amount | Units Billed | Rate | Amount | Units Billed | Rate | Amount | |
| January | 111,050 | \$ 3.6779 | \$ 408,429 | 72,060 | \$ 0.9514 | \$ 68,559 | 127,758 | \$ 2.1749 | \$ 277,864 | \$ 346,424 |
| February | 117,273 | \$ 3.7232 | \$ 436,635 | 86,155 | \$ 0.9547 | \$ 82,252 | 138,616 | \$ 2.1946 | \$ 304,207 | \$ 386,459 |
| March | 100,715 | \$ 3.7713 | \$ 379,828 | 80,490 | \$ 0.9551 | \$ 76,873 | 113,573 | \$ 2.2197 | \$ 252,093 | \$ 328,966 |
| April | 80,288 | \$ 3.7580 | \$ 301,720 | 65,360 | \$ 0.9539 | \$ 62,349 | 94,520 | \$ 2.2133 | \$ 209,205 | \$ 271,554 |
| May | 122,971 | \$ 3.6917 | \$ 453,974 | 77,552 | \$ 0.9536 | \$ 73,956 | 128,828 | \$ 2.1879 | \$ 281,861 | \$ 355,817 |
| June | 131,388 | \$ 3.6706 | \$ 482,277 | 88,538 | \$ 0.9550 | \$ 84,554 | 143,626 | \$ 2.1935 | \$ 315,045 | \$ 399,599 |
| July | 149,029 | \$ 3.6656 | \$ 546,281 | 87,235 | \$ 0.9537 | \$ 83,193 | 151,593 | \$ 2.1805 | \$ 330,548 | \$ 413,740 |
| August | 142,394 | \$ 3.6768 | \$ 523,558 | 86,181 | \$ 0.9539 | \$ 82,205 | 144,441 | \$ 2.1867 | \$ 315,843 | \$ 398,048 |
| September | 117,803 | \$ 3.6948 | \$ 435,257 | 78,196 | \$ 0.9555 | \$ 74,715 | 124,931 | \$ 2.1968 | \$ 274,443 | \$ 349,158 |
| October | 94,185 | \$ 3.7149 | \$ 349,884 | 64,118 | \$ 0.9521 | \$ 61,044 | 103,211 | \$ 2.1914 | \$ 226,181 | \$ 287,226 |
| November | 110,939 | \$ 3.7117 | \$ 411,770 | 74,288 | \$ 0.9530 | \$ 70,798 | 116,684 | \$ 2.1869 | \$ 256,338 | \$ 327,136 |
| December | 117,661 | \$ 3.7104 | \$ 436,571 | 78,882 | \$ 0.9522 | \$ 75,116 | 129,415 | \$ 2.1884 | \$ 283,214 | \$ 358,329 |
| Total | 1,395,698 | \$ 3.70 | \$ 5,166,185 | 939,055 | \$ 0.95 | \$ 895,616 | 1,517,196 | \$ 2.19 | \$ 3,326,842 | \$ 4,222,457 |

| Low Voltage Switchgear Credit (if applicable) | Amount |
|--|---------------------|
| | \$ - |
| Total including deduction for Low Voltage Switchgear Credit | \$ 4,222,457 |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

| Rate Class | Rate Description | Unit | Current RTSR- Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|-----------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0067 | 320,453,218 | 0 | 2,147,037 | 43.8% | 2,593,874 | 0.0081 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0062 | 107,080,716 | 0 | 663,900 | 13.6% | 802,070 | 0.0075 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.4893 | | 749,126 | 1,864,799 | 38.1% | 2,252,898 | 3.0074 |
| Large Use Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.9328 | | 65,072 | 190,843 | 3.9% | 230,561 | 3.5432 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0062 | 2,328,603 | 0 | 14,437 | 0.3% | 17,442 | 0.0075 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.8902 | | 1,400 | 2,646 | 0.1% | 3,197 | 2.2836 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 1.8763 | | 7,294 | 13,686 | 0.3% | 16,534 | 2.2668 |

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

| Rate Class | Rate Description | Unit | Current RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR- Connection |
|--|--|--------|-----------------------------|-----------------------------|-----------|------------------|--------------------|---------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0055 | 320,453,218 | 0 | 1,762,493 | 45.0% | 1,939,444 | 0.0061 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0050 | 107,080,716 | 0 | 535,404 | 13.7% | 589,157 | 0.0055 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.9217 | | 749,126 | 1,439,595 | 36.8% | 1,584,128 | 2.1146 |
| Large Use Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.3544 | | 65,072 | 153,206 | 3.9% | 168,587 | 2.5908 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0050 | 2,328,603 | 0 | 11,643 | 0.3% | 12,812 | 0.0055 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.5261 | | 1,400 | 2,137 | 0.1% | 2,351 | 1.6793 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.4904 | | 7,294 | 10,871 | 0.3% | 11,962 | 1.6400 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR-Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Network |
|--|---|--------|--------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|------------------------------|
| Residential Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0081 | 320,453,218 | 0 | 2,593,874 | 43.8% | 2,633,987 | 0.0082 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0075 | 107,080,716 | 0 | 802,070 | 13.6% | 814,474 | 0.0076 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 3.0074 | | 749,126 | 2,252,898 | 38.1% | 2,287,738 | 3.0539 |
| Large Use Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 3.5432 | | 65,072 | 230,561 | 3.9% | 234,127 | 3.5980 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0075 | 2,328,603 | 0 | 17,442 | 0.3% | 17,712 | 0.0076 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.2836 | | 1,400 | 3,197 | 0.1% | 3,246 | 2.3189 |
| Street Lighting Service Classification | Retail Transmission Rate - Network Service Rate | \$/kW | 2.2668 | | 7,294 | 16,534 | 0.3% | 16,790 | 2.3018 |

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

| Rate Class | Rate Description | Unit | Adjusted RTSR- Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR- Connection |
|--|--|--------|---------------------------------|-----------------------------|-----------|------------------|--------------------|----------------------------------|---------------------------------|
| Residential Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0061 | 320,453,218 | 0 | 1,939,444 | 45.0% | 1,970,040 | 0.0061 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0055 | 107,080,716 | 0 | 589,157 | 13.7% | 598,451 | 0.0056 |
| General Service 50 To 4,999 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.1146 | | 749,126 | 1,584,128 | 36.8% | 1,609,119 | 2.1480 |
| Large Use Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.5908 | | 65,072 | 168,587 | 3.9% | 171,247 | 2.6316 |
| Unmetered Scattered Load Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0055 | 2,328,603 | 0 | 12,812 | 0.3% | 13,014 | 0.0056 |
| Sentinel Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.6793 | | 1,400 | 2,351 | 0.1% | 2,388 | 1.7058 |
| Street Lighting Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.6400 | | 7,294 | 11,962 | 0.3% | 12,151 | 1.6659 |



Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2021 value and will be updated by OEB staff at a later date.

| | | | |
|---------------------------------|-------|---------------------|-------|
| Price Escalator | 0.00% | Productivity Factor | 0.00% |
| Choose Stretch Factor Group | | Price Cap Index | 0.00% |
| Associated Stretch Factor Value | 0.00% | | |

| Rate Class | Current MFC | MFC Adjustment from R/C Model | Current Volumetric Charge | DVR Adjustment from R/C Model | Price Cap Index to be Applied to MFC and DVR | Proposed MFC | Proposed Volumetric Charge |
|--|-------------|-------------------------------|---------------------------|-------------------------------|--|--------------|----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION | 22.62 | | | | 0.00% | 22.62 | 0.0000 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 31.36 | | 0.0089 | | 0.00% | 31.36 | 0.0089 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | 160.31 | | 2.7323 | | 0.00% | 160.31 | 2.7323 |
| LARGE USE SERVICE CLASSIFICATION | 6440.97 | | 0.7524 | | 0.00% | 6,440.97 | 0.7524 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | 2.13 | | 0.0281 | | 0.00% | 2.13 | 0.0281 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | 11.83 | | 4.7157 | | 0.00% | 11.83 | 4.7157 |
| STREET LIGHTING SERVICE CLASSIFICATION | 3.22 | | 13.4579 | | 0.00% | 3.22 | 13.4579 |
| microFIT SERVICE CLASSIFICATION | 4.55 | | | | | 4.55 | |

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

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

| Regulatory Charges | | | |
|--|--------|-----------------|-----------------|
| Effective Date of Regulatory Charges | | January 1, 2021 | January 1, 2022 |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0030 | 0.0030 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0005 | 0.0005 |
| Standard Supply Service - Administrative Charge (if applicable) | \$/kWh | 0.25 | 0.25 |

| Time-of-Use RPP Prices | | |
|------------------------|--------|-------------|
| As of | | May 1, 2021 |
| Off-Peak | \$/kWh | 0.0820 |
| Mid-Peak | \$/kWh | 0.1130 |
| On-Peak | \$/kWh | 0.1700 |

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

| | | |
|--|----|-------|
| Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program): | \$ | 36.86 |
|--|----|-------|

Miscellaneous Service Charges

| Wireline Pole Attachment Charge | Unit | Current charge | Inflation factor * | Proposed charge ** / *** |
|---|------|----------------|--------------------|--------------------------|
| Specific charge for access to the power poles - per pole/year | \$ | 44.50 | 2.20% | 45.48 |

| Retail Service Charges | | Current charge | Inflation factor* | Proposed charge *** |
|---|----------|----------------|-------------------|---------------------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 102.00 | 2.20% | 104.24 |
| Monthly fixed charge, per retailer | \$ | 40.80 | 2.20% | 41.70 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.02 | 2.20% | 1.04 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.61 | 2.20% | 0.62 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.61) | 2.20% | (0.62) |
| Service Transaction Requests (STR) | | | 2.20% | - |
| Request fee, per request, applied to the requesting party | \$ | 0.51 | 2.20% | 0.52 |
| Processing fee, per request, applied to the requesting party | \$ | 1.02 | 2.20% | 1.04 |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | | | |
| up to twice a year | | no charge | | no charge |
| more than twice a year, per request (plus incremental delivery costs) | \$ | 4.08 | 2.20% | 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) | \$ | 2.00 | 2.20% | 2.04 |

* inflation factor subject to change pending OEB approved inflation rate effective in 2021

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

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

Incentive Rate-setting Mechanism Rate Generator for 2022 Filers

In the Green Cells below, enter all proposed rate riders/rates.
 In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".
 In column B, choose the associated unit from the drop-down menu.
 In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
 In column D, enter the expiry date (e.g. April 30, 2022) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
 In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

| RESIDENTIAL SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|------------------------------------|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|---|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| LARGE USE SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|----------------------------------|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|---|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| SENTINEL LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| STREET LIGHTING SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|--|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |

| microFIT SERVICE CLASSIFICATION | UNIT | RATE | DATE (e.g. April 30, 2022) | SUB-TOTAL |
|---------------------------------|------|------|----------------------------|-----------|
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
| | | | - effective until | |
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| | | | - effective until | |
| | | | - effective until | |

1937680 Ontario Inc.
(Formerly Peterborough Distribution Inc.)
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
This schedule supersedes and replaces all previously
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EB-2021-0050

RESIDENTIAL SERVICE CLASSIFICATION

Residential class customers are defined as single-family dwelling units for domestic or household purposes. Semi-detached and row town-housing will be considered residential class if each individual unit is located on its own registered freehold lot fronting on the public road allowance. Each unit must have its own individual service connection from the road allowance and each main service disconnect is assessable from the unit which it supplies. All other developments are considered to be in the General Service class. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge | \$ | 22.62 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$ | (0.23) |
| Low Voltage Service Rate | \$/kWh | 0.0010 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0082 |
| 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 |

1937680 Ontario Inc.
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EB-2021-0050

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. General Service class customers are defined as all buildings not classified as residential. A customer must remain in its customer class for a minimum of twelve (12) months before being reassigned to another class. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|----------|
| Service Charge | \$ | 31.36 |
| Smart Metering Entity Charge - effective until December 31, 2022 | \$ | 0.57 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$ | (0.31) |
| Distribution Volumetric Rate | \$/kWh | 0.0089 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$/kWh | (0.0001) |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0076 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0056 |

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 |

1937680 Ontario Inc.
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EB-2021-0050

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to all buildings not classified as residential and having a service connection capable of load delivery equal to or above 50 kW or having an average monthly peak demand equal to or greater than 50 kW over a twelve month period, but less than 5,000 kW. A customer must remain in its customer class for a minimum of twelve (12) months before being reassigned to another class. Customers who require service connections above 1,000 kVA must supply and own the primary conductors, switchgear and their own transformation above the maximum supplied by 1937680 Ontario Inc. (see Section 3.3 of Conditions of Service). The maximum allowable service connection on the 27.6 kV system is 5,000 kVA. Customers have the option of ownership of transformation at all sizes and are required to own the transformation above the maximum levels supplied by 1937680 Ontario Inc. If a customer decides or is required to own their transformation, the transformer specifications and its loss evaluation require approval from 1937680 Ontario Inc. The customer is required to compensate 1937680 Ontario Inc. for transformer losses that exceed the maximum acceptable losses. The customer will receive a transformer allowance as specified in the current rate schedule for privately owned transformation.

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.

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.

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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|----------|
| Service Charge | \$ | 160.31 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$ | (1.60) |
| Distribution Volumetric Rate | \$/kW | 2.7323 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$/kW | (0.0273) |
| Low Voltage Service Rate | \$/kW | 0.3277 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 3.0539 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.1480 |

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 |

1937680 Ontario Inc.
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EB-2021-0050

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or 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. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|----------|
| Service Charge | \$ | 6,440.97 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$ | (64.41) |
| Distribution Volumetric Rate | \$/kW | 0.7524 |
| Rate Rider for Hydro One Networks' Acquisition Agreement - in effect until July 31, 2025 | \$/kW | (0.0075) |
| Low Voltage Service Rate | \$/kW | 0.4014 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 3.5980 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.6316 |

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 |

1937680 Ontario Inc.
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EB-2021-0050

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. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|--------|--------|
| Service Charge (per connection) | \$ | 2.13 |
| Distribution Volumetric Rate | \$/kWh | 0.0281 |
| Low Voltage Service Rate | \$/kWh | 0.0009 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0076 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kWh | 0.0056 |

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 |

1937680 Ontario Inc.
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TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0050

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification covers sentinel lights used for security or other commercial activities. All attempts must be made to connect these loads to a metered service where possible. The customer is required to provide details of the connected load and usage pattern prior to connecting to the distribution system. The customer owns all the equipment and facilities from the load side of the connection to the distribution system. The connection shall be made to the distribution system as approved by 1937680 Ontario Inc. has operational control of the connection to the distribution system. The customer is responsible for any requirements under the Ontario Electrical Safety Code and is required to have all equipment inspected and approved by the Electrical Safety Authority. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|--------|
| Service Charge (per connection) | \$ | 11.83 |
| Distribution Volumetric Rate | \$/kW | 4.7157 |
| Low Voltage Service Rate | \$/kW | 0.2602 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.3189 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.7058 |

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 |

1937680 Ontario Inc.
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EB-2021-0050

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies only to street lighting equipment owned by the City of Peterborough, other authorized municipalities or the Province of Ontario and operating within the licenced territory of 1937680 Ontario Inc. Included is decorative and seasonal lighting connected to street lighting facilities owned by the City of Peterborough, other authorized municipalities and the Province of Ontario. The customer owns all equipment and facilities from the load side of the connection to the distribution system. The customer is required to provide details of the connected load and usage pattern prior to connecting to the distribution system. Each streetlight is to be individually controlled by a photocell. Underground connections for street lighting require a main disconnect to be installed by the Customer. The customer is responsible for any requirements under the Ontario Electrical Safety Code and is required to have all equipment inspected and approved by the Electrical Safety Authority. The customer may retain operational control of any disconnects if authorized by 1937680 Ontario Inc. and operated by qualified personnel. 1937680 Ontario Inc. retains operational control of the connections to the 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. 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|--|-------|---------|
| Service Charge (per connection) | \$ | 3.22 |
| Distribution Volumetric Rate | \$/kW | 13.4579 |
| Low Voltage Service Rate | \$/kW | 0.2541 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 2.3018 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.6659 |

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 |

1937680 Ontario Inc.
(Formerly Peterborough Distribution Inc.)
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0050

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 Condition 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 Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| | | |
|----------------|----|------|
| Service Charge | \$ | 4.55 |
|----------------|----|------|

1937680 Ontario Inc.
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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.

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 Debt Retirement Charge, the Global Adjustment and the HST.

Customer Administration

| | | |
|--|----|-------|
| Easement letter - letter request | \$ | 89.67 |
| Easement letter - web request | \$ | 25.00 |
| Returned cheque charge | \$ | 7.00 |
| Account set up charge/change of occupancy charge (plus credit agency costs, if applicable) | \$ | 38.00 |
| Special meter reads (retailer requested off-cycle read) | \$ | 90.00 |
| Meter dispute charge plus Measurement Canada fees (if meter found correct) | \$ | 30.00 |

Non-Payment of Account (see Note 1)

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

Other

| | | |
|---|----|--|
| Service call - customer owned equipment - during regular hours | \$ | 210.00* |
| Service call - customer owned equipment - after regular hours | \$ | 775.00* |
| Temporary service install & remove - overhead - no transformer | \$ | Actual Costs |
| Temporary service install & remove - underground - no transformer | \$ | Actual Costs |
| Temporary service install & remove - overhead - with transformer | \$ | Actual Costs |
| Specific charge for access to power poles - telecom | \$ | 45.48 |
| Reconnect completed after regular hours (customer/contract driven) - at meter | \$ | 245.00 |
| Reconnect completed after regular hours (customer/contract driven) - at pole | \$ | 475.00 |
| Additional service layout fee - basic/complex (more than one hour) | \$ | 577.91 |
| Pipeline crossings | \$ | 2,430.28 |
| Water crossings | \$ | 3,618.57 |
| Railway crossings | | 4,830.33 plus Railway Feedthrough costs |
| Overhead line staking per meter | \$ | 4.30 |
| Underground line staking per meter | \$ | 3.09 |
| Subcable line staking per meter | \$ | 2.70 |
| Central metering - new service <45 kw | \$ | 100.00 |
| Conversion to central metering <45 kw | \$ | 1,572.92 |
| Conversion to central metering >=45 kw | \$ | 1,472.92 |
| Connection impact assessments - net metering | \$ | 3,239.70 |
| Connection impact assessments - embedded LDC generators | \$ | 2,921.93 |
| Connection impact assessments - small projects <= 500 kw | \$ | 3,315.83 |
| Connection impact assessments - small projects <= 500 kw, simplified | \$ | 2,001.42 |

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| | | |
|--|----|-----------|
| Connection impact assessments - greater than capacity allocation exempt projects - capacity allocation required projects | \$ | 8,765.05 |
| Connection impact assessments - greater than capacity allocation exempt projects - TS review for LDC capacity allocation required projects | \$ | 5,817.80 |
| Specific charge for access to power poles - LDC | \$ | see below |
| Specific charge for access to power poles - generators | \$ | see below |
| Specific charge for access to power poles - municipal streetlights | \$ | 2.04 |
| Sentinel light rental charge | \$ | 10.00 |
| Sentinel light pole rental charge | \$ | 7.00 |
| *Base Charge only. Additional work on equipment will be based on actual costs | | |
| Specific Charge for LDCs Access to the Power Poles (\$/pole/year) | | |
| LDC rate for 10' of power space | \$ | 87.90 |
| LDC rate for 15' of power space | \$ | 105.48 |
| LDC rate for 20' of power space | \$ | 117.20 |
| LDC rate for 25' of power space | \$ | 125.57 |
| LDC rate for 30' of power space | \$ | 131.85 |
| LDC rate for 35' of power space | \$ | 136.73 |
| LDC rate for 40' of power space | \$ | 140.64 |
| LDC rate for 45' of power space | \$ | 143.83 |
| LDC rate for 50' of power space | \$ | 146.50 |
| LDC rate for 55' of power space | \$ | 148.75 |
| LDC rate for 60' of power space | \$ | 150.68 |
| Specific Charge for Generator Access to the Power Poles (\$/pole/year) | | |
| Generator rate for 10' of power space | \$ | 87.90 |
| Generator rate for 15' of power space | \$ | 105.48 |
| Generator rate for 20' of power space | \$ | 117.20 |
| Generator rate for 25' of power space | \$ | 125.57 |
| Generator rate for 30' of power space | \$ | 131.85 |
| Generator rate for 35' of power space | \$ | 136.73 |
| Generator rate for 40' of power space | \$ | 140.64 |
| Generator rate for 45' of power space | \$ | 143.83 |
| Generator rate for 50' of power space | \$ | 146.50 |
| Generator rate for 55' of power space | \$ | 148.75 |
| Generator rate for 60' of power space | \$ | 150.68 |

NOTES

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

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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 Debt Retirement Charge, 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 | \$ | 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) | \$ | 2.04 |

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 | 1.0548 |
| Total Loss Factor - Secondary Metered Customer > 5,000 kW | 1.0172 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW | 1.0443 |
| Total Loss Factor - Primary Metered Customer > 5,000 kW | 1.007 |



Incentive Rate-setting Mechanism Rate Generator for 2022 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 June 2021 of \$0.1036/kWh (IESO's Monthly Market Report for June 2021) 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.

Table 1

| RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer) | Units | RPP? Non-RPP Retailer? Non-RPP Other? | Current Loss Factor (eg: 1.0351) | Proposed Loss Factor | Consumption (kWh) | Demand kW (if applicable) | RTSR Demand or Demand- Interval? | Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections). |
|--|-------|--|--|-------------------------|-------------------|------------------------------|---|--|
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | RPP | 1.0548 | 1.0548 | 750 | | CONSUMPTION | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | RPP | 1.0548 | 1.0548 | 2,000 | | CONSUMPTION | |
| GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION | kW | Non-RPP (Other) | 1.0548 | 1.0548 | 182,500 | 250 | DEMAND | |
| LARGE USE SERVICE CLASSIFICATION | kW | Non-RPP (Other) | 1.0548 | 1.0548 | 3,650,000 | 5,000 | DEMAND | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | kWh | RPP | 1.0548 | 1.0548 | 35,000 | | CONSUMPTION | 11 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | kW | Non-RPP (Other) | 1.0548 | 1.0548 | 730 | 1 | DEMAND | 130 |
| STREET LIGHTING SERVICE CLASSIFICATION | kW | Non-RPP (Other) | 1.0548 | 1.0548 | 1,095,000 | 1,500 | DEMAND | 7 |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | RPP | 1.0548 | 1.0548 | 313 | | CONSUMPTION | |
| RESIDENTIAL SERVICE CLASSIFICATION | kWh | Non-RPP (Retailer) | 1.0548 | 1.0548 | 750 | | CONSUMPTION | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | Non-RPP (Retailer) | 1.0548 | 1.0548 | 2,000 | | CONSUMPTION | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |
| Add additional scenarios if required | | | 1.0548 | 1.0548 | | | | |

Table 2

| RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i> | Units | Sub-Total | | | | | | Total | |
|---|-------|-----------|------|------|------|-------------|-------|-------------|------|
| | | A | | B | | C | | Total Bill | |
| | | \$ | % | \$ | % | \$ | % | \$ | % |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 1.66 | 4.4% | \$ 1.56 | 1.4% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 4.22 | 4.9% | \$ 3.97 | 1.4% |
| GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ - | 0.0% | \$ - | 0.0% | \$ 197.73 | 9.8% | \$ 223.43 | 0.9% |
| LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ - | 0.0% | \$ - | 0.0% | \$ 4,712.00 | 12.2% | \$ 5,324.56 | 1.0% |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 73.84 | 5.1% | \$ 83.43 | 1.4% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ - | 0.0% | \$ - | 0.0% | \$ 0.61 | 0.0% | \$ 0.69 | 0.0% |
| STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ - | 0.0% | \$ - | 0.0% | \$ 901.50 | 3.5% | \$ 1,018.70 | 0.6% |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 0.69 | 2.4% | \$ 0.65 | 1.1% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 1.66 | 4.4% | \$ 1.88 | 1.4% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer) | kWh | \$ - | 0.0% | \$ - | 0.0% | \$ 4.22 | 4.9% | \$ 4.77 | 1.4% |
| | | | | | | | | | |
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| | | |
|--------------------------------|------------------------------------|-----|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption: | 750 | kWh |
| Demand: | - | kW |
| Current Loss Factor: | 1.0548 | |
| Proposed/Approved Loss Factor: | 1.0548 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 22.62 | 1 | \$ 22.62 | \$ 22.62 | 1 | \$ 22.62 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Fixed Rate Riders | \$ (0.23) | 1 | \$ (0.23) | \$ (0.23) | 1 | \$ (0.23) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 22.39 | | | \$ 22.39 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1034 | 41 | \$ 4.25 | \$ 0.1034 | 41 | \$ 4.25 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0010 | 750 | \$ 0.75 | \$ 0.0010 | 750 | \$ 0.75 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 27.96 | | | \$ 27.96 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0067 | 791 | \$ 5.30 | \$ 0.0082 | 791 | \$ 6.49 | \$ 1.19 | 22.39% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0055 | 791 | \$ 4.35 | \$ 0.0061 | 791 | \$ 4.83 | \$ 0.47 | 10.91% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 37.61 | | | \$ 39.27 | \$ 1.66 | 4.42% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 791 | \$ 2.69 | \$ 0.0034 | 791 | \$ 2.69 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 791 | \$ 0.40 | \$ 0.0005 | 791 | \$ 0.40 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 480 | \$ 39.36 | \$ 0.0820 | 480 | \$ 39.36 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 135 | \$ 15.26 | \$ 0.1130 | 135 | \$ 15.26 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 135 | \$ 22.95 | \$ 0.1700 | 135 | \$ 22.95 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 118.51 | | | \$ 120.17 | \$ 1.66 | 1.40% |
| HST | 13% | | \$ 15.41 | 13% | | \$ 15.62 | \$ 0.22 | 1.40% |
| Ontario Electricity Rebate | 18.9% | | \$ (22.40) | 18.9% | | \$ (22.71) | \$ (0.31) | |
| Total Bill on TOU | | | \$ 111.52 | | | \$ 113.08 | \$ 1.56 | 1.40% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 2,000 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0548 | |
| Proposed/Approved Loss Factor | 1.0548 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 31.36 | | \$ 31.36 | \$ 31.36 | 1 | \$ 31.36 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0089 | 2000 | \$ 17.80 | \$ 0.0089 | 2000 | \$ 17.80 | \$ - | 0.00% |
| Fixed Rate Riders | \$ (0.31) | 1 | \$ (0.31) | \$ (0.31) | 1 | \$ (0.31) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0001 | 2000 | \$ (0.20) | \$ 0.0001 | 2000 | \$ (0.20) | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 48.65 | | | \$ 48.65 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1034 | 110 | \$ 11.33 | \$ 0.1034 | 110 | \$ 11.33 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0009 | 2,000 | \$ 1.80 | \$ 0.0009 | 2,000 | \$ 1.80 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 62.35 | | | \$ 62.35 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0062 | 2,110 | \$ 13.08 | \$ 0.0076 | 2,110 | \$ 16.03 | \$ 2.95 | 22.58% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0050 | 2,110 | \$ 10.55 | \$ 0.0056 | 2,110 | \$ 11.81 | \$ 1.27 | 12.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 85.98 | | | \$ 90.20 | \$ 4.22 | 4.91% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,110 | \$ 7.17 | \$ 0.0034 | 2,110 | \$ 7.17 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,110 | \$ 1.05 | \$ 0.0005 | 2,110 | \$ 1.05 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 1,280 | \$ 104.96 | \$ 0.0820 | 1,280 | \$ 104.96 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 360 | \$ 40.68 | \$ 0.1130 | 360 | \$ 40.68 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 360 | \$ 61.20 | \$ 0.1700 | 360 | \$ 61.20 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 301.30 | | | \$ 305.52 | \$ 4.22 | 1.40% |
| HST | 13% | | \$ 39.17 | 13% | | \$ 39.72 | \$ 0.55 | 1.40% |
| Ontario Electricity Rebate | 18.9% | | \$ (56.95) | 18.9% | | \$ (57.74) | \$ (0.80) | |
| Total Bill on TOU | | | \$ 283.52 | | | \$ 287.49 | \$ 3.97 | 1.40% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | |
|-------------------------------|---|
| Customer Class: | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 182,500 kWh |
| Demand | 250 kW |
| Current Loss Factor | 1.0548 |
| Proposed/Approved Loss Factor | 1.0548 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|---------|---------------------|------------|---------|---------------------|------------------|--------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 160.31 | 1 | \$ 160.31 | \$ 160.31 | 1 | \$ 160.31 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 2.7323 | 250 | \$ 683.08 | \$ 2.7323 | 250 | \$ 683.08 | \$ - | 0.00% |
| Fixed Rate Riders | \$ (1.60) | 1 | \$ (1.60) | \$ (1.60) | 1 | \$ (1.60) | \$ - | 0.00% |
| Volumetric Rate Riders | -\$ 0.0273 | 250 | \$ (6.83) | -\$ 0.0273 | 250 | \$ (6.83) | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 834.96 | | | \$ 834.96 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 182,500 | \$ - | \$ - | 182,500 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.3277 | 250 | \$ 81.93 | \$ 0.3277 | 250 | \$ 81.93 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 250 | \$ - | \$ - | 250 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 916.89 | | | \$ 916.89 | \$ - | 0.00% |
| RTSR - Network | \$ 2.4893 | 250 | \$ 622.33 | \$ 3.0539 | 250 | \$ 763.48 | \$ 141.15 | 22.68% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.9217 | 250 | \$ 480.43 | \$ 2.1480 | 250 | \$ 537.00 | \$ 56.58 | 11.78% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 2,019.64 | | | \$ 2,217.36 | \$ 197.73 | 9.79% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 192,501 | \$ 654.50 | \$ 0.0034 | 192,501 | \$ 654.50 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 192,501 | \$ 96.25 | \$ 0.0005 | 192,501 | \$ 96.25 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1036 | 192,501 | \$ 19,943.10 | \$ 0.1036 | 192,501 | \$ 19,943.10 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 22,713.74 | | | \$ 22,911.47 | \$ 197.73 | 0.87% |
| HST | 13% | | \$ 2,952.79 | 13% | | \$ 2,978.49 | \$ 25.70 | 0.87% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 25,666.53 | | | \$ 25,889.96 | \$ 223.43 | 0.87% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | |
|-------------------------------|----------------------------------|
| Customer Class: | LARGE USE SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 3,650,000 kWh |
| Demand | 5,000 kW |
| Current Loss Factor | 1.0548 |
| Proposed/Approved Loss Factor | 1.0548 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|-----------|---------------|-------------|-----------|---------------|-------------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 6,440.97 | 1 | \$ 6,440.97 | \$ 6,440.97 | 1 | \$ 6,440.97 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.7524 | 5000 | \$ 3,762.00 | \$ 0.7524 | 5000 | \$ 3,762.00 | \$ - | 0.00% |
| Fixed Rate Riders | \$ (64.41) | 1 | \$ (64.41) | \$ (64.41) | 1 | \$ (64.41) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0075 | 5000 | \$ (37.50) | \$ 0.0075 | 5000 | \$ (37.50) | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 10,101.06 | | | \$ 10,101.06 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 5,000 | \$ - | \$ - | 5,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 5,000 | \$ - | \$ - | 5,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 3,650,000 | \$ - | \$ - | 3,650,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.4014 | 5,000 | \$ 2,007.00 | \$ 0.4014 | 5,000 | \$ 2,007.00 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 5,000 | \$ - | \$ - | 5,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 12,108.06 | | | \$ 12,108.06 | \$ - | 0.00% |
| RTSR - Network | \$ 2.9328 | 5,000 | \$ 14,664.00 | \$ 3.5980 | 5,000 | \$ 17,990.00 | \$ 3,326.00 | 22.68% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.3544 | 5,000 | \$ 11,772.00 | \$ 2.6316 | 5,000 | \$ 13,158.00 | \$ 1,386.00 | 11.77% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 38,544.06 | | | \$ 43,256.06 | \$ 4,712.00 | 12.22% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 3,850,020 | \$ 13,090.07 | \$ 0.0034 | 3,850,020 | \$ 13,090.07 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 3,850,020 | \$ 1,925.01 | \$ 0.0005 | 3,850,020 | \$ 1,925.01 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1036 | 3,850,020 | \$ 398,862.07 | \$ 0.1036 | 3,850,020 | \$ 398,862.07 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 452,421.46 | | | \$ 457,133.46 | \$ 4,712.00 | 1.04% |
| HST | 13% | | \$ 58,814.79 | 13% | | \$ 59,427.35 | \$ 612.56 | 1.04% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 511,236.25 | | | \$ 516,560.81 | \$ 5,324.56 | 1.04% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|---|-----|
| Customer Class: | UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 35,000 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0548 | |
| Proposed/Approved Loss Factor | 1.0548 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|--------------------|-----------|--------|--------------------|-----------------|--------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 2.13 | 11 | \$ 23.43 | \$ 2.13 | 11 | \$ 23.43 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0281 | 35000 | \$ 983.50 | \$ 0.0281 | 35000 | \$ 983.50 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 11 | \$ - | \$ - | 11 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 35000 | \$ - | \$ - | 35000 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 1,006.93 | | | \$ 1,006.93 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 35,000 | \$ - | \$ - | 35,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 35,000 | \$ - | \$ - | 35,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 35,000 | \$ - | \$ - | 35,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0009 | 35,000 | \$ 31.50 | \$ 0.0009 | 35,000 | \$ 31.50 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 11 | \$ - | \$ - | 11 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 11 | \$ - | \$ - | 11 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 35,000 | \$ - | \$ - | 35,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 1,038.43 | | | \$ 1,038.43 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0062 | 36,918 | \$ 228.89 | \$ 0.0076 | 36,918 | \$ 280.58 | \$ 51.69 | 22.58% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0050 | 36,918 | \$ 184.59 | \$ 0.0056 | 36,918 | \$ 206.74 | \$ 22.15 | 12.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,451.91 | | | \$ 1,525.75 | \$ 73.84 | 5.09% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 36,918 | \$ 125.52 | \$ 0.0034 | 36,918 | \$ 125.52 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 36,918 | \$ 18.46 | \$ 0.0005 | 36,918 | \$ 18.46 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 11 | \$ 2.75 | \$ 0.25 | 11 | \$ 2.75 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 23,628 | \$ 1,937.46 | \$ 0.0820 | 23,628 | \$ 1,937.46 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 6,645 | \$ 750.91 | \$ 0.1130 | 6,645 | \$ 750.91 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 6,645 | \$ 1,129.69 | \$ 0.1700 | 6,645 | \$ 1,129.69 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 5,416.70 | | | \$ 5,490.54 | \$ 73.84 | 1.36% |
| HST | 13% | | \$ 704.17 | 13% | | \$ 713.77 | \$ 9.60 | 1.36% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on TOU | | | \$ 6,120.87 | | | \$ 6,204.31 | \$ 83.43 | 1.36% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | |
|-------------------------------|--|
| Customer Class: | SENTINEL LIGHTING SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 730 kWh |
| Demand | 1 kW |
| Current Loss Factor | 1.0548 |
| Proposed/Approved Loss Factor | 1.0548 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 11.83 | 130 | \$ 1,537.90 | \$ 11.83 | 130 | \$ 1,537.90 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 4.7157 | 1 | \$ 4.72 | \$ 4.7157 | 1 | \$ 4.72 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 130 | \$ - | \$ - | 130 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 1,542.62 | | | \$ 1,542.62 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1036 | 40 | \$ 4.14 | \$ 0.1036 | 40 | \$ 4.14 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 730 | \$ - | \$ - | 730 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.2602 | 1 | \$ 0.26 | \$ 0.2602 | 1 | \$ 0.26 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 130 | \$ - | \$ - | 130 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 130 | \$ - | \$ - | 130 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 1,547.02 | | | \$ 1,547.02 | \$ - | 0.00% |
| RTSR - Network | \$ 1.8902 | 1 | \$ 1.89 | \$ 2.3189 | 1 | \$ 2.32 | \$ 0.43 | 22.68% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.5261 | 1 | \$ 1.53 | \$ 1.7058 | 1 | \$ 1.71 | \$ 0.18 | 11.78% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 1,550.44 | | | \$ 1,551.05 | \$ 0.61 | 0.04% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 770 | \$ 2.62 | \$ 0.0034 | 770 | \$ 2.62 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 770 | \$ 0.39 | \$ 0.0005 | 770 | \$ 0.39 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 130 | \$ 32.50 | \$ 0.25 | 130 | \$ 32.50 | \$ - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1036 | 730 | \$ 75.63 | \$ 0.1036 | 730 | \$ 75.63 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 1,661.57 | | | \$ 1,662.18 | \$ 0.61 | 0.04% |
| HST | 13% | | \$ 216.00 | 13% | | \$ 216.08 | \$ 0.08 | 0.04% |
| Ontario Electricity Rebate | 18.9% | | \$ (314.04) | 18.9% | | \$ (314.15) | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 1,877.57 | | | \$ 1,878.26 | \$ 0.69 | 0.04% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | |
|-------------------------------|--|
| Customer Class: | STREET LIGHTING SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Other) |
| Consumption | 1,095,000 kWh |
| Demand | 1,500 kW |
| Current Loss Factor | 1.0548 |
| Proposed/Approved Loss Factor | 1.0548 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|-----------|----------------------|------------|-----------|----------------------|--------------------|--------------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 3.22 | 7 | \$ 22.54 | \$ 3.22 | 7 | \$ 22.54 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 13.4579 | 1500 | \$ 20,186.85 | \$ 13.4579 | 1500 | \$ 20,186.85 | \$ - | 0.00% |
| Fixed Rate Riders | \$ - | 7 | \$ - | \$ - | 7 | \$ - | \$ - | |
| Volumetric Rate Riders | \$ - | 1500 | \$ - | \$ - | 1500 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 20,209.39 | | | \$ 20,209.39 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ - | - | \$ - | \$ - | - | \$ - | \$ - | |
| Total Deferral/Variance Account Rate Riders | \$ - | 1,500 | \$ - | \$ - | 1,500 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 1,500 | \$ - | \$ - | 1,500 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 1,095,000 | \$ - | \$ - | 1,095,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.2541 | 1,500 | \$ 381.15 | \$ 0.2541 | 1,500 | \$ 381.15 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ - | 7 | \$ - | \$ - | 7 | \$ - | \$ - | |
| Additional Fixed Rate Riders | \$ - | 7 | \$ - | \$ - | 7 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 1,500 | \$ - | \$ - | 1,500 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 20,590.54 | | | \$ 20,590.54 | \$ - | 0.00% |
| RTSR - Network | \$ 1.8763 | 1,500 | \$ 2,814.45 | \$ 2.3018 | 1,500 | \$ 3,452.70 | \$ 638.25 | 22.68% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.4904 | 1,500 | \$ 2,235.60 | \$ 1.6659 | 1,500 | \$ 2,498.85 | \$ 263.25 | 11.78% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 25,640.59 | | | \$ 26,642.09 | \$ 901.50 | 3.52% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 1,155,006 | \$ 3,927.02 | \$ 0.0034 | 1,155,006 | \$ 3,927.02 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 1,155,006 | \$ 577.50 | \$ 0.0005 | 1,155,006 | \$ 577.50 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 7 | \$ 1.75 | \$ 0.25 | 7 | \$ 1.75 | \$ - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0.1036 | 1,155,006 | \$ 119,658.62 | \$ 0.1036 | 1,155,006 | \$ 119,658.62 | \$ - | 0.00% |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 149,805.49 | | | \$ 150,706.99 | \$ 901.50 | 0.60% |
| HST | 13% | | \$ 19,474.71 | 13% | | \$ 19,591.91 | \$ 117.20 | 0.60% |
| Ontario Electricity Rebate | 18.9% | | \$ - | 18.9% | | \$ - | \$ - | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 169,280.20 | | | \$ 170,298.89 | \$ 1,018.70 | 0.60% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|------------------------------------|-----|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | RPP | |
| Consumption | 313 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0548 | |
| Proposed/Approved Loss Factor | 1.0548 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 22.62 | 1 | \$ 22.62 | \$ 22.62 | 1 | \$ 22.62 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| Fixed Rate Riders | \$ (0.23) | 1 | \$ (0.23) | \$ (0.23) | 1 | \$ (0.23) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 22.39 | | | \$ 22.39 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1034 | 17 | \$ 1.77 | \$ 0.1034 | 17 | \$ 1.77 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| CBR Class B Rate Riders | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| GA Rate Riders | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| Low Voltage Service Charge | \$ 0.0010 | 313 | \$ 0.31 | \$ 0.0010 | 313 | \$ 0.31 | \$ - | 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 | \$ - | \$ - | 0.00% |
| Additional Volumetric Rate Riders | \$ - | 313 | \$ - | \$ - | 313 | \$ - | \$ - | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 25.05 | | | \$ 25.05 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0067 | 330 | \$ 2.21 | \$ 0.0082 | 330 | \$ 2.71 | \$ 0.50 | 22.39% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0055 | 330 | \$ 1.82 | \$ 0.0061 | 330 | \$ 2.01 | \$ 0.20 | 10.91% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 29.07 | | | \$ 29.77 | \$ 0.69 | 2.38% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 330 | \$ 1.12 | \$ 0.0034 | 330 | \$ 1.12 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 330 | \$ 0.17 | \$ 0.0005 | 330 | \$ 0.17 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0820 | 200 | \$ 16.43 | \$ 0.0820 | 200 | \$ 16.43 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1130 | 56 | \$ 6.37 | \$ 0.1130 | 56 | \$ 6.37 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1700 | 56 | \$ 9.58 | \$ 0.1700 | 56 | \$ 9.58 | \$ - | 0.00% |
| Total Bill on TOU (before Taxes) | | | \$ 62.98 | | | \$ 63.68 | \$ 0.69 | 1.10% |
| HST | 13% | | \$ 8.19 | 13% | | \$ 8.28 | \$ 0.09 | 1.10% |
| Ontario Electricity Rebate | 18.9% | | \$ (11.90) | 18.9% | | \$ (12.03) | \$ (0.13) | |
| Total Bill on TOU | | | \$ 59.27 | | | \$ 59.92 | \$ 0.65 | 1.10% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | |
|-------------------------------|------------------------------------|
| Customer Class: | RESIDENTIAL SERVICE CLASSIFICATION |
| RPP / Non-RPP: | Non-RPP (Retailer) |
| Consumption | 750 kWh |
| Demand | - kW |
| Current Loss Factor | 1.0548 |
| Proposed/Approved Loss Factor | 1.0548 |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 22.62 | 1 | \$ 22.62 | \$ 22.62 | 1 | \$ 22.62 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Fixed Rate Riders | \$ (0.23) | 1 | \$ (0.23) | \$ (0.23) | 1 | \$ (0.23) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 22.39 | | | \$ 22.39 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1036 | 41 | \$ 4.26 | \$ 0.1036 | 41 | \$ 4.26 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Low Voltage Service Charge | \$ 0.0010 | 750 | \$ 0.75 | \$ 0.0010 | 750 | \$ 0.75 | \$ - | 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 | \$ - | \$ - | 0.00% |
| Additional Volumetric Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 27.97 | | | \$ 27.97 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0067 | 791 | \$ 5.30 | \$ 0.0082 | 791 | \$ 6.49 | \$ 1.19 | 22.39% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0055 | 791 | \$ 4.35 | \$ 0.0061 | 791 | \$ 4.83 | \$ 0.47 | 10.91% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 37.62 | | | \$ 39.28 | \$ 1.66 | 4.42% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 791 | \$ 2.69 | \$ 0.0034 | 791 | \$ 2.69 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 791 | \$ 0.40 | \$ 0.0005 | 791 | \$ 0.40 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | 0.00% |
| Non-RPP Retailer Avg. Price | \$ 0.1036 | 750 | \$ 77.70 | \$ 0.1036 | 750 | \$ 77.70 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 118.40 | | | \$ 120.07 | \$ 1.66 | 1.40% |
| HST | 13% | | \$ 15.39 | 13% | | \$ 15.61 | \$ 0.22 | 1.40% |
| Ontario Electricity Rebate | 18.9% | | \$ (22.38) | 18.9% | | \$ (22.69) | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 133.80 | | | \$ 135.67 | \$ 1.88 | 1.40% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates

| | | |
|-------------------------------|--|-----|
| Customer Class: | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | |
| RPP / Non-RPP: | Non-RPP (Retailer) | |
| Consumption | 2,000 | kWh |
| Demand | - | kW |
| Current Loss Factor | 1.0548 | |
| Proposed/Approved Loss Factor | 1.0548 | |

| | Current OEB-Approved | | | Proposed | | | Impact | |
|---|----------------------|--------|-------------|-----------|--------|-------------|-----------|----------|
| | Rate (\$) | Volume | Charge (\$) | Rate (\$) | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 31.36 | 1 | \$ 31.36 | \$ 31.36 | 1 | \$ 31.36 | \$ - | 0.00% |
| Distribution Volumetric Rate | \$ 0.0089 | 2000 | \$ 17.80 | \$ 0.0089 | 2000 | \$ 17.80 | \$ - | 0.00% |
| Fixed Rate Riders | \$ (0.31) | 1 | \$ (0.31) | \$ (0.31) | 1 | \$ (0.31) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ 0.0001 | 2000 | \$ (0.20) | \$ 0.0001 | 2000 | \$ (0.20) | \$ - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 48.65 | | | \$ 48.65 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.1036 | 110 | \$ 11.35 | \$ 0.1036 | 110 | \$ 11.35 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| CBR Class B Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| GA Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Low Voltage Service Charge | \$ 0.0009 | 2,000 | \$ 1.80 | \$ 0.0009 | 2,000 | \$ 1.80 | \$ - | 0.00% |
| Smart Meter Entity Charge (if applicable) | \$ 0.57 | 1 | \$ 0.57 | \$ 0.57 | 1 | \$ 0.57 | \$ - | 0.00% |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ - | 2,000 | \$ - | \$ - | 2,000 | \$ - | \$ - | |
| Sub-Total B - Distribution (includes Sub-Total A) | | | \$ 62.37 | | | \$ 62.37 | \$ - | 0.00% |
| RTSR - Network | \$ 0.0062 | 2,110 | \$ 13.08 | \$ 0.0076 | 2,110 | \$ 16.03 | \$ 2.95 | 22.58% |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0050 | 2,110 | \$ 10.55 | \$ 0.0056 | 2,110 | \$ 11.81 | \$ 1.27 | 12.00% |
| Sub-Total C - Delivery (including Sub-Total B) | | | \$ 86.00 | | | \$ 90.22 | \$ 4.22 | 4.91% |
| Wholesale Market Service Charge (WMSC) | \$ 0.0034 | 2,110 | \$ 7.17 | \$ 0.0034 | 2,110 | \$ 7.17 | \$ - | 0.00% |
| Rural and Remote Rate Protection (RRRP) | \$ 0.0005 | 2,110 | \$ 1.05 | \$ 0.0005 | 2,110 | \$ 1.05 | \$ - | 0.00% |
| Standard Supply Service Charge | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1036 | 2,000 | \$ 207.20 | \$ 0.1036 | 2,000 | \$ 207.20 | \$ - | 0.00% |
| Total Bill on Non-RPP Avg. Price | | | \$ 301.43 | | | \$ 305.65 | \$ 4.22 | 1.40% |
| HST | 13% | | \$ 39.19 | 13% | | \$ 39.73 | \$ 0.55 | 1.40% |
| Ontario Electricity Rebate | 18.9% | | \$ (56.97) | 18.9% | | \$ (57.77) | \$ - | |
| Total Bill on Non-RPP Avg. Price | | | \$ 340.62 | | | \$ 345.38 | \$ 4.77 | 1.40% |

In the manager's summary, discuss the reasoning for the change in RTSR rates

In the manager's summary, discuss the reasoning for the change in RTSR rates