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DECISION AND RATE ORDER

EB-2021-0042

MILTON HYDRO DISTRIBUTION INC.

**Application for rates and other charges to be effective
January 1, 2022**

BEFORE: Pankaj Sardana
Presiding Commissioner

Anthony Zlahtic
Commissioner

December 9, 2021

1 OVERVIEW

The Ontario Energy Board is approving changes to the rates that Milton Hydro Distribution Inc. (Milton Hydro) charges to distribute electricity to its customers, effective January 1, 2022.

As a result of this Decision, there will be a monthly total bill increase of \$0.86 for a residential customer consuming 750 kWh, effective January 1, 2022. This change does not factor in applicable taxes or the Ontario Electricity Rebate.

2 CONTEXT AND PROCESS

Milton Hydro filed its application on August 12, 2021 under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with Chapter 3 of the OEB's [Filing Requirements for Incentive Rate-Setting Applications](#) (Filing Requirements). The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option.

The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) approved by the OEB.¹ It involves the setting of rates through a cost of service application in the first year and mechanistic price cap adjustments which may be approved through IRM applications in each of the ensuing four adjustment years.

The OEB follows a standardized and streamlined process for hearing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements. The distributor then reviews, completes, and includes the model with its application, and may update the model during the proceeding to make any necessary corrections or to incorporate new rate-setting parameters as they become available.

Milton Hydro serves approximately 41,000 mostly residential and commercial electricity customers in the Town of Milton.

Notice of the application was issued on August 26, 2021. Vulnerable Energy Consumers Coalition (VECC) requested intervenor status and cost eligibility. The OEB approved VECC as a cost-eligible intervenor.

The application was supported by pre-filed written evidence and a completed Rate Generator Model. Milton Hydro updated and clarified the evidence during the proceeding.

Milton Hydro responded to interrogatories from OEB staff and VECC. OEB staff and VECC filed written submissions on the application, to which Milton Hydro made a written reply.

¹ Each of these options is explained in the OEB's [Handbook for Utility Rate Applications](#).

3 DECISION OUTLINE

Each of the following issues is addressed in this Decision, together with the OEB's findings.

- Annual Adjustment Mechanism
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account Balance
- Rate Year Alignment
- Adjustment to Low Voltage Service Rates

Instructions for implementing Milton Hydro's new rates and charges are set out in the final section of this Decision.

This Decision does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges² and loss factors, which are out of scope of an IRM proceeding and for which no further approvals are required to continue to include them on Milton Hydro's Tariff of Rates and Charges.

² Certain service charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. For example, the Decision and Order EB-2021-0301, issued November 25, 2021 established the adjustment for energy retailer service charges, effective January 1, 2022; and the Order EB-2020-0288, issued December 10, 2020, set the Wireline Pole Attachment Charge for January 1, 2021 on an interim basis.

4 ANNUAL ADJUSTMENT MECHANISM

Milton Hydro has applied to change its rates, effective January 1, 2022, based on a mechanistic rate adjustment using the OEB-approved **inflation minus X-factor** formula applicable to IRM applications. The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.³

On August 6, 2021, the OEB issued a Notice on its own motion to initiate a proceeding to consider the inflation factor to be used to set rates for electricity transmitters and electricity and natural gas distributors for the year 2022. The OEB issued its Decision and Order on November 18, 2021, establishing the 2022 inflation factor. The Decision set an inflation factor of 3.30% for all IRM applications for the 2022 rate year.

The X-factor is the sum of the productivity factor and the stretch factor. The productivity offset varies among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income. The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all IRM applications for the 2022 rate year. The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The stretch factor assigned to Milton Hydro is 0.15%, resulting in a rate adjustment of 3.15%.

The components of the Price Cap IR adjustment formula applicable to Milton Hydro are set out in the table below. Inserting these components into the formula results in a 3.15% increase to Milton Hydro's rates: **3.15% = 3.30% - (0.00% + 0.15%)**.

³ The adjustment does not apply to the following components of delivery rates: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation Factor ⁴		3.30%
X-Factor	Productivity ⁵	0.00%
	Stretch (0.00% to 0.60%) ⁶	0.15%

Findings

Milton Hydro's request for a 3.15% rate adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Milton Hydro's new rates shall be effective January 1, 2022.

⁴ EB-2021-0212, Decision and Order, November 18, 2021

⁵ Report of the Ontario Energy Board – "Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors", EB-2010-0379, December 4, 2013

⁶ Report to the Ontario Energy Board – "Empirical Research in Support of Incentive Rate-Setting: 2020 Benchmarking Update", prepared by Pacific Economics Group LLC., August 2021

5 RETAIL TRANSMISSION SERVICE RATES

Milton Hydro is partially embedded within the distribution systems of Hydro One Networks Inc. and Oakville Hydro Electricity Distribution Inc.

To recover its cost of transmission services, Milton Hydro requests approval to adjust the Retail Transmission Service Rates (RTSRs) that it charges its customers in accordance with the Uniform Transmission Rates (UTRs) and host distributor RTSRs currently in effect.

Findings

Milton Hydro's proposed adjustment to its RTSRs is approved. The RTSRs were adjusted based on the current OEB-approved UTRs and host-RTSRs.⁷

UTRs and host-RTSRs are typically approved annually by the OEB. In the event that new UTRs or host-RTSRs take effect during Milton Hydro's 2022 rate year, any resulting differences (from the prior-approved UTRs and host-RTSRs) are to be captured in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

⁷ EB-2021-0176, Decision and Rate Order, June 24, 2021; EB-2020-0030, Decision and Rate Order, December 17, 2020; EB-2020-0045, Decision and Rate Order, December 10, 2020

6 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB reviews a distributor's Group 1 deferral and variance accounts to determine whether those balances should be disposed. OEB policy states that Group 1 account balances should be disposed if they exceed, on a net basis (as a debit or credit), a pre-set disposition threshold of \$0.001 per kWh, unless a distributor justifies why balances should not be disposed.⁸ If the net balance does not exceed the threshold, a distributor may still request disposition.

The 2020 year-end net balance for Milton Hydro's Group 1 accounts eligible for disposition, including interest projected to December 31, 2021, is a credit of \$745,754, and pertains to variances accumulated during the 2018 to 2020 calendar years, as well as adjustments made to the 2016 and 2017 balances previously approved on an interim basis. This amount represents a total claim of \$0.0008 per kWh, which does not exceed the disposition threshold. Milton Hydro has requested disposition of this amount over a one-year period, on a final basis as the account balances have been outstanding for many years.

Milton Hydro explained that its request to dispose of the credit balance in its Group 1 accounts (despite being below the OEB's disposition threshold) is in tandem with its proposal to increase low voltage service rates (LVSR) in 2022. Milton Hydro further noted that if the OEB does not approve its request to increase its LVSRs in this proceeding, Milton Hydro would withdraw its request for disposition of its Group 1 balances.⁹

Milton Hydro was last approved to dispose of its 2016 and 2017 Group 1 balances on an interim basis in its 2019 IRM.^{10,11} In Milton Hydro's decision and rate order for 2020 rates, the OEB stated that Milton Hydro was expected to implement the OEB's Accounting Guidance,¹² including a review of this guidance in the context of 2017 and 2018 Group 1 balances, for the OEB's consideration in Milton Hydro's 2021 rate application.¹³ In its 2021 rate application, Milton Hydro explained that it recalculated its

⁸ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)", EB-2008-0046, July 31, 2009

⁹ Milton Hydro Reply Submission, November 24, 2021, page 8

¹⁰ EB-2018-0053, Decision and Rate Order, March 28, 2019, page 8

¹¹ Per the OEB's July 20, 2018 letter regarding OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts, the OEB suspended approvals of Group 1 rate riders on a final basis as it was undertaking an initiative to standardize the RPP wholesale settlement accounting processes and procedures to improve the accuracy of Account 1588 – RSVA Power and Account 1589 – RSVA Global Adjustment.

¹² Accounting Procedures Handbook Update, Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019

¹³ EB-2019-0053, Decision and Rate Order, April 16, 2020, pages 6-7

monthly Regulated Price Plan (RPP) settlements for fiscal 2019 in accordance with the Accounting Guidance, but had not yet done so for 2017, 2018 or 2020. In Milton Hydro's decision and rate order for 2021 rates, the OEB noted that it was concerned with the potential impact of intergenerational equity when deferring the disposition of balances from past periods, particularly when the OEB's disposition threshold has been exceeded.¹⁴ The OEB also reiterated its expectation that Milton Hydro complete implementation of the Accounting Guidance, including a review of the guidance in the context of its 2017 to 2020 Group 1 account balances, for consideration by the OEB in Milton Hydro's application for 2022 rates.

In the current application, Milton Hydro stated that it had updated its accounting processes to follow the Accounting Guidance. Milton Hydro also stated that it had completed its review and amended the transactions recorded to the commodity pass-through accounts for the years 2016 to 2020. As a result of its review of its accounts, Milton Hydro identified areas where it improved its processes and internal controls.

In its written submission, OEB staff indicated it took no issue with any of the Group 1 account balances and supported Milton Hydro's request for disposition on a final basis.

VECC did not make a submission on this issue.

Included in the Group 1 accounts are certain variances related to costs that are paid for by a distributor's customers on different bases, depending on their classification. Namely, "Class A" customers, who participate in the Industrial Conservation Initiative, pay for Global Adjustment (GA) charges based on their contribution to the five highest Ontario demand peaks over a 12-month period. "Class B" customers pay for GA charges based on their monthly consumption totals, either as a standalone charge or embedded in the RPP.¹⁵ A similar mechanism applies to Class A and Class B customers for Capacity Based Recovery (CBR) charges.¹⁶ The balance in the GA variance account is attributable to non-RPP Class B customers and is disposed through a separate rate rider. The balance in the CBR Class B variance account is attributable to all Class B customers.

Milton Hydro had Class A customers during the period in which variances accumulated so it has applied to have the balance of the CBR Class B variance account disposed through a separate rate rider for Class B customers to ensure proper allocation between Class A and Class B customers.

¹⁴ EB-2020-0039, Decision and Rate Order, March 25, 2021, pages 8-9

¹⁵ For additional details on the Global Adjustment charge, refer to the Independent Electricity System Operator (IESO)'s [website](#).

¹⁶ All Class B customers (RPP and non-RPP) pay the CBR as a separate charge based on their monthly consumption. For additional details on the CBR for Class A customers, refer to the IESO's [website](#).

During the period in which variances accumulated, Milton Hydro had customers transition between Class A and Class B. Under the general principle of cost causality, customer groups that cause variances which are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. Milton Hydro has proposed to allocate a portion of the GA and CBR Class B balances to its transition customers, based on their customer-specific consumption levels.¹⁷ The amounts allocated to each transition customer are proposed to be recovered (or refunded, as applicable), by way of 12 equal monthly installments.

Findings

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.

The OEB approves the disposition of a credit balance of \$745,754 as of December 31, 2020, including interest projected to December 31, 2021, for Group 1 accounts on a final basis. The OEB also approves on a final basis the revised 2016 and 2017 balances that were previously disposed on an interim basis in Milton Hydro's 2019 rates proceeding. In approving this request that was below the OEB's threshold for disposition, the OEB was concerned with potential intergenerational equity issues, as the balances in these accounts had built over several years, as well as Milton Hydro's concern about mitigating bill impacts to its customers from an increase to its LVSRs.

Table 6.1 identifies the principal and interest amounts, which the OEB approves for disposition.

¹⁷ 2022 IRM Rate Generator Model, Tab 6.1a GA Allocation and Tab 6.2a CBR B_Allocation

Table 6.1: Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	706,623	17,687	724,310
Smart Meter Entity Variance Charge	1551	(56,280)	(2,177)	(58,457)
RSVA - Wholesale Market Service Charge	1580	(2,347,965)	(16,385)	(2,364,350)
Variance WMS - Sub-account CBR Class B	1580	(141,096)	(5,448)	(146,543)
RSVA - Retail Transmission Network Charge	1584	302,565	3,346	305,911
RSVA - Retail Transmission Connection Charge	1586	31,674	264	31,938
RSVA - Power	1588	1,053,767	(37,849)	1,015,918
RSVA - Global Adjustment	1589	(328,324)	38,693	(289,631)
Disposition and Recovery of Regulatory Balances (2016)	1595	2,628	(1,567)	1,061
Disposition and Recovery of Regulatory Balances (2017)	1595	86,116	(52,029)	34,087
Totals for Group 1 accounts		(690,289)	(55,465)	(745,754)

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.¹⁸ The date of the transfer must be the same as the effective date for the associated rates, which is generally the start of the rate year.

The OEB approves these balances to be disposed through final rate riders, charges, or payments, as calculated in the Rate Generator Model. The final rate riders, charges,

¹⁸ Article 220, Account Descriptions, Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

and payments, as applicable, will be in effect over a one-year period from January 1, 2022 to December 31, 2022.¹⁹

¹⁹ 2022 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

7 LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT

The OEB utilizes a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA), which captures a distributor's revenue implications resulting from differences between actual and forecast conservation savings included in its last OEB-approved load forecast.²⁰

Distributors delivered conservation and demand management (CDM) programs to their customers through the Conservation First Framework (CFF) that began on January 1, 2015 until March 20, 2019, when the CFF was revoked.²¹ The OEB provided direction to distributors seeking to claim program savings up to December 31, 2021 related to CFF programs or other conservation programs they delivered.²²

Milton Hydro applied to dispose of its LRAMVA debit balance of \$1,150,011. The balance consists of lost revenues incurred between 2015 and 2020, from CDM programs delivered during the 2011 to 2020 period, along with carrying charges. The actual conservation savings claimed by Milton Hydro under the CFF were validated with reports from the IESO, project level savings files, or both.

Actual conservation savings were compared against Milton Hydro's forecasted conservation savings of 6,363,091 kWh included in its last OEB-approved load forecast.²³

In its written submission, OEB staff supported Milton Hydro's request to dispose of its LRAMVA balance. OEB staff submitted that Milton Hydro's LRAMVA balance had been calculated in accordance with the OEB's CDM-related guidelines²⁴ and updated LRAMVA policy.²⁵ OEB staff submitted that actual conservation savings were consistent with the savings in the IESO reports and additional supporting documentation. Staff noted that the forecast conservation savings that were used to compare against actual savings in the LRAMVA calculation were consistent with the LRAMVA threshold approved in its last cost of service proceeding.

²⁰ Guidelines for Electricity Distributor Conservation and Demand Management, EB-2012-0003, April 26, 2012; and Requirement Guidelines for Electricity Distributors Conservation and Demand Management, EB-2014-0278, December 19, 2014

²¹ On March 20, 2019 the Minister of Energy, Northern Development and Mines issued separate Directives to the OEB and the IESO.

²² Chapter 3 Filing Requirements, section 3.2.6.1

²³ EB-2015-0089, Milton Hydro, Decision and Order, July 7, 2016

²⁴ Conservation and Demand Management Requirement Guidelines for Electricity Distributors, Revised August 16, 2016, EB-2014-0278, section 7

²⁵ Filing Requirements for Electricity Distribution Rate Applications - 2021 Edition for 2022 Rate Applications - Chapter 3 Incentive Rate-Setting Applications, June 24, 2021, section 3.2.6

VECC did not have any submissions on this issue.

Findings

The OEB finds that Milton Hydro's LRAMVA balance has been calculated in accordance with the OEB's CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Milton Hydro's LRAMVA debit balance of \$1,150,011, as set out in Table 7.1 below.

Table 7.1 LRAMVA Balance for Disposition

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
LRAMVA	1568	1,387,608	289,999	52,402	1,150,011

8 RATE YEAR ALIGNMENT

Milton Hydro requested to change its rate year from its current May 1 to April 30 timeline, to January 1 to December 31, to align with its fiscal year. Milton Hydro noted that the primary reason for the proposed rate year alignment was to mitigate potential bill impacts resulting from the dispositions of Account 1568 LRAMVA in 2022 and 2023, and the anticipated rebasing in 2023. Milton Hydro also noted the benefits and efficiencies associated with having a fiscal period aligned with a rate-setting period, which include greater efficiency of the rate application process, improved consistency in reporting fiscal year return on equity (ROE) and simplifying financial budgeting and forecasting processes.

Milton Hydro recognized that the rate year alignment during an IRM period may have financial implications for customers. Realigning its rate year effectively creates an over-collection that would otherwise not exist, equal to the incremental rate increase during the January to April 2022 period. Milton Hydro proposed a rate rider to return the difference between the 2022 and the 2021 distribution rates over four months (from January 1 to April 30, 2022). Milton Hydro stated that the proposed approach negates the rate increase to base distribution rates in the first four months of 2022 and holds its customers harmless.

Milton Hydro provided a model that calculated the rate differential, based on a placeholder Price Cap adjustment of 2.05%. The calculated rate riders are shown in Table 8.1 below. Milton Hydro asked the OEB to update its rate rider calculation for the 2022 Price Cap adjustment once the 2022 inflation parameters are known. Milton Hydro proposed to refund the resulting amounts to all rate classes over a four-month period (January to April 2022).

Table 8.1 Rate Year Alignment Rate Riders – as Filed

Rate Class	Unit	Rate Year Alignment Rate Rider (MFC) \$	Rate Year Alignment Rate Rider (DVR) \$
Residential	kWh	(0.59)	-
GS<50 kW	kWh	(0.37)	(0.0004)
GS 50 to 999 kW	kW	(1.72)	(0.0667)
GS 1,000 to 4,999 kW	kW	(13.56)	(0.0468)
Large Use	kW	(54.16)	(0.0324)
Unmetered Scattered Load	kWh	(0.17)	(0.0004)
Sentinel Lighting	kW	(0.11)	(0.8475)
Street Lighting	kW	(0.05)	(0.2333)

In its submission, OEB staff supported Milton Hydro's request to change its rate year, as well as the methodology Milton Hydro proposed to mitigate the impact to customers. OEB staff referred to the letter issued on April 15, 2010 (concluding the Rate Year Alignment consultation) wherein the OEB stated that it expected a distributor to include an analysis of the benefits and ratemaking implications, if any, of a rate year alignment as part of its application.²⁶ OEB staff, however, noted that the OEB had since not required such an analysis as part of cost of service applications per the Chapter 2 Filing Requirements.²⁷ In addition, OEB staff stated that while rate year alignment was not on the list of exclusions identified in the Chapter 3 Filing Requirements, that section made it clear that those items were just examples.²⁸ OEB staff noted that Milton Hydro's primary reason for rate year alignment in this proceeding (to ensure that a 12-month LRAMVA rider expires before January 1, 2023) could also be addressed through other methods that would not require a change to the rate year. However, OEB staff agreed that a rate year alignment provides benefits such as increased efficiency for the rate application, and improved consistency in reporting fiscal year ROE. OEB staff therefore took no issue with the alignment request. Moreover, OEB staff agreed that the four-month rate riders properly adjust for the financial impacts on customers arising from the requested rate year alignment.

Findings

The OEB approves Milton Hydro's request to align its rate year with its fiscal year commencing on January 1, 2022, as well as the methodology for how it will mitigate bill impacts to its customers. In approving this, the OEB is persuaded by the notion of enduring benefits and efficiencies that arise from having a fiscal period aligned with a rate-setting period. Of note, the OEB has approved a similar alignment in other IRM proceedings.²⁹ Conversely, the OEB is not persuaded by Milton Hydro's need to mitigate bill impacts from the compounding effect of the LRAMVA rate rider overlapping with potentially higher base rates from its future cost of service proceeding as justification for aligning its rate year with its fiscal year.

The four-month rate year alignment rate riders shown in Table 8.1 have been updated in the Rate Generator Model to reflect the 2022 inflation factor. The OEB approves the updated four-month rate year alignment rate riders as set out in Table 8.2 below.

²⁶ OEB Letter, April 15, 2010, p. 2 and Appendix B

²⁷ Filing Requirements for Electricity Distribution Rate Applications - 2021 Edition for 2022 Rate Applications - Chapter 2 Cost of Service Applications, June 24, 2021, section 2.0.5

²⁸ Filing Requirements for Electricity Distribution Rate Applications - 2021 Edition for 2022 Rate Applications - Chapter 3 Incentive Rate-Setting Applications, June 24, 2021, section 3.4

²⁹ EB-2020-0013, Decision and Rate Order for Elexicon Energy Inc.'s 2021 rates, issued December 17, 2020; EB-2021-0045, Decision and Rate Order for Niagara-on-the-Lake Hydro Inc., issued December 9, 2021

Table 8.2: Rate Year Alignment Rate Riders - Updated

Rate Class	Unit	Rate Year Alignment Rate Rider (MFC) \$	Rate Year Alignment Rate Rider (DVR) \$
Residential	kWh	(0.96)	-
GS<50 kW	kWh	(0.59)	(0.0006)
GS 50 to 999 kW	kW	(2.77)	(0.1074)
GS 1,000 to 4,999 kW	kW	(21.83)	(0.0753)
Large Use	kW	(87.18)	(0.0522)
Unmetered Scattered Load	kWh	(0.28)	(0.0006)
Sentinel Lighting	kW	(0.18)	(1.3642)
Street Lighting	kW	(0.09)	(0.3756)

9 ADJUSTMENT TO LOW VOLTAGE SERVICE RATES

Milton Hydro requested to adjust its LVSRs in this proceeding, to smooth customer bill impacts and mitigate intergenerational inequity. Milton Hydro acknowledged that while a LVSR adjustment is usually dealt with in a cost of service application, the proposed approach in this application warrants consideration. Milton Hydro stated that the proposed approach is in the best interest of the customers as it provides relief on a timely basis and smooths bill impacts that could result from rebasing distribution rates in 2023. Milton Hydro noted that the proposed approach is consistent with the objective of standardizing accounting procedures to facilitate the disposition of accurate commodity pass-through variance account balances that enables the setting of accurate rates for customers and reducing rate volatility.³⁰

Low Voltage (LV) charges relate to the cost of a host distributor to distribute electricity to an embedded distributor. Any variance between the LV charges paid to the host distributor and the LVSRs billed to customers every month are captured in Account 1550 – LV Variance Account. Account 1550 is a Group 1 pass-through account, and as such, a distributor typically disposes of these balances annually as part of the IRM process. Milton Hydro is embedded within two host distributors' service areas, namely Hydro One Networks Inc. and Oakville Hydro Electricity Distribution Inc. Milton Hydro pays LV charges to the two host distributors.

Milton Hydro provided the following table which shows the LV charges from both host distributors and the revenues collected from customers through LVSRs from 2016 to 2020, as well as projections for 2021 and 2022 based on the current OEB-approved LVSRs.³¹ This table shows the magnitude of the variance that would accumulate in Account 1550 if the LVSR is maintained at its current rate.

³⁰ EB-2021-0042, Manager's Summary, page 44

³¹ Milton Hydro's response to OEB staff interrogatories, OEB-Staff-9

Table 9.1: Low Voltage Charges, LVSRs Revenues and Variances

Year	Low Voltage Payments to Hydro One	Low Voltage Payments to Oakville Hydro	Low Voltage Payments to Host Distributors	LV Revenues	Variance Cost vs Revenues
2016 Actual	\$ 336,090	\$ 529,523	\$ 865,613	\$ 286,930	\$ 578,683
2017 Actual	\$ 303,415	\$ 384,807	\$ 688,223	\$ 527,760	\$ 160,463
2018 Actual	\$ 268,791	\$ 397,651	\$ 666,443	\$ 555,252	\$ 111,191
2019 Actual	\$ 517,133	\$ 243,825	\$ 760,958	\$ 556,605	\$ 204,352
2020 Actual	\$ 681,679	\$ 342,414	\$ 1,024,093	\$ 562,853	\$ 461,241
2021 Projected	\$ 710,671	\$ 341,071	\$ 1,051,742	\$ 569,170	\$ 482,572
2022 Projected	\$ 710,671	\$ 341,071	\$ 1,051,742	\$ 575,559	\$ 476,183
Total	\$ 3,528,450	\$ 2,580,362	\$ 6,108,814	\$ 3,634,129	\$ 2,474,685

In its application, Milton Hydro requested that the OEB adjust its LVSRs for the 2022 rate year.³² Milton Hydro proposed to set its LVSRs by applying the previous year's (i.e. 2020) actual LV charges paid to its host distributors and allocating this amount to its customer classes on the same basis as the Transmission Connection Charges (in proportion to transmission connection rate revenues). Milton Hydro then applied the previous year's transmission connection volumes as billing determinants to calculate the 2022 LVSRs. Milton Hydro acknowledged that although this methodology has an inherent timing lag, it will match actual costs most closely and therefore smooth bill impacts as well as reduce the variances in Account 1550. Milton Hydro also noted that to adjust the LVSRs now will help reduce the effect of adjusting the rates for the 2023 rate year, since its current LVSRs do not recover its forecast costs.

Milton Hydro further suggested that a mechanistic adjustment to the LVSRs could be done annually in the Rate Generator Model. Milton Hydro noted that LV costs can be volatile, and using a static forecast to set LVSRs, based on a forward-looking test year, will cause annual variances, unless the actual costs and billing determinants remain at the same level.

In its submission, OEB staff did not object to Milton Hydro's request to update its 2022 LVSRs as part of this application. However, OEB staff also stated that a change to the LVSRs in an IRM year, as proposed by Milton Hydro, should only be approved given Milton Hydro's unique circumstances - specifically, an expected significant bill impact in 2023, and the fact that the existing LVSRs are significantly lower than what is necessary to recover its current LV charges. OEB staff also noted that the Account 1550 variance that Milton Hydro is seeking to minimize in this proceeding is for the 2022 fiscal year,

³² Milton Hydro's response to VECC Interrogatory-4b)

which will not be disposed of in Milton Hydro's 2023 rebasing proceeding, and therefore, has no bill impact in 2023.

OEB staff submitted that updating LVSRs in the last year of an IRM term should not be a common mitigation strategy permitted in all circumstances. OEB staff further submitted that since Account 1550, as part of Group 1 accounts, is typically disposed on an annual basis, there are already mechanisms to ensure that variances do not accumulate for a lengthy period – and so intergenerational inequity concerns are minimized. OEB staff's view was that a one-size-fits-all methodology may not work for all situations, and increased OEB judgement and scrutiny would be required for this type of change, detracting from the mechanistic nature of an IRM application. Therefore, OEB staff recommended that Milton Hydro's proposed adjustment be approved on an exception basis.

VECC submitted that the OEB should not make an exception to approve Milton Hydro's proposed adjustment to LVSRs in 2022, and instead, Milton Hydro should request the adjustment as part of its 2023 cost of service application which is consistent with current practice. To support its position, VECC listed the following major reasons and considerations.

- Milton Hydro has not provided exceptional circumstances such as a pressing issue with cash flow to justify the need to make the adjustments to the LVSRs now versus 2023.
- There is not a significant difference on total bill impacts in 2023 to justify a diversion from OEB policy to make the adjustments now in the last year of an IRM period. Further, given the current impact of COVID-19 on residential and low-income customers, deferring the adjustment to LVSRs to 2023 as originally planned is in the best interest of these customers.
- The OEB's current practice is to adjust the LVSRs at rebasing, and Milton Hydro's methodology reflects a time lag.

In its reply submission, Milton Hydro noted that its request to adjust LVSRs for 2022 warrants consideration and approval as it is in the customers' and utility's best interest. Milton Hydro further noted that the OEB has approved a similar request in a previous IRM proceeding.³³ Milton Hydro listed the following benefits it is trying to achieve by adjusting the 2022 LVSRs, as discussed throughout its evidence.

³³ Combined Proceeding: Whitby Hydro Electric Corporation, EB-2017-0085/EB-2017-0292 (a) Application for rates and other charges to be effective January 1, 2018 and (b) Application related to stranded conventional meters, smarter meter incremental revenue requirement, Group 2 deferral and variance accounts, and low voltage service rates

- Smoothing bill impacts – the increase occurs in 2022, rather than in the 2023 rebasing year, where the same increase will be coupled with other bill impact increases, associated with Milton Hydro’s rebasing application
- Setting LVSRs at an appropriate level to reflect actual costs
- Preventing further accumulation of a larger balance in the variance account, thereby mitigating any potential bill impacts that may result from the future disposition of the balance

In its submissions, Milton Hydro agreed with OEB staff and confirmed that minimizing the 2022 fiscal year variance in Account 1550 has no impact in 2023 and will impact a future proceeding. Milton Hydro submitted that the OEB should accommodate this request to adjust LVSRs only in relation to mitigating the bill impacts associated with the 2023 cost of service proceeding.

While Milton Hydro did not dispute the fact that the OEB may consider bill impact mitigation tools during a cost of service proceeding, Milton Hydro submitted that it is a prudent approach to use every opportunity to help smooth customer bill impacts where and when possible.

With respect to OEB staff’s view that intergenerational inequity can be addressed through other mechanisms, Milton Hydro noted that the Group 1 account disposition is not mandatory in an IRM proceeding if the threshold for disposition is not met. In addition, Group 1 account balances are recovered from different customer groups and the materiality is assessed on an aggregated basis. Milton Hydro is of the view that the intergenerational inequity could still exist once the balances are recovered from or refunded to customers.

Milton Hydro further submitted that its proposal to smooth customer bill impacts during the time of the COVID-19 pandemic is warranted and reasonable. Milton Hydro noted that it is mindful of the impacts arising due to the increased LVSRs and that is why it has requested to return the total Group 1 credit balances below the threshold. Milton Hydro submitted that by offsetting the LVSRs increase in 2022, there is no impact resulting therefrom; however, by increasing the LVSRs in 2022, there will be a reduction to the overall bill impact for 2023. Milton Hydro further submitted that its request to increase LVSRs in 2022, coupled with the request to dispose of Group 1 deferral and variance account balances is reasonable and in the best interest of customers.

Findings

The OEB approves Milton Hydro’s request to adjust its LVSRs for the 2022 rate year. The OEB acknowledges Milton Hydro’s recent organizational and operating challenges and that these challenges contributed towards delaying the utility’s cost of service

application by at least a year.³⁴ Had Milton Hydro filed its cost of service application in time to reset base rates in May 2022, the LVSR rate would have been reviewed for adjustment as part of that application.

In approving the adjustment to the LVSRs, the OEB notes the following. First, the OEB is approving the adjustment to the LVSRs on an exception basis given that Milton Hydro's recent organizational and operating challenges necessitated a delay in its cost of service filing. Secondly, while the OEB accepts Milton Hydro's proposed methodological change to reset the LVSRs, the methodological change is only being approved on an exception basis to address Milton Hydro's current circumstances. Lastly, the OEB is approving an atypical adjustment to Milton Hydro's LVSRs because of the clear and accumulating build-up of balances in Account 1550 and adjusting the LVSRs should lead to a closer alignment of collections from this rate with the amounts paid to Milton Hydro's host distributors. The OEB acknowledges that Milton Hydro is only seeking to reset the LVSR for the 2022 rate year and not for future IRM years.

³⁴ EB-2021-0042, OEB Letter, Application for 2022 Electricity Rates, March 31, 2021

10 IMPLEMENTATION

This Decision is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A). The Rate Generator Model also incorporates the rates set out in Table 9.1.

Table 10.1: Regulatory Charges

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

Each of these rates is a component of the “Regulatory Charge” on a customer’s bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 10, 2020.³⁵

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on March 1, 2018.³⁶

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,³⁷ the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. Distributors shall apply the updated value, if applicable, following the OEB’s announcement of the microFIT charge for the 2022 rate year.

³⁵ EB-2020-0276, Decision and Order, December 10, 2020

³⁶ EB-2017-0290, Decision and Order, March 1, 2018

³⁷ EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

11 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Milton Hydro Distribution Inc.'s new final distribution rates shall be effective January 1, 2022, in accordance with the Tariff of Rates and Charges set out in Schedule A.
2. The Tariff of Rates and Charges are deemed draft until Milton Hydro Distribution Inc. has complied with the subsequent procedural steps.
3. Milton Hydro Distribution Inc. shall review the Tariff of Rates and Charges and shall file with the OEB, as applicable, a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, by **December 14, 2021**.
4. This Decision and Rate Order will be considered a final rate order unless Milton Hydro Distribution Inc. identifies any inaccuracies or missing information pursuant to item 3.
5. If the OEB receives a submission from Milton Hydro Distribution Inc. to the effect that inaccuracies were found or information was missing pursuant to item 3, the OEB will consider the submission prior to issuing a final rate order.
6. Milton Hydro Distribution Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

COST AWARDS

The OEB will issue a separate decision on cost awards once the following steps are completed:

1. Vulnerable Energy Consumers Coalition shall submit to the OEB and copy Milton Hydro Distribution Inc. its cost claims no later than **December 16, 2021**.
2. Milton Hydro Distribution Inc. shall file with the OEB and forward to Vulnerable Energy Consumers Coalition any objections to the claimed costs within **January 17, 2022**.
3. Vulnerable Energy Consumers Coalition shall file with the OEB and forward to Milton Hydro Distribution Inc. any responses to any objections for cost claims within **January 24, 2022**.
4. Milton Hydro Distribution Inc. shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's [Rules of Practice and Procedure](#).

Please quote file number, **EB-2021-0042**, for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number and e-mail address
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [Filing Systems page](#) on the OEB's website
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact registrar@oeb.ca for assistance

All communications should be directed to the attention of the Registrar at the address below and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Katherine Wang, at katherine.wang@oeb.ca and OEB Counsel, Lawren Murray at lawren.murray@oeb.ca.

Email: registrar@oeb.ca

Tel: 1-877-632-2727 (Toll free)

DATED at Toronto, December 9, 2021

ONTARIO ENERGY BOARD

Original Signed By

Christine E. Long
Registrar

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2021-0042

DATED: December 9, 2021

Milton Hydro Distribution Inc.
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-2021-0042

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to detached, semi-detached and townhouse residential buildings as defined in local zoning bylaws. A residential service is a single-family unit used for domestic or household purposes, including seasonal occupancy. At Milton Hydro's discretion, residential rates may be applied to apartment buildings with 6 or less units by simple application of the residential rate by blocking the residential rate by the number of units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

Where the residential dwelling comprises the entire electrical load of a farm, it is defined as a residential service. Where the residential dwelling does not comprise the entire electrical load of the farm:

- The service will be defined as a General Service if the occupant derives his/her principal livelihood from the working of the farm;
- The service will be defined as a Residential Service if the occupant does not derive his/her principal livelihood from the working of the farm;
- Where the residential farm dwelling is supplied by one separately metered service and the electrical loads in other buildings are supplied by a different separately metered service, then the former is defined as a Residential Service and the latter is defined as a General 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	\$	29.88
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(0.96)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0011
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kWh	0.0008
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022 Applicable only for Class B Customers	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

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

Milton Hydro Distribution Inc.
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-2021-0042

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential customer with an average peak demand below 50 kW over the past twelve months. For a new customer without prior billing history, the peak demand will be based on the customer's proposed capacity. 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	\$	18.38
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(0.59)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0194
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022)		
- effective until December 31, 2022	\$/kWh	0.0051
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kWh	(0.0006)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

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

Milton Hydro Distribution Inc.
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-2021-0042

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential customer with an average peak demand equal to or greater than 50 kW and less than 1,000 kW over the past twelve months. For a new customer without prior billing history, the peak demand will be based on the customer's proposed capacity. 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	\$	86.74
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(2.77)
Distribution Volumetric Rate	\$/kW	3.3568
Minimum Distribution Charge - per kW of maximum billing demand in the previous 11 months	\$/kW	0.6293
Low Voltage Service Rate	\$/kW	0.4570
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	0.3546
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5573)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	0.4525
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022 Applicable only for Class B Customers	\$/kW	(0.0817)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kW	(0.1074)
Retail Transmission Rate - Network Service Rate	\$/kW	3.6525
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7264

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

Milton Hydro Distribution Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0042

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential customer with an average peak demand equal to or greater than 1,000 kW and less than 5,000 kW, regardless of when the demand occurs, averaged over twelve months. For a new customer without prior billing history, the peak demand will be based on the customer's proposed capacity. 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	\$	682.42
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(21.83)
Distribution Volumetric Rate	\$/kW	2.3534
Minimum Distribution Charge - per kW of maximum billing demand in the previous 11 months	\$/kW	0.6293
Low Voltage Service Rate	\$/kW	0.4496
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	0.3201
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.1321)
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022 Applicable only for Class B Customers	\$/kW	(0.0271)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kW	(0.0753)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5922
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6821

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

Milton Hydro 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-2021-0042

LARGE USE SERVICE CLASSIFICATION

This classification refers to a non-residential customer with an average peak demand equal to or greater than 5,000 kW, regardless of when the demand occurs, averaged over twelve months. For a new customer without prior billing history, the peak demand will be based on the customer's proposed capacity. 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	\$	2,725.12
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(87.18)
Distribution Volumetric Rate	\$/kW	1.6315
Minimum Distribution Charge - per kW of maximum billing demand in the previous 11 months	\$/kW	0.6293
Low Voltage Service Rate	\$/kW	0.5028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	0.3208
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.1326)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kW	(0.0522)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.8900
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.9994

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

Milton Hydro Distribution Inc.
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-2021-0042

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to the supply of electricity to unmetered loads less than 50 kW including traffic signals and pedestrian X-walks signals/beacons, bus shelters, telephone booths, signs, Cable TV amplifiers and decorative lighting and tree lighting connected to Milton Hydro's distribution system, and similar small unmetered loads. 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)	\$	8.76
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(0.28)
Distribution Volumetric Rate	\$/kWh	0.0186
Low Voltage Service Rate	\$/kWh	0.0010
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022		
Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kWh	(0.0006)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

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

Milton Hydro Distribution Inc.
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-2021-0042

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to all services supported to supply sentinel lighting equipment. 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)	\$	5.63
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(0.18)
Distribution Volumetric Rate	\$/kW	42.6426
Low Voltage Service Rate	\$/kW	0.3139
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022	\$/kW	(0.0779)
Applicable only for Class B Customers	\$/kW	(0.0958)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(1.3642)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kW	2.4866
Retail Transmission Rate - Network Service Rate	\$/kW	1.8726
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	

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

Milton Hydro Distribution Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2022
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EB-2021-0042

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to all services supplied to street lighting equipment owned by or operated for a municipality or the Province of Ontario. 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.68
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$	(0.09)
Distribution Volumetric Rate	\$/kW	11.7399
Low Voltage Service Rate	\$/kW	0.3074
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until December 31, 2022 Applicable only for Non-RPP Customers	\$/kWh	(0.0012)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2022) - effective until December 31, 2022	\$/kW	5.0207
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until December 31, 2022	\$/kW	(0.0951)
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until December 31, 2022 Applicable only for Class B Customers	\$/kW	(0.0783)
Rate Rider for Rate Year Alignment - effective until April 30, 2022	\$/kW	(0.3756)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4736
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8340

MONTHLY RATES AND CHARGES - Regulatory Component

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

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EB-2021-0042

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

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

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TARIFF OF RATES AND CHARGES
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SPECIFIC SERVICE CHARGES

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Special meter reads	\$	30.00

Non-Payment of Account

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

Other

Optional interval/TOU meter charge \$/month	\$	5.50
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50
Clearance pole attachment charge \$/pole/year	\$	5.59

Milton Hydro Distribution Inc.
TARIFF OF RATES AND CHARGES
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EB-2021-0042

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.

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

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	\$	107.68
Monthly fixed charge, per retailer	\$	43.08
Monthly variable charge, per customer, per retailer	\$/cust.	1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.54
Processing fee, per request, applied to the requesting party	\$	1.07
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)	\$	4.31
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)	\$	2.15

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	1.0375
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0154
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0272
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0054