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September 19, 2023

Sent by EMAIL, RESS e-filing

Ms. Nancy Marconi
Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Ms. Marconi:

**Re: EB-2022-0028: EPCOR Electricity Distribution Ontario Inc. (“EEDO”)
2023 Cost of Service Filing – Draft Rate Order – PO8**

Pursuant to Procedural Order No. 8, please find attached a revised draft rate order, which has applied the following update:

EPCOR Electricity Distribution Ontario Inc. shall update the 2023 GDP forecast in the load forecast to the value that was readily available to EEDO when preparing its initial DRO, and make necessary updates in all related models and calculations to reflect the revised load forecast¹.

Detail of revisions are included on the following pages.

Sincerely,

Tim Hesselink, CPA
Senior Manager, Regulatory Affairs
EPCOR Electricity Distribution Ontario Inc.
(705) 445-1800 ext. 2274
THesselink@epcor.com.

¹ EB-2022-0028 Procedural Order No. 8, September 13, 2023, Page 3.

Revisions

EEDO Load Forecast_DRO_20230920: In the revised Load Forecast, the 2023 GDP forecast has been updated to the average Ontario GDP forecast published by BMO, Scotiabank, TD, and RBC as of July 13, 2023. The average 2023 GDP forecast as of that date is 1.225%.

EEDO has made corresponding updates to:

- **EEDO_2023 Chapter 2 Appendices_DRO_20230919:** App.2-IB, App.2-ZA, and App.2-ZB.
- **EEDO_2023 Cost Allocation Model_DRO_20230919:** Cost of power, load forecast volume data, demand allocators, and revenue deficiency values.
- **EEDO_2023 Revenue Requirement Workform_DRO_20230919:** Cost of power, revenue at current rates, sheet 10, sheet 11, and sheet 13).
- **EEDO_2023 DVA Continuity Schedule_DRO_20230919:** Updated billing determinants, leading to revised rate rider calculations.
- **EEDO_2023 PILS Workform_DRO_20230919:** Updated net income based on revisions to the RRWF.
- **EEDO_2023 Tariff Schedule Bill Impact Model_DRO_20230919:** Updated tariff schedule and corresponding bill impacts.

Appendix A – Revised Revenue Requirement Workform



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers



Version 1.00

Utility Name	EPCOR Electricity Distribution Ontario Inc.
Service Territory	
Assigned EB Number	EB-2022-0028
Name and Title	Tim Hesselink, Senior Manager, Regulatory Affairs
Phone Number	705-445-1800 ext. 2274
Email Address	thesselink@epcor.com
Test Year	2023
Bridge Year	2022
Last Rebasing Year	2013



Ontario Energy Board

Revenue Requirement Workform (RRWF) for 2022 Filers

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Notes:

- (1) Pale green cells represent inputs
- (2) Pale green boxes at the bottom of each page are for additional notes
- (3) Pale yellow cells represent drop-down lists
- (4) ***Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.***
- (5) ***Completed versions of the Revenue Requirement Work Form are required to be filed in working Microsoft Excel format.***



Revenue Requirement Workform (RRWF) for 2022 Filers

Data Input ⁽¹⁾

	Initial Application ⁽²⁾	Adjustments	Interrogatory Responses ⁽⁶⁾	Adjustments	Per Board Decision
1 Rate Base					
Gross Fixed Assets (average)	\$42,620,963	(\$255,198)	\$ 42,365,765	(\$250,000)	\$42,115,765
Accumulated Depreciation (average)	(\$11,515,826) ⁽⁵⁾	\$16,453	(\$11,499,373)	\$2,778	(\$11,496,595)
Allowance for Working Capital:					
Controllable Expenses	\$6,555,915		\$ 6,555,915	(\$700,000)	\$5,855,915
Cost of Power	\$35,065,966	\$863,736	\$ 35,929,701	(\$170,799)	\$35,758,902
Working Capital Rate (%)	7.50% ⁽⁹⁾	0.00%	7.50% ⁽⁹⁾	0.00%	7.50% ⁽⁹⁾
2 Utility Income					
Operating Revenues:					
Distribution Revenue at Current Rates	\$8,209,408	(\$5,347)	\$8,204,062	(\$58,700)	\$8,145,362
Distribution Revenue at Proposed Rates	\$9,416,486	\$110,932	\$9,527,418	(\$743,716)	\$8,783,702
Other Revenue:					
Specific Service Charges	\$75,000	\$0	\$75,000	\$0	\$75,000
Late Payment Charges	\$69,000	\$0	\$69,000	\$0	\$69,000
Other Distribution Revenue					
Other Income and Deductions	\$648,010	\$4,390	\$652,400	\$0	\$652,400
Total Revenue Offsets	\$792,010 ⁽⁷⁾	\$4,390	\$796,400	\$0	\$796,400
Operating Expenses:					
OM+A Expenses	\$6,530,315		\$ 6,530,315	(\$700,000)	\$5,830,315
Depreciation/Amortization	\$1,688,100	(\$19,349)	\$ 1,668,751	(\$5,556)	\$1,663,196
Property taxes					
Other expenses	\$25,600		25600		\$25,600
3 Taxes/PILs					
Taxable Income:					
Adjustments required to arrive at taxable income	(\$1,185,616) ⁽³⁾	(\$89,322)	(\$1,274,937)	\$11,701	(\$1,263,236)
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$ -	\$0	\$ -		
Income taxes (grossed up)	\$ -		\$ -		
Federal tax (%)	0.00%	0.00%	0.00%	0.00%	0.00%
Provincial tax (%)	0.00%	0.00%	0.00%	0.00%	0.00%
Income Tax Credits			\$ -		
4 Capitalization/Cost of Capital					
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%	0.00%	56.0%	0.00%	56.0%
Short-term debt Capitalization Ratio (%)	4.0% ⁽⁸⁾	0.00%	4.0% ⁽⁸⁾	0.00%	4.0% ⁽⁸⁾
Common Equity Capitalization Ratio (%)	40.0%	0.00%	40.0%	0.00%	40.0%
Preferred Shares Capitalization Ratio (%)					
	100.0%		100.0%		100.0%
Cost of Capital					
Long-term debt Cost Rate (%)	3.98%	0.00%	3.98%	(0.10%)	3.88%
Short-term debt Cost Rate (%)	1.17%	3.62%	4.79%	0.00%	4.79%
Common Equity Cost Rate (%)	8.66%	0.70%	9.36%	0.00%	9.36%
Preferred Shares Cost Rate (%)					

Notes:

- General** Data inputs are required on Sheets 3. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.
- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
 - (2) Data in column E is for Application as originally filed. For updated revenue requirement as a result of interrogatory responses, technical or settlement conferences, etc., use column M and Adjustments in column I
 - (3) Net of addbacks and deductions to arrive at taxable income.
 - (4) Average of Gross Fixed Assets at beginning and end of the Test Year
 - (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.
 - (6) Select option from drop-down list by clicking on cell M12. This column allows for the application update reflecting the end of discovery or Argument-in-Chief. Also, the outcome of any Settlement Process can be reflected.
 - (7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement
 - (8) 4.0% unless an Applicant has proposed or been approved for another amount.
 - (9) The default Working Capital Allowance factor is 7.5% (of Cost of Power plus controllable expenses), per the letter issued by the Board on June 3, 2015. Alternatively, a WCA factor based on lead-lag study, with supporting rationale could be provided.



Revenue Requirement Workform (RRWF) for 2022 Filers

Rate Base and Working Capital

Line No.	Rate Base Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
1	Gross Fixed Assets (average) ⁽²⁾	\$42,620,963	(\$255,198)	\$42,365,765	(\$250,000)	\$42,115,765
2	Accumulated Depreciation (average) ⁽²⁾	(\$11,515,826)	\$16,453	(\$11,499,373)	\$2,778	(\$11,496,595)
3	Net Fixed Assets (average) ⁽²⁾	\$31,105,137	(\$238,746)	\$30,866,392	(\$247,222)	\$30,619,169
4	Allowance for Working Capital ⁽¹⁾	\$3,121,641	\$64,780	\$3,186,421	(\$65,310)	\$3,121,111
5	Total Rate Base	\$34,226,778	(\$173,965)	\$34,052,813	(\$312,532)	\$33,740,281

(1) Allowance for Working Capital - Derivation

6	Controllable Expenses	\$6,555,915	\$ -	\$6,555,915	(\$700,000)	\$5,855,915
7	Cost of Power	\$35,065,966	\$863,736	\$35,929,701	(\$170,799)	\$35,758,902
8	Working Capital Base	\$41,621,881	\$863,736	\$42,485,617	(\$870,799)	\$41,614,818
9	Working Capital Rate % ⁽¹⁾	7.50%	0.00%	7.50%	0.00%	7.50%
10	Working Capital Allowance	\$3,121,641	\$64,780	\$3,186,421	(\$65,310)	\$3,121,111

Notes

(1) Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2021 cost of service applications is 7.5%, per the letter issued by the Board on June 3, 2015.

(2) Average of opening and closing balances for the year.



Revenue Requirement Workform (RRWF) for 2022 Filers

Utility Income

Line No.	Particulars	Initial Application	Adjustments	Interrogatory Responses	Adjustments	Per Board Decision
Operating Revenues:						
1	Distribution Revenue (at Proposed Rates)	\$9,416,486	\$110,932	\$9,527,418	(\$743,716)	\$8,783,702
2	Other Revenue ⁽¹⁾	\$792,010	\$4,390	\$796,400	\$ -	\$796,400
3	Total Operating Revenues	\$10,208,496	\$115,322	\$10,323,818	(\$743,716)	\$9,580,102
Operating Expenses:						
4	OM+A Expenses	\$6,530,315	\$ -	\$6,530,315	(\$700,000)	\$5,830,315
5	Depreciation/Amortization	\$1,688,100	(\$19,349)	\$1,668,751	(\$5,556)	\$1,663,196
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -
8	Other expense	\$25,600	\$ -	\$25,600	\$ -	\$25,600
9	Subtotal (lines 4 to 8)	\$8,244,016	(\$19,349)	\$8,224,667	(\$705,556)	\$7,519,111
10	Deemed Interest Expense	\$778,865	\$45,350	\$824,214	(\$26,459)	\$797,755
11	Total Expenses (lines 9 to 10)	\$9,022,880	\$26,001	\$9,048,881	(\$732,015)	\$8,316,866
12	Utility income before income taxes	\$1,185,616	\$89,322	\$1,274,937	(\$11,701)	\$1,263,236
13	Income taxes (grossed-up)	\$ -	\$ -	\$ -	\$ -	\$ -
14	Utility net income	\$1,185,616	\$89,322	\$1,274,937	(\$11,701)	\$1,263,236

Notes

Other Revenues / Revenue Offsets

⁽¹⁾	Specific Service Charges	\$75,000	\$ -	\$75,000	\$ -	\$75,000
	Late Payment Charges	\$69,000	\$ -	\$69,000	\$ -	\$69,000
	Other Distribution Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Income and Deductions	\$648,010	\$4,390	\$652,400	\$ -	\$652,400
	Total Revenue Offsets	\$792,010	\$4,390	\$796,400	\$ -	\$796,400



Revenue Requirement Workform (RRWF) for 2022 Filers

Taxes/PILs

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
<u>Determination of Taxable Income</u>				
1	Utility net income before taxes	\$1,185,616	\$1,274,937	\$1,263,236
2	Adjustments required to arrive at taxable utility income	(\$1,185,616)	(\$1,274,937)	(\$1,263,236)
3	Taxable income	\$ -	(\$0)	\$ -
<u>Calculation of Utility income Taxes</u>				
4	Income taxes	\$ -	\$ -	\$ -
6	Total taxes	\$ -	\$ -	\$ -
7	Gross-up of Income Taxes	\$ -	\$ -	\$ -
8	Grossed-up Income Taxes	\$ -	\$ -	\$ -
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	\$ -	\$ -	\$ -
10	Other tax Credits	\$ -	\$ -	\$ -
<u>Tax Rates</u>				
11	Federal tax (%)	0.00%	0.00%	0.00%
12	Provincial tax (%)	0.00%	0.00%	0.00%
13	Total tax rate (%)	0.00%	0.00%	0.00%

Notes



Revenue Requirement Workform (RRWF) for 2022 Filers

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
Initial Application					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$19,166,996	3.98%	\$762,846
2	Short-term Debt	4.00%	\$1,369,071	1.17%	\$16,018
3	Total Debt	60.00%	\$20,536,067	3.79%	\$778,865
	Equity				
4	Common Equity	40.00%	\$13,690,711	8.66%	\$1,185,616
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$13,690,711	8.66%	\$1,185,616
7	Total	100.00%	\$34,226,778	5.74%	\$1,964,480
Interrogatory Responses					
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$19,069,575	3.98%	\$758,969
2	Short-term Debt	4.00%	\$1,362,113	4.79%	\$65,245
3	Total Debt	60.00%	\$20,431,688	4.03%	\$824,214
	Equity				
4	Common Equity	40.00%	\$13,621,125	9.36%	\$1,274,937
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$13,621,125	9.36%	\$1,274,937
7	Total	100.00%	\$34,052,813	6.16%	\$2,099,152
Per Board Decision					
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	56.00%	\$18,894,557	3.88%	\$733,109
9	Short-term Debt	4.00%	\$1,349,611	4.79%	\$64,646
10	Total Debt	60.00%	\$20,244,168	3.94%	\$797,755
	Equity				
11	Common Equity	40.00%	\$13,496,112	9.36%	\$1,263,236
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	40.00%	\$13,496,112	9.36%	\$1,263,236
14	Total	100.00%	\$33,740,281	6.11%	\$2,060,991

Notes



Revenue Requirement Workform (RRWF) for 2022 Filers

Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Interrogatory Responses		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$1,207,078		\$1,323,357		\$638,341
2	Distribution Revenue	\$8,209,408	\$8,209,408	\$8,204,062	\$8,204,062	\$8,145,362	\$8,145,362
3	Other Operating Revenue	\$792,010	\$792,010	\$796,400	\$796,400	\$796,400	\$796,400
	Offsets - net						
4	Total Revenue	\$9,001,418	\$10,208,496	\$9,000,462	\$10,323,818	\$8,941,762	\$9,580,102
5	Operating Expenses	\$8,244,016	\$8,244,016	\$8,224,667	\$8,224,667	\$7,519,111	\$7,519,111
6	Deemed Interest Expense	\$778,865	\$778,865	\$824,214	\$824,214	\$797,755	\$797,755
8	Total Cost and Expenses	\$9,022,880	\$9,022,880	\$9,048,881	\$9,048,881	\$8,316,866	\$8,316,866
9	Utility Income Before Income Taxes	(\$21,462)	\$1,185,616	(\$48,419)	\$1,274,937	\$624,895	\$1,263,236
10	Tax Adjustments to Accounting Income per 2013 PILs model	(\$1,185,616)	(\$1,185,616)	(\$1,274,937)	(\$1,274,937)	(\$1,263,236)	(\$1,263,236)
11	Taxable Income	(\$1,207,078)	\$ -	(\$1,323,357)	\$ -	(\$638,341)	\$ -
12	Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Income Tax on Taxable Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Income Tax Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Utility Net Income	(\$21,462)	\$1,185,616	(\$48,419)	\$1,274,937	\$624,895	\$1,263,236
16	Utility Rate Base	\$34,226,778	\$34,226,778	\$34,052,813	\$34,052,813	\$33,740,281	\$33,740,281
17	Deemed Equity Portion of Rate Base	\$13,690,711	\$13,690,711	\$13,621,125	\$13,621,125	\$13,496,112	\$13,496,112
18	Income/(Equity Portion of Rate Base)	-0.16%	8.66%	-0.36%	9.36%	4.63%	9.36%
19	Target Return - Equity on Rate Base	8.66%	8.66%	9.36%	9.36%	9.36%	9.36%
20	Deficiency/Sufficiency in Return on Equity	-8.82%	0.00%	-9.72%	0.00%	-4.73%	0.00%
21	Indicated Rate of Return	2.21%	5.74%	2.28%	6.16%	4.22%	6.11%
22	Requested Rate of Return on Rate Base	5.74%	5.74%	6.16%	6.16%	6.11%	6.11%
23	Deficiency/Sufficiency in Rate of Return	-3.53%	0.00%	-3.89%	0.00%	-1.89%	0.00%
24	Target Return on Equity	\$1,185,616	\$1,185,616	\$1,274,937	\$1,274,937	\$1,263,236	\$1,263,236
25	Revenue Deficiency/(Sufficiency)	\$1,207,078	\$ -	\$1,323,357	\$ -	\$638,341	\$ -
26	Gross Revenue Deficiency/(Sufficiency)	\$1,207,078 ⁽¹⁾	\$ -	\$1,323,357 ⁽¹⁾	\$ -	\$638,341 ⁽¹⁾	\$ -

Notes:

⁽¹⁾ Revenue Deficiency/Sufficiency divided by (1 - Tax Rate)



Revenue Requirement Workform (RRWF) for 2022 Filers

Revenue Requirement

Line No.	Particulars	Application	Interrogatory Responses	Per Board Decision
1	OM&A Expenses	\$6,530,315	\$6,530,315	\$5,830,315
2	Amortization/Depreciation	\$1,688,100	\$1,668,751	\$1,663,196
3	Property Taxes	\$ -		
5	Income Taxes (Grossed up)	\$ -	\$ -	\$ -
6	Other Expenses	\$25,600	\$25,600	\$25,600
7	Return			
	Deemed Interest Expense	\$778,865	\$824,214	\$797,755
	Return on Deemed Equity	\$1,185,616	\$1,274,937	\$1,263,236
8	Service Revenue Requirement (before Revenues)	<u>\$10,208,496</u>	<u>\$10,323,818</u>	<u>\$9,580,102</u>
9	Revenue Offsets	\$792,010	\$796,400	\$796,400
10	Base Revenue Requirement (excluding Transformer Ownership Allowance credit adjustment)	<u>\$9,416,486</u>	<u>\$9,527,418</u>	<u>\$8,783,702</u>
11	Distribution revenue	\$9,416,486	\$9,527,418	\$8,783,702
12	Other revenue	\$792,010	\$796,400	\$796,400
13	Total revenue	<u>\$10,208,496</u>	<u>\$10,323,818</u>	<u>\$9,580,102</u>
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾	<u>\$ -</u> ⁽¹⁾

Summary Table of Revenue Requirement and Revenue Deficiency/Sufficiency

	Application	Interrogatory Responses	Δ% ⁽²⁾	Per Board Decision	Δ% (2)
Service Revenue Requirement	\$10,208,496	\$10,323,818	1.13%	\$9,580,102	####
Grossed-Up Revenue					
Deficiency/(Sufficiency)	\$1,207,078	\$1,323,357	9.63%	\$638,341	####
Base Revenue Requirement (to be recovered from Distribution Rates)	\$9,416,486	\$9,527,418	1.18%	\$8,783,702	####
Revenue Deficiency/(Sufficiency) Associated with Base Revenue Requirement	\$1,207,078	\$1,323,357	9.63%	\$638,341	####

Notes

- (1) Line 11 - Line 8
- (2) Percentage Change Relative to Initial Application



Revenue Requirement Workform (RRWF) for 2022 Filers

Load Forecast Summary

This spreadsheet provides a summary of the customer and load forecast on which the test year revenue requirement is derived. The amounts serve as the denominators for deriving the rates to recover the test year revenue requirement for purposes of this RRWF.

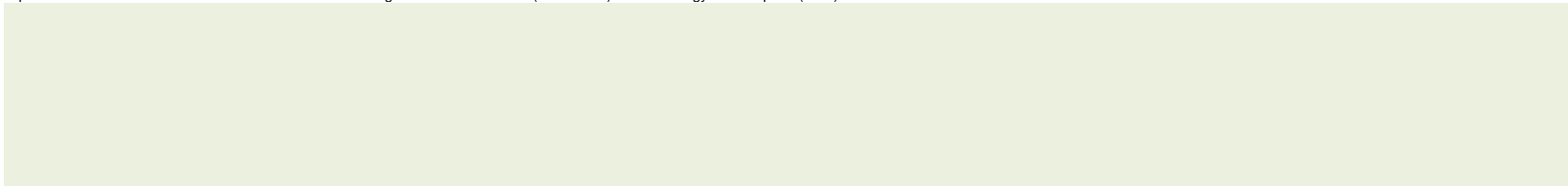
The information to be input is inclusive of any adjustments to kWh and kW to reflect the impacts of CDM programs up to and including CDM programs planned to be executed in the test year. i.e., the load forecast adjustments determined in **Appendix 2-I** should be incorporated into the entries. The inputs should correspond with the summary of the Load Forecast for the Test Year in **Appendix 2-IB** and in Exhibit 3 of the application.

Appendix 2-IB is still required to be filled out, as it also provides a year-over-year variance analysis of demand growth and trends from historical actuals to the Bridge and Test Year forecasts.

Stage in Process:		Per Board Decision								
Customer Class		Initial Application			Interrogatory Responses			Per Board Decision		
Input the name of each customer class.		Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾	Customer / Connections	kWh	kW/kVA ⁽¹⁾
		Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual	Test Year average or mid-year	Annual	Annual
1	Residential	17,012	137,646,072		17,012	137,612,684		16,938	136,587,313	
2	GS<50kW	1,833	44,991,441		1,833	44,847,586		1,830	45,020,131	
3	GS>50kW	127		325,120	127		324,247	126	127,469,296	315,058
4	Streetlighting	3,318		3,496	3,318		3,496	3,288	1,231,783	3,467
5	USL	30	396,233		30	396,233		30	395,161	
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20										
Total			183,033,746	328,616		182,856,503	327,743		310,703,684	318,526

Notes:

⁽¹⁾ Input kW or kVA for those customer classes for which billing is based on demand (kW or kVA) versus energy consumption (kWh)





Revenue Requirement Workform (RRWF) for 2022 Filers

Cost Allocation and Rate Design

This spreadsheet replaces **Appendix 2-P** and provides a summary of the results from the Cost Allocation spreadsheet, and is used in the determination of the class revenue requirement and, hence, ultimately, the determination of rates from customers in all classes to recover the revenue requirement.

Stage in Application Process: *Per Board Decision*

A) Allocated Costs

Name of Customer Class ⁽³⁾	Costs Allocated from Previous Study ⁽¹⁾	%	Allocated Class Revenue Requirement ⁽¹⁾	%
<i>From Sheet 10. Load Forecast</i>				
(7A)				
1 Residential	\$ 5,552,711	68.76%	\$ 6,577,751	68.66%
2 GS<50kW	\$ 1,192,782	14.77%	\$ 1,352,172	14.11%
3 GS>50kW	\$ 1,104,816	13.68%	\$ 1,549,574	16.17%
4 Streetlighting	\$ 219,370	2.72%	\$ 92,598	0.97%
5 USL	\$ 5,432	0.07%	\$ 8,007	0.08%
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19				
20				
Total	\$ 8,075,110	100.00%	\$ 9,580,102	100.00%
Service Revenue Requirement (from Sheet 9)			\$ 9,580,102.25	

- (1) Class Allocated Revenue Requirement, from Sheet O-1, Revenue to Cost || RR, row 40, from the Cost Allocation Study in this application. This excludes costs in deferral and variance accounts. For Embedded Distributors, Account 4750 - Low Voltage (LV) Costs are also excluded.
- (2) Host Distributors - Provide information on any embedded distributor(s) as a separate class, if applicable. If embedded distributors are billed in a General Service class, include the allocated costs and revenues of the embedded distributor(s) in the applicable class, and also complete Appendix 2-Q.
- (3) Customer Classes - If these differ from those in place in the previous cost allocation study, modify the customer classes to match the proposal in the current application as closely as possible.

B) Calculated Class Revenues

Name of Customer Class	Load Forecast (LF) X current approved rates (7B)	LF X current approved rates X (1+d) (7C)	LF X Proposed Rates (7D)	Miscellaneous Revenues (7E)
1 Residential	\$ 5,536,610	\$ 5,970,506	\$ 5,970,506	\$ 577,888
2 GS<50kW	\$ 1,195,498	\$ 1,289,187	\$ 1,289,187	\$ 98,411
3 GS>50kW	\$ 1,190,560	\$ 1,283,862	\$ 1,420,266	\$ 104,846
4 Streetlighting	\$ 217,277	\$ 234,305	\$ 96,546	\$ 14,571
5 USL	\$ 5,418	\$ 5,842	\$ 7,197	\$ 684
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
Total	\$ 8,145,362	\$ 8,783,702	\$ 8,783,702	\$ 796,400

- (4) In columns 7B to 7D, LF means Load Forecast of Annual Billing Quantities (i.e., customers or connections, as applicable X 12 months, and kWh, kW or kVA as applicable. Revenue quantities should be net of the Transformer Ownership Allowance for applicable customer classes. Exclude revenues from rate adders and rate riders.
- (5) Columns 7C and 7D - Column Total should equal the Base Revenue Requirement for each.
- (6) Column 7C - The OEB-issued cost allocation model calculates "1+d" on worksheet O-1, cell C22. "d" is defined as Revenue Deficiency/Revenue at Current Rates.
- (7) Column 7E - If using the OEB-issued cost allocation model, enter Miscellaneous Revenues as it appears on worksheet O-1, row 19,

C) Rebalancing Revenue-to-Cost Ratios

Name of Customer Class	Previously Approved Ratios Most Recent Year: 2013 %	Status Quo Ratios (7C + 7E) / (7A) %	Proposed Ratios (7D + 7E) / (7A) %	Policy Range %
1 Residential	101.90%	99.55%	99.55%	85 - 115
2 GS<50kW	94.10%	102.62%	102.62%	80 - 120
3 GS>50kW	95.90%	89.62%	98.42%	80 - 120
4 Streetlighting	120.00%	268.77%	120.00%	80 - 120
5 USL	120.00%	81.50%	98.42%	80 - 120
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

- (8) Previously Approved Revenue-to-Cost (R/C) Ratios - For most applicants, the most recent year would be the third year (at the latest) of the Price Cap IR period. For example, if the applicant, rebased in 2012 with further adjustments to move within the range over two years, the Most Recent Year would be 2015. However, the ratios in 2015 would be equal to those after the adjustment in 2014.
- (9) Status Quo Ratios - The OEB-issued cost allocation model provides the Status Quo Ratios on Worksheet O-1. The Status Quo means "Before Rebalancing".
- (10) Ratios shown in red are outside of the allowed range. Applies to both Tables C and D.

(D) Proposed Revenue-to-Cost Ratios ⁽¹¹⁾

	Name of Customer Class	Proposed Revenue-to-Cost Ratio			Policy Range
		Test Year 2022	Price Cap IR Period 2023 2024		
1	Residential	99.55%	99.55%	99.55%	85 - 115
2	GS<50kW	102.62%	102.62%	102.62%	80 - 120
3	GS>50kW	98.42%	98.42%	98.42%	80 - 120
4	Streetlighting	120.00%	120.00%	120.00%	80 - 120
5	USL	98.42%	98.42%	98.42%	80 - 120
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

(11) The applicant should complete Table D if it is applying for approval of a revenue-to-cost ratio in 2021 that is outside of the OEB's policy range for any customer class. Table D will show that the distributor is likely to enter into the 2022 and 2023 Price Cap IR models, as necessary. For 2022 and 2023, enter the planned revenue-to-cost ratios that will be "Change" or "No Change" in 2019 (in the current Revenue/Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision - Cost Revenue Adjustment, column d), and enter TBD for class(es) that will be entered as 'Rebalance'.

Revenue Requirement Workform (RRWF) for 2022 Filers

Rate Design and Revenue Reconciliation

This sheet replaces Appendix 2-V, and provides a simplified model for calculating the standard monthly and volumetric rates based on the allocated class revenues and fixed/variable split resulting from the cost allocation study and rate design and as proposed by the applicant. However, the RRWF does not replace the rate generator model that an applicant distributor may use in support of its application. The RRWF provides a demonstrative check on the derivation of the revenue requirement and on the proposed base distribution rates to recover the revenue requirement, based on summary information from a more detailed rate generator model and other models that applicants use for cost allocation, load forecasting, taxes/PILs, etc.

Stage in Process:		Per Board Decision				Class Allocated Revenues			Fixed / Variable Splits ²		Transformer Ownership Allowance ¹ (\$)		Distribution Rates				Revenue Reconciliation		
Customer and Load Forecast					From Sheet 11, Cost Allocation and Sheet 12, Residential Rate Design			Percentage to be entered as a fraction between 0 and 1				Monthly Service Charge		Volumetric Rate					
Customer Class	Volumetric Charge Determinant	Customers / Connections	kWh	kW or kVA	Total Class Revenue Requirement	Monthly Service Charge	Volumetric	Fixed	Variable		Rate	No. of decimals	Rate	No. of decimals	MSC Revenues	Volumetric revenues	Distribution Revenues less Transformer Ownership		
1 Residential	kWh	16,938	136,587,313	-	\$ 5,970,506	\$ 5,970,506	\$ -	100.00%	0.00%		\$29.37	2	\$0.0000 /kWh	4	\$ 5,969,538.34	\$ -	\$ 5,969,538.34		
2 GS-50kW	kWh	1,830	45,020,131	-	\$ 1,289,187	\$ 546,443	\$ 742,744	42.39%	57.61%		\$24.88		\$0.0165 /kWh		\$ 546,442.95	\$ 742,832.1675	\$ 1,289,275.12		
3 GS-50kW	kWh	126	127,469,296	315,058	\$ 1,420,266	\$ 166,027	\$ 1,254,239	11.69%	88.31%	\$ 111,000	\$110.21		\$4.3333 /kW		\$ 166,026.96	\$ 1,365,241.7180	\$ 1,420,268.68		
4 Streetlighting	kW	3,288	1,231,783	3,467	\$ 96,546	\$ 70,621	\$ 25,925	73.15%	26.85%		\$1.79		\$7.4767 /kW		\$ 70,621.14	\$ 25,925.1121	\$ 96,546.26		
5 USL	kWh	30	385,161	-	\$ 7,197	\$ 266	\$ 6,931	3.70%	96.30%		\$0.74		\$0.0175 /kWh		\$ 266.40	\$ 6,915.3201	\$ 7,181.72		
6															\$ -	\$ -	\$ -		
7															\$ -	\$ -	\$ -		
8															\$ -	\$ -	\$ -		
9															\$ -	\$ -	\$ -		
#															\$ -	\$ -	\$ -		
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#															\$ -	\$ -	\$ -		
Total Transformer Ownership Allowance																	\$ 111,000		
Rates recover revenue requirement															Total Distribution Revenues		\$ 8,782,810.12		
Difference															Base Revenue Requirement		\$ 8,783,702.25		
% Difference															Difference		-\$ 892.13		
															% Difference		-0.010%		

Notes:

- Transformer Ownership Allowance is entered as a positive amount, and only for those classes to which it applies.
- The Fixed/Variable split, for each customer class, drives the "rate generator" portion of this sheet of the RRWF. Only the "fixed" fraction is entered, as the sum of the "fixed" and "variable" portions must sum to 100%. For a distributor that may set the Monthly Service Charge, the "fixed" ratio is calculated as: [MSC x (average number of customers or connections) x 12 months] / (Class Allocated Revenue Requirement).

Revenue Requirement Workform (RRWF) for 2022 Filers

Tracking Form

The first row shown, labelled "Original Application", summarizes key statistics based on the data inputs into the RRWF. After the original application filing, the applicant provides key changes in capital and operating expenses, load forecasts, cost of capital, etc., as revised through the processing of the application. This could be due to revisions or responses to interrogatories. The last row shown is the most current estimate of the cost of service data reflecting the original application and any updates provided by the applicant distributor (for updated evidence, responses to interrogatories, undertakings, etc.)

Please ensure a Reference (Column B) and/or Item Description (Column C) is entered. Please note that unused rows will automatically be hidden and the PRINT AREA set when the PRINT BUTTON on Sheet 1 is activated.

⁽¹⁾ Short reference to evidence material (interrogatory response, undertaking, exhibit number, Board Decision, Code, Guideline, Report of the Board, etc.)

⁽²⁾ Short description of change, issue, etc.

Summary of Proposed Changes

Reference ⁽¹⁾	Item / Description ⁽²⁾	Cost of Capital		Rate Base and Capital Expenditures			Operating Expenses			Revenue Requirement			
		Regulated Return on Capital	Regulated Rate of Return	Rate Base	Working Capital	Working Capital Allowance (\$)	Amortization / Depreciation	Taxes/PILs	OM&A	Service Revenue Requirement	Other Revenues	Base Revenue Requirement	Grossed up Revenue Deficiency / Sufficiency
	Original Application	\$ 1,964,480	5.74%	\$ 34,226,778	\$ 41,621,881	\$ 3,121,641	\$ 1,688,100	\$ -	\$ 6,530,315	\$ 10,208,496	\$ 792,010	\$ 9,416,486	\$ 1,207,078
3-Staff-41 Load Forecast	Load Forecast & COP Update	\$ 1,965,422	5.74%	\$ 34,243,180	\$ 41,840,567	\$ 3,138,043	\$ 1,688,100	\$ -	\$ 6,530,315	\$ 10,209,437	\$ 792,010	\$ 9,417,427	\$ 1,213,366
1-Staff-1 RTSR	Change	\$ 941	0.00%	\$ 16,401	\$ 218,686	\$ 16,401	\$ -	\$ -	\$ -	\$ 941	\$ -	\$ 941	\$ 6,288
2-Staff-10	Updated 2022 Capital Additions	\$ 1,951,719	5.74%	\$ 34,004,434	\$ 41,840,567	\$ 3,138,043	\$ 1,668,751	\$ -	\$ 6,530,315	\$ 10,176,385	\$ 792,010	\$ 9,384,375	\$ 1,180,313
	Change	-\$ 13,703	0.00%	-\$ 238,746	\$ -	\$ -	-\$ 19,349	\$ -	\$ -	-\$ 33,052	\$ -	-\$ 33,052	-\$ 33,052
	RPP Cost of Power Update	\$ 1,954,221	5.74%	\$ 34,048,035	\$ 42,421,913	\$ 3,181,644	\$ 1,668,751	\$ -	\$ 6,530,315	\$ 10,178,888	\$ 792,010	\$ 9,386,878	\$ 1,182,816
	Change	\$ 2,503	0.00%	\$ 43,601	\$ 581,346	\$ 43,601	\$ -	\$ -	\$ -	\$ 2,503	\$ -	\$ 2,503	\$ 2,503
	Cost of Capital Update	\$ 2,098,857	6.16%	\$ 34,048,035	\$ 42,421,913	\$ 3,181,644	\$ 1,668,751	\$ -	\$ 6,530,315	\$ 10,323,524	\$ 792,010	\$ 9,531,514	\$ 1,327,452
	Change	\$ 144,636	0.42%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,636	\$ -	\$ 144,636	\$ 144,636
	RTSRs, LV & SME COP Updates	\$ 2,099,152	6.16%	\$ 34,052,813	\$ 42,485,617	\$ 3,186,421	\$ 1,668,751	\$ -	\$ 6,530,315	\$ 10,323,818	\$ 792,010	\$ 9,531,808	\$ 1,327,747
	Change	\$ 295	0.00%	\$ 4,778	\$ 63,703	\$ 4,778	\$ -	\$ -	\$ -	\$ 295	\$ -	\$ 295	\$ 295
	Other Revenue Inflation Update	\$ 2,099,152	6.16%	\$ 34,052,813	\$ 42,485,617	\$ 3,186,421	\$ 1,668,751	\$ -	\$ 6,530,315	\$ 10,323,818	\$ 796,400	\$ 9,527,418	\$ 1,323,357
	Change	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,390	-\$ 4,390	-\$ 4,390
Decision and Order (June 15, 2023)	Board Decision	\$ 2,060,991	6.11%	\$ 33,740,281	\$ 41,614,818	\$ 3,121,111	\$ 1,663,196	\$ -	\$ 5,830,315	\$ 9,580,102	\$ 796,400	\$ 8,783,702	\$ 638,341
	Change	-\$ 38,160	-0.06%	-\$ 312,532	-\$ 870,799	-\$ 65,310	-\$ 5,556	\$ -	-\$ 700,000	-\$ 743,716	\$ -	-\$ 743,716	-\$ 685,016

Appendix B – Revised Bill Impacts Model

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.24	1	\$ 27.24	\$ 29.37	1	\$ 29.37	\$ 2.13	7.82%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.25)	1	\$ (0.25)	\$ 0.88	1	\$ 0.88	\$ 1.13	-452.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.99			\$ 30.25	\$ 3.26	12.08%
Line Losses on Cost of Power	\$ 0.0926	53	\$ 4.93	\$ 0.0926	45	\$ 4.18	\$ (0.75)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0027	750	\$ 2.03	\$ 2.03	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0041	750	\$ 3.08	\$ 1.88	156.25%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ (0.0001)	750	\$ (0.08)	\$ (0.08)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.54			\$ 39.88	\$ 6.33	18.89%
RTSR - Network	\$ 0.0091	803	\$ 7.31	\$ 0.0092	795	\$ 7.32	\$ 0.01	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	803	\$ 4.10	\$ 0.0051	795	\$ 4.06	\$ (0.04)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44.95			\$ 51.25	\$ 6.30	14.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	803	\$ 3.61	\$ 0.0045	795	\$ 3.58	\$ (0.04)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	803	\$ 0.56	\$ 0.0007	795	\$ 0.56	\$ (0.01)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	473	\$ 34.97	\$ 0.0740	473	\$ 34.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	135	\$ 13.77	\$ 0.1020	135	\$ 13.77	\$ -	0.00%
TOU - On Peak	\$ 0.1510	143	\$ 21.52	\$ 0.1510	143	\$ 21.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 119.63			\$ 125.88	\$ 6.26	5.23%
HST	13%		\$ 15.55	13%		\$ 16.37	\$ 0.81	5.23%
Ontario Electricity Rebate	11.7%		\$ (14.00)	11.7%		\$ (14.73)	\$ (0.73)	
Total Bill on TOU			\$ 121.18			\$ 127.52	\$ 6.34	5.23%

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.07	1	\$ 23.07	\$ 24.88	1	\$ 24.88	\$ 1.81	7.85%
Distribution Volumetric Rate	\$ 0.0153	2000	\$ 30.60	\$ 0.0165	2000	\$ 33.00	\$ 2.40	7.84%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0015	2000	\$ 3.00	\$ 3.00	
Sub-Total A (excluding pass through)			\$ 53.67			\$ 60.88	\$ 7.21	13.43%
Line Losses on Cost of Power	\$ 0.0926	142	\$ 13.15	\$ 0.0926	120	\$ 11.15	\$ (2.00)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0027	2,000	\$ 5.40	\$ 5.40	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0014	2,000	\$ 2.80	\$ 0.0034	2,000	\$ 6.80	\$ 4.00	142.86%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ (0.0001)	2,000	\$ (0.20)	\$ (0.20)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 70.04			\$ 84.45	\$ 14.41	20.57%
RTSR - Network	\$ 0.0083	2,142	\$ 17.78	\$ 0.0084	2,120	\$ 17.81	\$ 0.03	0.18%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0042	2,142	\$ 9.00	\$ 0.0042	2,120	\$ 8.91	\$ (0.09)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 96.82			\$ 111.17	\$ 14.35	14.82%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,142	\$ 9.64	\$ 0.0045	2,120	\$ 9.54	\$ (0.10)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,142	\$ 1.50	\$ 0.0007	2,120	\$ 1.48	\$ (0.02)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	1,260	\$ 93.24	\$ 0.0740	1,260	\$ 93.24	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	360	\$ 36.72	\$ 0.1020	360	\$ 36.72	\$ -	0.00%
TOU - On Peak	\$ 0.1510	380	\$ 57.38	\$ 0.1510	380	\$ 57.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 295.55			\$ 309.78	\$ 14.24	4.82%
HST	13%		\$ 38.42	13%		\$ 40.27	\$ 1.85	4.82%
Ontario Electricity Rebate	11.7%		\$ (34.58)	11.7%		\$ (36.24)	\$ (1.67)	
Total Bill on TOU			\$ 299.39			\$ 313.81	\$ 14.42	4.82%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	86,000	kWh
Demand	250	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 110.21	1	\$ 110.21	\$ 110.21	1	\$ 110.21	\$ -	0.00%
Distribution Volumetric Rate	\$ 3.6042	250	\$ 901.05	\$ 4.3333	250	\$ 1,083.33	\$ 182.28	20.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ 91.12	1	\$ 91.12	\$ 91.12	
Volumetric Rate Riders	\$ -	250	\$ -	\$ 0.2883	250	\$ 72.08	\$ 72.08	
Sub-Total A (excluding pass through)			\$ 1,011.26			\$ 1,356.73	\$ 345.47	34.16%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	250	\$ -	\$ 1.1103	250	\$ 277.58	\$ 277.58	
CBR Class B Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
GA Rate Riders	\$ -	86,000	\$ -	\$ (0.0018)	86,000	\$ (154.80)	\$ (154.80)	
Low Voltage Service Charge	\$ 0.5215	250	\$ 130.38	\$ 1.3717	250	\$ 342.93	\$ 212.55	163.03%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ (0.0230)	250	\$ (5.75)	\$ (5.75)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,141.64			\$ 1,816.68	\$ 675.05	59.13%
RTSR - Network	\$ 3.2679	250	\$ 816.98	\$ 3.2907	250	\$ 822.68	\$ 5.70	0.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7842	250	\$ 446.05	\$ 1.7986	250	\$ 449.65	\$ 3.60	0.81%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,404.66			\$ 3,089.01	\$ 684.35	28.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	92,106	\$ 414.48	\$ 0.0045	91,177	\$ 410.30	\$ (4.18)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	92,106	\$ 64.47	\$ 0.0007	91,177	\$ 63.82	\$ (0.65)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1036	92,106	\$ 9,542.18	\$ 0.1036	91,177	\$ 9,445.96	\$ (96.22)	-1.01%
Total Bill on Average IESO Wholesale Market Price			\$ 12,426.04			\$ 13,009.33	\$ 583.29	4.69%
HST	13%		\$ 1,615.39	13%		\$ 1,691.21	\$ 75.83	4.69%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 14,041.43			\$ 14,700.55	\$ 659.12	4.69%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.56	1	\$ 0.56	\$ 0.74	1	\$ 0.74	\$ 0.18	32.14%
Distribution Volumetric Rate	\$ 0.0132	150	\$ 1.98	\$ 0.0175	150	\$ 2.63	\$ 0.65	32.58%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ 0.0012	150	\$ 0.18	\$ 0.18	
Sub-Total A (excluding pass through)			\$ 2.54			\$ 3.55	\$ 1.01	39.57%
Line Losses on Cost of Power	\$ 0.1036	11	\$ 1.10	\$ 0.1036	9	\$ 0.94	\$ (0.17)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	150	\$ -	\$ 0.0027	150	\$ 0.41	\$ 0.41	
CBR Class B Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
GA Rate Riders	\$ -	150	\$ -	\$ (0.0018)	150	\$ (0.27)	\$ (0.27)	
Low Voltage Service Charge	\$ 0.0014	150	\$ 0.21	\$ 0.0034	150	\$ 0.51	\$ 0.30	142.86%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ (0.0001)	150	\$ (0.02)	\$ (0.02)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3.85			\$ 5.11	\$ 1.26	32.63%
RTSR - Network	\$ 0.0083	161	\$ 1.33	\$ 0.0084	159	\$ 1.34	\$ 0.00	0.18%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0042	161	\$ 0.67	\$ 0.0042	159	\$ 0.67	\$ (0.01)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5.86			\$ 7.11	\$ 1.25	21.37%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	161	\$ 0.72	\$ 0.0045	159	\$ 0.72	\$ (0.01)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	161	\$ 0.11	\$ 0.0007	159	\$ 0.11	\$ (0.00)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1036	150	\$ 15.54	\$ 0.1036	150	\$ 15.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 22.49			\$ 23.73	\$ 1.24	5.53%
HST	13%		\$ 2.92	13%		\$ 3.09	\$ 0.16	5.53%
Ontario Electricity Rebate	11.7%		\$ (2.63)	11.7%		\$ (2.78)	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 22.78			\$ 24.04	\$ 1.26	5.53%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	15,000	kWh
Demand	100	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.03	1000	\$ 4,030.00	\$ 1.79	1000	\$ 1,790.00	\$ (2,240.00)	-55.58%
Distribution Volumetric Rate	\$ 16.8079	100	\$ 1,680.79	\$ 7.4767	100	\$ 747.67	\$ (933.12)	-55.52%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ 11.0217	100	\$ 1,102.17	\$ 1,102.17	
Sub-Total A (excluding pass through)			\$ 5,710.79			\$ 3,639.84	\$ (2,070.95)	-36.26%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	100	\$ -	\$ 0.9762	100	\$ 97.62	\$ 97.62	
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	\$ -	15,000	\$ -	\$ (0.0018)	15,000	\$ (27.00)	\$ (27.00)	
Low Voltage Service Charge	\$ 0.4031	100	\$ 40.31	\$ 1.0604	100	\$ 106.04	\$ 65.73	163.06%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ (0.0204)	100	\$ (2.04)	\$ (2.04)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5,751.10			\$ 3,814.46	\$ (1,936.64)	-33.67%
RTSR - Network	\$ 2.4646	100	\$ 246.46	\$ 2.4818	100	\$ 248.18	\$ 1.72	0.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3793	100	\$ 137.93	\$ 1.3904	100	\$ 139.04	\$ 1.11	0.80%
Sub-Total C - Delivery (including Sub-Total B)			\$ 6,135.49			\$ 4,201.68	\$ (1,933.81)	-31.52%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	16,065	\$ 72.29	\$ 0.0045	15,903	\$ 71.56	\$ (0.73)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	16,065	\$ 11.25	\$ 0.0007	15,903	\$ 11.13	\$ (0.11)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1036	16,065	\$ 1,664.33	\$ 0.1036	15,903	\$ 1,647.55	\$ (16.78)	-1.01%
Total Bill on Average IESO Wholesale Market Price			\$ 7,883.61			\$ 5,932.18	\$ (1,951.44)	-24.75%
HST	13%		\$ 1,024.87	13%		\$ 771.18	\$ (253.69)	-24.75%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 8,908.48			\$ 6,703.36	\$ (2,205.12)	-24.75%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0710		
Proposed/Approved Loss Factor	1.0602		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.24	1	\$ 27.24	\$ 29.37	1	\$ 29.37	\$ 2.13	7.82%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.25)	1	\$ (0.25)	\$ 0.88	1	\$ 0.88	\$ 1.13	-452.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.99			\$ 30.25	\$ 3.26	12.08%
Line Losses on Cost of Power	\$ 0.1036	53	\$ 5.52	\$ 0.1036	45	\$ 4.68	\$ (0.84)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0027	750	\$ 2.03	\$ 2.03	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ (0.0018)	750	\$ (1.35)	\$ (1.35)	
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0041	750	\$ 3.08	\$ 1.88	156.25%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ (0.0001)	750	\$ (0.08)	\$ (0.08)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 34.13			\$ 39.02	\$ 4.90	14.35%
RTSR - Network	\$ 0.0091	803	\$ 7.31	\$ 0.0092	795	\$ 7.32	\$ 0.01	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	803	\$ 4.10	\$ 0.0051	795	\$ 4.06	\$ (0.04)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.53			\$ 50.39	\$ 4.86	10.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	803	\$ 3.61	\$ 0.0045	795	\$ 3.58	\$ (0.04)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	803	\$ 0.56	\$ 0.0007	795	\$ 0.56	\$ (0.01)	-1.01%
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			\$ 127.41			\$ 132.23	\$ 4.82	3.78%
HST	13%		\$ 16.56	13%		\$ 17.19	\$ 0.63	3.78%
Ontario Electricity Rebate	11.7%		\$ (14.91)	11.7%		\$ (15.47)	\$ (0.56)	
Total Bill on Non-RPP Avg. Price			\$ 129.07			\$ 133.95	\$ 4.88	3.78%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	256	kWh
Demand	-	kW
Current Loss Factor	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.24	1	\$ 27.24	\$ 29.37	1	\$ 29.37	\$ 2.13	7.82%
Distribution Volumetric Rate	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Fixed Rate Riders	\$ (0.25)	1	\$ (0.25)	\$ 0.88	1	\$ 0.88	\$ 1.13	-452.00%
Volumetric Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 26.99			\$ 30.25	\$ 3.26	12.08%
Line Losses on Cost of Power	\$ 0.0926	18	\$ 1.68	\$ 0.0926	15	\$ 1.43	\$ (0.26)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	256	\$ -	\$ 0.0027	256	\$ 0.69	\$ 0.69	
CBR Class B Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
GA Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	256	\$ 0.41	\$ 0.0041	256	\$ 1.05	\$ 0.64	156.25%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	256	\$ -	\$ (0.0001)	256	\$ (0.03)	\$ (0.03)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.50			\$ 33.81	\$ 4.31	14.61%
RTSR - Network	\$ 0.0091	274	\$ 2.50	\$ 0.0092	271	\$ 2.50	\$ 0.00	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	274	\$ 1.40	\$ 0.0051	271	\$ 1.38	\$ (0.01)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 33.40			\$ 37.69	\$ 4.30	12.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	274	\$ 1.23	\$ 0.0045	271	\$ 1.22	\$ (0.01)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	274	\$ 0.19	\$ 0.0007	271	\$ 0.19	\$ (0.00)	-1.01%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	161	\$ 11.93	\$ 0.0740	161	\$ 11.93	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	46	\$ 4.70	\$ 0.1020	46	\$ 4.70	\$ -	0.00%
TOU - On Peak	\$ 0.1510	49	\$ 7.34	\$ 0.1510	49	\$ 7.34	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 59.05			\$ 63.33	\$ 4.28	7.25%
HST	13%		\$ 7.68	13%		\$ 8.23	\$ 0.56	7.25%
Ontario Electricity Rebate	11.7%		\$ (6.91)	11.7%		\$ (7.41)	\$ (0.50)	
Total Bill on TOU			\$ 59.82			\$ 64.16	\$ 4.34	7.25%

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	1.0710	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.07	1	\$ 23.07	\$ 24.88	1	\$ 24.88	\$ 1.81	7.85%
Distribution Volumetric Rate	\$ 0.0153	2000	\$ 30.60	\$ 0.0165	2000	\$ 33.00	\$ 2.40	7.84%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0015	2000	\$ 3.00	\$ 3.00	
Sub-Total A (excluding pass through)			\$ 53.67			\$ 60.88	\$ 7.21	13.43%
Line Losses on Cost of Power	\$ 0.1036	142	\$ 14.71	\$ 0.1036	120	\$ 12.47	\$ (2.24)	-15.21%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0027	2,000	\$ 5.40	\$ 5.40	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ (0.0018)	2,000	\$ (3.60)	\$ (3.60)	
Low Voltage Service Charge	\$ 0.0014	2,000	\$ 2.80	\$ 0.0034	2,000	\$ 6.80	\$ 4.00	142.86%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ (0.0001)	2,000	\$ (0.20)	\$ (0.20)	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 71.60			\$ 82.17	\$ 10.57	14.77%
RTSR - Network	\$ 0.0083	2,142	\$ 17.78	\$ 0.0084	2,120	\$ 17.81	\$ 0.03	0.18%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0042	2,142	\$ 9.00	\$ 0.0042	2,120	\$ 8.91	\$ (0.09)	-1.01%
Sub-Total C - Delivery (including Sub-Total B)			\$ 98.38			\$ 108.89	\$ 10.51	10.69%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,142	\$ 9.64	\$ 0.0045	2,120	\$ 9.54	\$ (0.10)	-1.01%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,142	\$ 1.50	\$ 0.0007	2,120	\$ 1.48	\$ (0.02)	-1.01%
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			\$ 316.71			\$ 327.12	\$ 10.40	3.28%
HST 13%			\$ 41.17	13%		\$ 42.53	\$ 1.35	3.28%
Ontario Electricity Rebate 11.7%			\$ (37.06)	11.7%		\$ (38.27)		
Total Bill on Non-RPP Avg. Price			\$ 320.83			\$ 331.37	\$ 10.54	3.28%

Appendix C – Revised Draft Rate Order

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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

EB-2022-0028

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers 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	\$	29.37
Rate Rider for Group 2 Accounts - effective until September 30, 2025	\$	0.88
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until September 30, 2025	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account - Non RPP Customers - effective until September 30, 2025	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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

EB-2022-0028

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.88
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0165
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until September 30, 2025	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account - Non RPP Customers - effective until September 30, 2025	\$/kWh	(0.0018)
Rate Rider for Group 2 Accounts - effective until September 30, 2025	\$/kWh	0.0006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) - effective until September 30, 2025	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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

EB-2022-0028

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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	110.21
Rate Rider for Mist Meter Deferral Account - effective until September 30, 2025	\$	91.12
Distribution Volumetric Rate	\$/kW	4.3333
Low Voltage Service Rate	\$/kW	1.3717
Rate Rider for Disposition of Deferral/Variance Accounts - effective until September 30, 2025	\$/kW	0.7961
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until September 30, 2025	\$/kW	(0.0230)
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until September 30, 2025	\$/kW	0.3142
Rate Rider for Disposition of Global Adjustment Account - Non RPP Customers - effective until September 30, 2025	\$/kWh	(0.0018)

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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

EB-2022-0028

Rate Rider for Group 2 Accounts - effective until September 30, 2025	\$/kW	0.2402
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) - effective until September 30, 2025	\$/kW	0.0481
Retail Transmission Rate - Network Service Rate	\$/kW	3.2907
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7986
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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

EB-2022-0028

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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.74
Distribution Volumetric Rate	\$/kWh	0.0175
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until September 30, 2025	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account - Non RPP Customers - effective until September 30, 2025	\$/kWh	(0.0018)
Rate Rider for Group 2 Accounts - effective until September 30, 2025	\$/kWh	0.0014
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) - effective until September 30, 2025	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0084
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2023

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EB-2022-0028

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.79
Distribution Volumetric Rate	\$/kW	7.4767
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Deferral/Variance Accounts - effective until September 30, 2025	\$/kW	0.9762
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until September 30, 2025	\$/kW	(0.0204)
Rate Rider for Disposition of Global Adjustment Account - Non RPP Customers - effective until September 30, 2025	\$/kWh	(0.0018)
Rate Rider for Group 2 Accounts - effective until September 30, 2025	\$/kW	(1.1501)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) - effective until September 30, 2025	\$/kW	12.1718
Retail Transmission Rate - Network Service Rate	\$/kW	2.4818
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3904

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

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EB-2022-0028

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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.

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Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00

EPCOR Electricity Distribution Ontario Inc.

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Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	40.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	36.05

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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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	\$	111.66
Monthly Fixed Charge, per retailer	\$	44.67
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.66)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.56
Processing fee, per request, applied to the requesting party	\$	1.11
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)	\$	4.47
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)	\$	2.23

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

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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

1.0602

Total Loss Factor - Primary Metered Customer

1.0496