



Northern Ontario Wires Inc.  
153 Sixth Avenue  
Cochrane, ON  
P0L 1C0

November 22, 2023

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 27th Floor  
Toronto, ON M4P 1E4

**Re: 2024 IRM Application EB-2023-0043**

Dear Ms. Marconi:

Northern Ontario Wires Inc. hereby submits 2024 IRM Application for rates effective May 1, 2024.

An electronic copy has been submitted to the Board through the RESS system.

This document is being filed pursuant to the Board's e-Filing Services.

Yours Truly,

**NORTHERN ONTARIO WIRES INC.**

A handwritten signature in black ink, appearing to read "Geoffrey Sutton", is written over a horizontal line.

Geoffrey Sutton, CPA, CA  
Chief Financial Officer



# **Northern Ontario Wires Inc.**

## **2024 IRM Application Application EB-2023-0043**

**Rates Effective: May 1, 2024**

**Date Filed: November 22, 2023**

**Northern Ontario Wires Inc.  
153 Sixth Avenue  
Cochrane, ON  
P0L 1C0**



File Number: EB-2023-0043

Date Filed: November 22, 2023

# **Exhibit 1**

## **2024 IRM APPLICATION**



File Number: EB-2023-0043

Date Filed: November 22, 2023

## Exhibit 1

---

Tab 1 of 2

Administration



File Number: EB-2023-0043

**Table of Contents**

Exhibit: 1  
Tab: 1  
Schedule: 1  
Page: 1 of 1

Date Filed: November 22, 2023

## Table of Contents

<b>Title</b>	<b>Reference</b>
<b>1.0 2024 IRM APPLICATION</b>	<b>E1</b>
<b>1.1 Administration</b>	<b>E1\T1</b>
1.1.1 Table of Contents	E1\T1\S1
1.1.2 Legal Application	E1\T1\S2
1.1.3 Certification of Evidence	E1\T1\S3
1.1.4 Statement of Publication	E1\T1\S4
1.1.5 Managers Summary	E1\T1\S5
<b>1.2 Appendices</b>	<b>E1\T2</b>
1.2.1.1 Appendix 1 – Decision and Order EB-2022-0054	E1\T2\S1\App1
1.2.1.2 Appendix 2 – Rate Generator Model	E1\T2\S1\App2
1.2.1.3 Appendix 3 – GA Analysis Workforms for 2022	E1\T2\S1\App3
1.2.1.4 Appendix 4 – Bill Impacts	E1\T2\S1\App4
1.2.1.5 Appendix 5 – 2024 IRM Checklist	E1\T2\S1\App5



# Legal Application

## ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act, 1998*,  
*S.O.1998,c.15 (Sched. B)*

AND IN THE MATTER OF an Application by Northern  
Ontario Wires Inc. for an Order or Orders pursuant to  
section 78 of the *Ontario Energy Board Act, 1998* for  
2021 distribution rates and related matters.

1. The Applicant is Northern Ontario Wires Inc. ("NOW Inc."). NOW Inc. is a licensed electricity distributor operating pursuant to license [ED-2003-0018](#). NOW Inc. distributes electricity to approximately 6,000 customers in the Town of Cochrane, Town of Iroquois Falls and Town of Kapuskasing and charges Board-authorized rates (EB-2022-0054) for the distribution service it provides.
2. NOW Inc. hereby applies to the Ontario Energy Board (the "Board") for an order or orders made pursuant to Section 78 of the *Ontario Energy Board Act, 1998*, as amended, (the "OEB Act") approving just and reasonable rates for the distribution of electricity based on a 2024 4<sup>th</sup> Generation Incentive Rate-setting ("4GIR") application, effective May 1, 2024.
3. Specifically, NOW Inc. hereby applies for an order or orders granting distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications dated June 15, 2023 ("Filing Requirements") including the following:
  - a. an adjustment to the retail transmission service rates as provided in Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008 (Revision 4.0 June 28,2012);
  - b. an adjustment to the low voltage charges;
  - c. The continuation of all other Specific Service Charges, Retail Service Charges and Loss Factors as approved in the 2017 Cost of Service Application EB-2016-0096.
4. This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.



File Number: EB-2023-0043

Exhibit: 1  
Tab: 1  
Schedule: 2  
Page: 2 of 2

Date Filed: November 22, 2023

1 5. In the event that the Board is unable to provide a Decision and Order in this Application  
2 for implementation by the Applicant as of May 1, 2024, NOW Inc. requests that the  
3 Board issue an Interim Rate Order declaring the current Distribution Rates and Specific  
4 Service Charges as interim until the decided implementation date of the approved 2024  
5 distribution rates.  
6

7 6. In the event that the effective date does not coincide with the Board's decided  
8 implementation date for 2024 distribution rates and charges, NOW Inc. requests  
9 permission to recover the incremental revenue from the effective date to the  
10 implementation date.  
11

12 7. The Applicant requests that a copy of all documents filed with the Board in this  
13 proceeding be served on the Applicant as follows:  
14

15 Northern Ontario Wires Inc.  
16 153 Sixth Avenue  
17 Cochrane, ON  
18 P0L 1C0  
19

20 Attention:  
21 Geoffrey Sutton, CPA, CA  
22 Chief Financial Officer  
23 E-mail: geoffs@nowinc.ca  
24 Tel: 705.272.2918  
25 Fax: 705.272.3015  
26

27 DATED at Cochrane, Ontario, this 22nd day of November, 2023.  
28

29 **All of which is respectfully submitted.**

30 **NORTHERN ONTARIO WIRES INC.**

31 A handwritten signature in black ink, appearing to read "Geoffrey Sutton".  
32

33 Geoffrey Sutton, CPA, CA

34 Chief Financial Officer



File Number: EB-2023-0043

Exhibit: 1  
Tab: 1  
Schedule: 3  
Page: 1 of 1

Date Filed: November 22, 2023

1 **Certification of Evidence**

2

---

3 As the Chief Financial Officer of Northern Ontario Wires Inc., I certify that the evidence filed in  
4 NOW Inc.'s 2024 4<sup>th</sup> Generation rate application is accurate to the best of my knowledge. The  
5 filing is consistent with the requirements of Chapter 3 of the Filing Requirements for Electricity  
6 Distribution Rate Applications issued on June 15, 2023.

7

8 Additionally, the application and evidence filed in support of the application does not include any  
9 personal information.

10

11 

12  
13 Geoffrey Sutton, CPA, CA

14 Chief Financial Officer

15



File Number: EB-2023-0043

Exhibit: 1

Tab: 1

Schedule: 4

Page: 1 of 1

Date Filed: November 22, 2023

# 1 Statement of Publication

2

3 The 2024 Application and related documents will be posted on NOW Inc.'s website at

4 [www.northernontariowires.com](http://www.northernontariowires.com).

5



# 1 Manager's Summary

2

---

3 Northern Ontario Wires Inc. ("NOW Inc.") hereby submits a complete application for the  
4 approval of distribution rates proposed to be effective May 1, 2024 under the 2024 4<sup>th</sup>  
5 Generation Incentive Rate-setting mechanism ("4GIR").

6  
7 For purposes of the 2024 4GIR application, NOW Inc. has relied upon the following OEB issued  
8 documents and guidelines:

- 9
- 10 • Chapter 3 of the Filing Requirements for Electricity Distribution Rate  
11 Applications issued on June 15, 2023 ("Filing Requirements")
  - 12 • Guideline (G-2008-0001) on Retail Transmission Service Rates – October  
13 22, 2008 (Revision 4.0, June 28, 2012) known as ("RSTR Guidelines")
  - 14 • Guidelines for Electricity Distributor Conservation And Demand  
15 Management EB-2016-0182, dated May 19, 2016
- 16

17 Listed below are the specific items to be addressed in the Manager's Summary and reflected in  
18 the 4GIR models:

- 19
- 20 1. Overview
  - 21 2. Shared Tax Savings
  - 22 3. Retail Transmission Service Charges
  - 23 4. Low Voltage Service Rates
  - 24 5. Price Cap Adjustment
  - 25 6. LRAM Variance Account ("LRAMVA")
  - 26 7. Global Adjustment
  - 27 8. Proposed Deferral and Variance Account Balance Disposition
  - 28 9. Proposed Rates and Bill Impacts
- 29



1

## 2 1. Overview

3 NOW Inc.'s last Cost of Service application was filed under application number EB-2016-0096  
4 for rates effective May 1, 2017. A full settlement was reached by all parties and the OEB issued  
5 a Decision and Rate Order on March 23, 2017. NOW Inc.'s last IRM application was filed under  
6 application EB-2022-0054 for rates effective May 1, 2023. The OEB issued a Decision and  
7 Rate Order on March 23, 2023.

8

9 Below is a list of the key items related to NOW Inc.'s 2017 rate application and NOW Inc.'s 2023  
10 4GIR which form the basis for the 2024 4GIR.

11

- 12 • NOW Inc. is following the International Financial Reporting Standards (IFRS)  
13 since January 1, 2015.
- 14 • The revenue-to-cost ratios require no further adjustments through the 4GIR  
15 period.
- 16 • NOW Inc. disposed of Group 1 Deferral/Variance accounts in the 2023 IRM  
17 application. For the 2024 IRM application, NOW Inc. is proposing to dispose of  
18 Group 1 Deferral/Variance accounts.

19

20 There are no outstanding Board Orders affecting this current application.

21

22 The billing determinants that were pre-populated in the models have been verified and are  
23 accurate.

24

25 NOW Inc.'s transition to fully fixed distribution revenue charge for residential customers was  
26 completed in the 2019 rate application.

27



File Number: EB-2023-0043

Exhibit: 1  
Tab: 1  
Schedule: 5  
Page: 3 of 13

Date Filed: November 22, 2023

1 This Application will affect all ratepayers in NOW Inc.'s service territory. The total bill impacts  
2 are proposed to be equal or less than 3.7% for all rate classes. The typical residential customer  
3 will see a bill increase of 0.5%, whereas Streetlights will see an increase of 3.7%.

## 4 **2. Tax Change**

5 NOW Inc.'s corporate tax rate included in its 2017 Cost of Service Application is 15.0%. The  
6 rate effective in 2024 is anticipated to be 12.2%.

7  
8 The OEB has determined that under a 4GIR plan, a 50/50 sharing of the impact of currently  
9 known legislated tax changes as applied to the tax level reflected in the Board approved base  
10 rates for a distributor applies.

11  
12 Currently, there is a variance between the current corporate tax rate of 12.2% and the 15%  
13 embedded in NOW Inc.'s base rates. NOW Inc. has completed the Board's 2024 Tax Sharing  
14 Model included in the Rate Generator Model attached as Appendix 2. The allocated tax sharing  
15 amount did not produce a rate rider in at least one rate class. As a result, the entire tax sharing  
16 amount will be transferred to account 1595 for disposition at a later date.

17  
18  
19  
20



1 **3. Retail Transmission Service Rates**

2 NOW Inc. is charged retail transmission service rates by both the Independent Electricity  
3 System Operator (“IESO”), and by Hydro One Networks, and in turn has established approved  
4 rates to charge customers in order to recover those expenses.

5  
6 The OEB provided IRM model compares the current retail transmission costs and retail  
7 transmission revenues to the projected transmission costs. NOW Inc. has completed the model  
8 utilizing the best available information being the 2024 Preliminary Uniform Transmission Rates  
9 and Hydro One Sub-Transmission Rates as per the OEB letter dated September 28, 2023.  
10 NOW Inc. acknowledges that the rates are not yet final and may be updated with potential  
11 changes to one, or both, of the IESO or Hydro One transmission service rates.

12  
13 Those updates will be incorporated into this application prior to a final decision by the Board.  
14 The billing determinants used for calculation of the RTSR rates are the most recent billing  
15 determinants as reported in 2.1.5 of the RRR filings for the year end December 31, 2022. The  
16 loss factor of 1.0694 is used in Tab 20 of the IRM model as this is the approved loss factor  
17 applicable in Now Inc.’s recent 2017 Cost of Service application. NOW Inc. applied this loss  
18 factor as it will be the loss factor applied to customer billing in 2024.

19  
20 The bill impacts show that the resulting RTSR rate change results in a greater than 1.85%  
21 change in all rate classes for network charges. This is primarily a result of the increase in RTSR  
22 Network rate by the IESO for 2024 which is still preliminary. The 2024 rate is forecast to be  
23 \$5.76 whereas the 2023 rate was \$5.37 for July to December, this is a 7.3% increase.

24



1  
2  
3  
4

For purposes of this application NOW Inc. proposes to use the following rates as generated by the 2024 IRM OEB model as filed with this application.

Rate Class	Rate Description	Unit	Proposed Retail Transmission Rate
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Network Service Rate	\$/kW	3.8162
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3713
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	\$/kW	2.8783
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0598

5  
6

#### 4. Low Voltage Service Rate

Section 3.2.5 of the Filing Requirements states: “An embedded distributor (whether fully or partially) has the option to update its Low Voltage service rate during the IRM term. A distributor requesting this update must provide the following information:

- Most recent Low Voltage costs charged by the host distributor to the applicant



File Number: EB-2023-0043

Exhibit: 1  
Tab: 1  
Schedule: 5  
Page: 6 of 13

Date Filed: November 22, 2023

1 • Actual Low Voltage costs for the last five historical years. The distributor must also  
2 provide the year-over-year variances and explanations for substantive changes in the  
3 costs over time

4 • Support for the updated Low Voltage costs: last actual volumes and host distributor(s)  
5 rates applicable to the distributor

6 • Allocation of Low Voltage costs to customer classes

7 • Proposed Low Voltage rates by customer class to reflect these costs”

8 NOW Inc. is partially embedded within Hydro One Networks Inc. (“HONI”). In accordance with  
9 the Filing Requirements, NOW Inc. is proposing to update its Low Voltage (“LV”) service rates in  
10 this 2024 IRM Rate Application. NOW Inc. has populated sheets 16.1 LV Expense and 16.2 LV  
11 Service Rate in the 2024 IRM Rate Generator Model to calculate NOW Inc.’s proposed LV  
12 service rates for 2024.

13



1 The following table shows NOW Inc.'s Low voltage costs for the last five historical years (2018-  
 2 2022) including the variances.

Host Distributor	2018	2019	2020	2021	2022
Hydro One Networks Inc.	\$ 150,501	\$ 177,789	\$ 210,342	\$ 211,383	\$ 186,415
Total LV Costs	\$ 150,501	\$ 177,789	\$ 210,342	\$ 211,383	\$ 186,415
Variance \$		\$ 27,288	\$ 32,553	\$ 1,041	-\$ 24,968
Variance %		18%	18%	0%	-12%

3

4 The following table shows the volumes and rates for NOW Inc.'s 2022 LV costs from Hydro One  
 5 Networks Inc. Excluded are the Retail Tx Rate – Line connection and Retail Tx Rate – Network  
 6 charges.

Month 2022	# of Services	Service Charge Rate	Total Service Charge	# of Services	Deferred Tax Asset Fixed Rate Rider	Total Service Charge	kW	Deferred Tax Asset Volumetric Rate Rider (Rate)	Deferred Tax Asset Volumetric Rate Rider (Charge)	HVDS - Low Voltage Rate	HVDS - Low Voltage Charge	Total LV Charge
January	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	4042.4	0.054	\$ 218.29	4.0946	\$ 16,552.01	\$ 18,068.60
February	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3811.63	0.054	\$ 205.83	4.0946	\$ 15,607.10	\$ 17,111.23
March	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3449.86	0.054	\$ 186.29	4.0946	\$ 14,125.80	\$ 15,610.39
April	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	2921.55	0.054	\$ 157.76	4.0946	\$ 11,962.58	\$ 13,418.64
May	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3169.43	0.054	\$ 171.15	4.0946	\$ 12,977.55	\$ 14,447.00
June	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3388.06	0.054	\$ 182.96	4.0946	\$ 13,872.75	\$ 15,354.01
July	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3605.84	0.054	\$ 194.72	4.0946	\$ 14,764.47	\$ 16,257.49
August	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3362.67	0.054	\$ 181.58	4.0946	\$ 13,768.79	\$ 15,248.67
September	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3265.23	0.054	\$ 176.32	4.0946	\$ 13,369.81	\$ 14,844.43
October	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	2994.91	0.054	\$ 161.73	4.0946	\$ 12,262.96	\$ 13,722.99
November	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3531.72	0.054	\$ 190.71	4.0946	\$ 14,460.98	\$ 15,949.99
December	2	\$ 612.97	\$ 1,225.94	2	\$ 36.18	\$ 72.36	3635.68	0.054	\$ 196.33	4.0946	\$ 14,886.66	\$ 16,381.29
<b>Total</b>			<b>\$ 14,711.28</b>			<b>\$ 868.32</b>			<b>\$ 2,223.67</b>		<b>\$ 168,611.46</b>	<b>\$ 186,414.73</b>

7

8 The following tables show the year over year variances in Low Voltage costs.



Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2018	41333	3.3552	\$ 138,680.48	0	0	0	\$ 138,680.48
2019	41169	3.5621	\$ 146,648.09	20664	0.8959	\$ 18,512.88	\$ 165,160.97
Variance (2019 over 2018)	-164	0.2069	\$ 7,967.61	20664	0.8959	\$ 18,512.88	\$ 26,480.49
Variance % (2019 over 2018)	-0.40%	6.17%	5.75%				

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2019	41169	3.5621	\$ 146,648.09	20664	0.8959	\$ 18,512.88	\$ 165,160.97
2020	41825	3.8047	\$ 159,131.58	41825	0.8959	\$ 37,471.02	\$ 196,602.60
Variance (2019 over 2018)	656	0.2426	\$ 12,483.48	21161	0	\$ 18,958.14	\$ 31,441.62
Variance % (2019 over 2018)	1.59%	6.81%	8.51%	102.41%	0.00%	102.41%	19.04%

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2020	41825	3.8047	\$ 159,131.58	41825	0.8959	\$ 37,471.02	\$ 196,602.60
2021	41706	3.7825	\$ 157,752.95	41706	0.9444	\$ 39,387.15	\$ 197,140.09
Variance (2019 over 2018)	-119	-0.0222	-\$ 1,378.63	-119	0.0485	\$ 1,916.13	\$ 537.50
Variance % (2019 over 2018)	-0.28%	-0.58%	-0.87%	-0.28%	5.41%	5.11%	0.27%

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2021	41706	3.7825	\$ 157,752.95	41706	0.9444	\$ 39,387.15	\$ 197,140.09
2022	41179	4.0946	\$ 168,611.53	0	0	\$ -	\$ 168,611.53
Variance (2019 over 2018)	-527	0.3121	\$ 10,858.59	-41706	-0.9444	-\$ 39,387.15	-\$ 28,528.56
Variance % (2019 over 2018)	-1.26%	8.25%	6.88%	-100.00%	-100.00%	-100.00%	-14.47%

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2018	41333	3.3552	\$ 138,680.48	0	0	\$ -	\$ 138,680.48
2022	41179	4.0946	\$ 168,611.53	0	0	\$ -	\$ 168,611.53
Variance (2019 over 2018)	-154	0.7394	\$ 29,931.05	0	0	\$ -	\$ 29,931.05
Variance % (2019 over 2018)	-0.37%	22.04%	21.58%				21.58%

1  
2  
3  
4  
5  
6  
7  
8

The explanations for substantive changes in the historic Low Voltage costs are outlined below.

Variance for 2019 vs 2018

The change is an increase of \$26,480. This increase is mainly due Hydro One Network Inc.'s OEB approved (EB-2017-0049) Sub-Transmission rates for Common ST Lines, HVDS High Voltage and Volumetric Rate Rider #23A, effective July 1, 2019.



1 Variance for 2020 vs 2019

2 The change is an increase of \$31,442. This increase is mainly due full year impact of Hydro  
 3 One Network Inc.'s Volumetric Rate Rider #23A. Additionally the LV rate increased 6.81% with  
 4 consistent consumption.

6 Variance for 2021 vs 2020

7 The change is an increase of \$538. This increase is not significant and is a result of some  
 8 offsets to the LV rate and the volumetric rate riders.

10 Variance for 2022 vs 2021

11 The change is a decrease of \$28,529. This decrease is a result of the volumetric rate rider being  
 12 removed from Hydro One Networks Inc.'s bills. There was also a 8.25% increase in LV rate  
 13 which offset some of the rate rider.

15 Variance for 2022 vs 2018

16 The change is an increase of \$29,931. This increase is a result of an 22.04% increase in LV  
 17 rate from 2018 to 2022.

18  
 19 The following table shows NOW Inc.'s existing Low Voltage rates, proposed allocation of Low  
 20 Voltage costs by rate class and NOW Inc.'s 2024 proposed Low Voltage rates.

21

Current LV Rates, Proposed Allocation and Proposed LV Rates								
Rate Class	Units	Current LV Rate	Proposed Allocation based on Tx-Connection Revenue %	Allocated 2022 LV Expense	Metered kWh/kW	Proposed LV Rate	Variance	Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	0.0016	35.8%	\$ 66,751.18	39,671,263	0.0017	0.0001	5%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	0.0015	15.1%	\$ 28,238.00	17,769,474	0.0016	0.0001	6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	0.5377	48.5%	\$ 90,484.27	155,849	0.5806	0.0429	8%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.0015	0.1%	\$ 260.54	163,953	0.0016	0.0001	6%
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.4152	0.4%	\$ 680.72	1,517	0.4487	0.0335	8%
<b>Total</b>			100.0%	\$ 186,414.72				

22



1

## 2 **5. Price Cap Adjustment**

3 Based on the prior price cap parameters, the Rate Generator model reflects an adjustment of  
4 4.8% to base distribution rates. That calculation is based on a price escalator of 4.8% (OEB  
5 letter dated June 29, 2023), less a productivity factor of 0.0%, and less a stretch factor of 0.0%.

6

## 7 **6. LRAM Variance Account**

8 NOW Inc. is not proposing recovery of LRAMVA pertaining to CDM program activities. NOW  
9 Inc. usually has consultants work through the LRAMVA calculation and modeling as a part of  
10 the Cost of Service application. NOW Inc. will continue to monitor the LRAMVA and source the  
11 required data to dispose of the balance in a future application.

12

13 NOW Inc.'s 2017 Cost of Service application concluded the claim for LRAM for 2012, 2013 and  
14 2014 programs with persistence to 2014.

15

## 16 **7. Global Adjustment**

17 NOW Inc. confirms that the OEB's February 21, 2019 guidance has been implemented effective  
18 from January 1, 2019. NOW Inc. is implementing updated data collection for the thirteen Micro-  
19 FIT customers. The thirteen Micro-FITs are not material and do not have a significant impact on  
20 the profile of the utility.

21

22 NOW Inc.'s Accounts 1588 and 1589 balances up to December 31, 2021 were approved for  
23 disposition in the 2023 IRM application EB-2022-0054 on a final basis.

24

25 NOW Inc. has completed the GA Analysis workflow for 2022 to help assess the annual balance  
26 in Account 1589. The workflow contains the explanations of the reconciling items. NOW Inc.  
27 posts all entries to the appropriate period as per the OEB model as such no reconciling items



1 are required for these. The main reconciling items for 2022 is the CT2148 for prior period  
2 corrections. This amounts to a credit of \$33,864 on the workform and was calculated by  
3 inputting the monthly CT2148 adjustments into the settlement workflow. The 2022 annual  
4 impacts are then tabulated, and the resulting principal adjustments were made in the GA  
5 Analysis workbook and the DVA continuity schedule. The adjustments were a result of updating  
6 the 2022 Settlement Claim Submissions for Class A Load to include the loss factor in the  
7 claims.

8

9 There is also a non-material adjustment for differences in the GA posted rate and that on the  
10 IESO invoice for \$386.

11

12 The Unresolved difference of \$783 is not material as it is 0.0% of the expected GA Payments to  
13 the IESO.

14

## 15 **8. Proposed Deferral and Variance Accounts**

16 NOW Inc. is proposing to dispose of Group 1 audited balances as of December 31, 2022. The  
17 balance in the Group 1 accounts (Accounts 1550, 1551, 1580, 1584, 1586, 1588, and 1589) is a  
18 debit of \$495,769 to be disposed over one year.

19

20 NOW Inc. did not have any Class A transitional customers in the period being disposed.

21

22 No adjustments were made to any deferral and variance account balances previously approved  
23 by the OEB on a final basis.

24

25 Residual balances in Account 1595 for each vintage year have only been disposed once. NOW  
26 Inc. meets the criteria to dispose of the 1595 (2018) and 1595 (2019) sub-accounts in this  
27 application.

28

29 There are three variances of note in Tab 3 Continuity Schedule in the Rate Generator Model.  
30 The first variance is similar to the prior year due to the sub-account allocation on the RRR. The



1 known variance in BW23 as noted in OEB Slides in the 2018 IRM Process Updates 20170726  
 2 presentation relating to Wholesale Market Service Charge included in CBR Class B sub-  
 3 account. The amount of this variance is -\$24,727.

4  
 5 The second and third variance relate to the same update that occurred in 2023. The second is  
 6 an immaterial variance of -\$2 in account 1588 and the third is a variance of \$33,864 in account  
 7 1589. The 2022 Settlement Claim Submission for Class A Load was revised to the loss adjusted  
 8 usage. The resulting credit was issued in 2023 by the IESO. As this was done after the 2022  
 9 year end had been finalized, the second and third variances are included in principal  
 10 adjustments in the 2022 DVA continuity schedule. With the principal adjustments included in the  
 11 GA analysis workform, the unresolved difference for 2022 was \$783 and 0.0% of Expected GA  
 12 Payments to the IESO.

13  
 14 The proposed rate riders for disposition are provided in the IRM model filed with this application,  
 15 and summarized in the table below:

		<b>Deferral/Variance Account Rate Rider</b>	<b>CBR Class B Rate Rider</b>	<b>Global Adjustment Rate Rider (kWh)</b>
<b>Rate Class</b>	<b>Unit</b>			
RESIDENTIAL	\$/kWh	0.0029	(0.0002)	0.0001
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	0.0031	(0.0002)	0.0001
GENERAL SERVICE 50 TO 4,999 KW	\$/kW	1.1803	(0.0550)	0.0001
UNMETERED SCATTERED LOAD	\$/kWh	0.0033	(0.0002)	0.0001
STREET LIGHTING	\$/kW	1.0491	(0.0508)	0.0001
microFIT				
<b>Total</b>				



File Number: EB-2023-0043

Exhibit: 1

Tab: 1

Schedule: 5

Page: 13 of 13

Date Filed: November 22, 2023

1 NOW Inc.'s General Manager certifies that NOW Inc. has robust processes and internal controls  
2 in place for preparation, review, verification and oversight of the account balances being  
3 disposed.

#### 4 **9. Bill Impacts**

5 The rates proposed in this application are found at Appendix 2 – Rate Generator Model, and the  
6 detailed bill impacts by rate class are found at Appendix 5 – Bill Impacts.

7

8 Bill impacts are at or below 3.7% for all rate classes. The RTSR and Low Voltage rates are  
9 adjusted and are reflective of smaller bill impacts which does impact the overall rate increase to  
10 a lesser extent.



File Number: EB-2023-0043

Date Filed: November 22, 2023

## Exhibit 1

---

Tab 2 of 2

Appendices



File Number: EB-2023-0043

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: November 22, 2023

## Appendix 1 of 5

### Appendix 1 - Decision and Order EB-2022-0054



---

# **DECISION AND RATE ORDER**

**EB-2022-0054**

## **NORTHERN ONTARIO WIRES INC.**

**Application for rates and other charges to be effective May 1, 2023**

**BY DELEGATION, BEFORE: Kevin Mancherjee**  
Director  
Operations Decision Support

---

**March 23, 2023**

# 1 OVERVIEW

The Ontario Energy Board is approving changes to the rates that Northern Ontario Wires Inc. (Northern Ontario Wires) charges to distribute electricity to its customers, effective May 1, 2023.

As a result of this Decision and Rate Order, there will be a monthly total bill increase of \$2.36 for a residential customer consuming 750 kWh. This change does not factor in applicable taxes or the Ontario Electricity Rebate but includes impacts resulting from the Distribution Rate Protection program. The applicant is one of eight electricity distributors in Ontario to which this tax-funded program applies. The program has been in effect since July 2017, and currently caps monthly distribution charges at \$38.08.<sup>1</sup>

---

<sup>1</sup> Decision and Order, EB-2022-0186, June 16, 2022

## 2 CONTEXT AND PROCESS

Northern Ontario Wires filed its application on November 21, 2022 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](#). The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option, with a five-year term.

The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) approved by the OEB.<sup>2</sup> 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. A distributor will then review, complete, and include 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.

Northern Ontario Wires serves approximately 5,900 mostly residential and commercial electricity customers in Town of Cochrane, Town of Iroquois Falls and the Town of Kapuskasing.

The application was supported by pre-filed written evidence and a completed Rate Generator Model and as required during the proceeding, Northern Ontario Wires updated and clarified the evidence.

---

<sup>2</sup> 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 and Rate Order, together with the OEB's findings.

- Annual Adjustment Mechanism
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts

Instructions for implementing Northern Ontario Wires' new rates and charges are set out in the final section of this Decision and Rate Order.

This Decision and Rate Order does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges<sup>3</sup> 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 the distributor's Tariff of Rates and Charges.

---

<sup>3</sup> Certain service charges are subject to annual adjustments to be determined by the OEB through a generic order. For example, the Decision and Order EB-2022-0220, issued November 3, 2022, established the adjustment for energy retailer service charges, effective January 1, 2023; and the Decision and Order EB-2022-0221, issued November 3, 2022, established the 2023 Wireline Pole Attachment Charge, effective January 1, 2023.

## 4 ANNUAL ADJUSTMENT MECHANISM

Northern Ontario Wires has applied to change its rates, effective May 1, 2023, 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.<sup>4</sup>

The components of the Price Cap IR adjustment formula applicable to Northern Ontario Wires are set out in the table below. Inserting these components into the formula results in a 3.70% increase to Northern Ontario Wires' rates: **3.70% = 3.70% - (0.00% + 0.00%)**.

**Table 4.1: Price Cap IR Adjustment Formula**

Components		Amount
Inflation Factor <sup>5</sup>		3.70%
X-Factor	Productivity <sup>6</sup>	0.00%
	Stretch (0.00% to 0.60%) <sup>7</sup>	0.00%

An inflation factor of 3.70% applies to all IRM applications for the 2023 rate year. The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that 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 2023 rate year. The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, ranging from 0.00% to 0.60%. The stretch factor assigned to any particular distributor is based on the distributor's total cost performance as

<sup>4</sup> 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.

<sup>5</sup> OEB Letter, 2023 Inflation Parameters, issued October 20, 2022

<sup>6</sup> 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

<sup>7</sup> Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2021 Benchmarking Update”, prepared by Pacific Economics Group LLC., July 2022

benchmarked against other distributors in Ontario. The stretch factor assigned to Northern Ontario Wires is 0.00%, resulting in a rate adjustment of 3.70%.

### **Findings**

Northern Ontario Wires' request for a 3.70% rate adjustment is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Northern Ontario Wires' new rates shall be effective May 1, 2023.

## 5 SHARED TAX ADJUSTMENTS

In any adjustment year of an IRM term, a change in legislation may result in a change to the amount of taxes payable by a distributor. The impacts of such legislated tax changes are shared equally between shareholders and customers.<sup>8</sup> The shared tax change amount, whether in the form of a credit or a debit, will be assigned to customer rate classes in the same proportions as the OEB-approved distribution revenue by rate class from the distributor's last cost of service proceeding.

The application identifies a total tax decrease of \$9,123, resulting in a shared amount of \$4,562 to be refunded to ratepayers.

This allocated tax sharing amount does not produce a rate rider to the fourth decimal place, in one or more rate classes. In such situations where the Rate Generator Model does not compute rate riders, distributors are required to transfer the entire OEB-approved tax sharing amount into the Disposition and Recovery of Regulatory Balances Control Account (Account 1595) for disposition at a later date.

### Findings

The OEB approves the tax refund of \$4,562.

As the allocated tax sharing amount does not produce a rate rider in one or more rate classes, the OEB directs Northern Ontario Wires to record the credit amount of \$4,562 into Account 1595 (2023).

---

<sup>8</sup> On July 25, 2019, the OEB issued a [letter](#) providing accounting guidance with respect to changes in capital cost allowance (CCA) rules. The guidance provides that impacts from changes in CCA rules will not be assessed in IRM proceedings, and that any request for disposition of amounts related to CCA changes is to be deferred to the distributor's next cost of service rate proceeding. A distributor's request for disposition of shared tax adjustment amounts in an IRM application should, therefore, be comprised only of impacts for tax changes unrelated to CCA.

## 6 RETAIL TRANSMISSION SERVICE RATES

Northern Ontario Wires is partially embedded within Hydro One Networks Inc.'s distribution system.

To recover its cost of transmission services, Northern Ontario Wires 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

Northern Ontario Wires' proposed adjustment to its RTSRs is approved. The RTSRs have been adjusted based on the current OEB-approved UTRs and host-RTSRs.<sup>9</sup>

UTRs and host-RTSRs are typically approved annually by the OEB. In the event that new UTRs or host-RTSRs take effect during Northern Ontario Wires' 2023 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).

---

<sup>9</sup> EB-2022-0250, Decision and Order, December 8, 2022 and EB-2021-0110, Decision and Order, November 29, 2022

## 7 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether 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.<sup>10</sup> If the net balance does not exceed the threshold, a distributor may still request disposition.<sup>11</sup>

The 2021 year-end net balance for Northern Ontario Wires' Group 1 accounts eligible for disposition, including interest projected to April 30, 2023, is a debit of \$166,704, and pertains to variances accumulated during the 2021 calendar year. This amount represents a total debit claim of \$0.0015 per kWh, which exceeds the disposition threshold. Northern Ontario Wires has requested the disposition of this amount over a one-year period.

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 Regulated Price Plan (RPP).<sup>12</sup> A similar mechanism applies to Class A and Class B customers for Capacity Based Recovery (CBR) charges.<sup>13</sup> 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.

During the period in which variances accumulated, Northern Ontario Wires had customers transition between Class A and Class B. Under the general principle of cost causality, customer groups that cause variances that are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. Northern

---

<sup>10</sup> Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)", EB-2008-0046, July 31, 2009

<sup>11</sup> OEB letter, "Update to the Electricity Distributors' Deferral and Variance Account Review ("EDDVAR Report")", released July 2009 (EB-2008-0046)", issued July 25, 2014

<sup>12</sup> For additional details on the Global Adjustment charge, refer to the Independent Electricity System Operator (IESO)'s [website](#).

<sup>13</sup> 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](#).

Ontario Wires has proposed to allocate a portion of the GA balance to its transition customers, based on their customer-specific consumption levels.<sup>14</sup>

Northern Ontario Wires noted that there was one “Class A transitional customer” in the period being disposed of and requested that GA and CBR Class B amounts attributed to this customer be fully disposed of as a one-time payment rather than through 12 equal monthly installments.<sup>15</sup> Northern Ontario Wire stated that the refund is not material and is administratively easier to apply for as a one-time credit.<sup>16</sup>

## 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 debit balance of \$166,704 as of December 31, 2021, including interest projected to April 30, 2023 for Group 1 accounts on a final basis.

Table 7.1 identifies the principal and interest amounts, which the OEB approves for disposition.

**Table 7.1: 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	38,089	1,186	39,275
Smart Meter Entity Variance Charge	1551	(2,450)	(85)	(2,534)
RSVA - Wholesale Market Service Charge	1580	91,724	4,128	95,852
Variance WMS - Sub-account CBR Class B	1580	(11,696)	(345)	(12,041)
RSVA - Retail Transmission Network Charge	1584	119,259	3,844	123,103

<sup>14</sup> 2022 IRM Rate Generator Model, Tab 6.1a GA Allocation

<sup>15</sup> Northern Ontario Wires Manager's Summary, November 23, 2022, pg. 7

<sup>16</sup> Northern Ontario Wires Response to OEB staff questions, January 23, 2023, OEB Staff Question 2

RSVA - Retail Transmission Connection Charge	1586	13,903	345	14,247
RSVA - Power	1588	(36,379)	(2,025)	(38,405)
RSVA - Global Adjustment	1589	(74,723)	(3,791)	(78,514)
Disposition and Recovery of Regulatory Balances (2017)	1595	25,604	117	25,721
<b>Totals for Group 1 accounts</b>		<b>163,331</b>	<b>3,374</b>	<b>166,704</b>

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.<sup>17</sup> 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, and payments, as applicable, will be in effect over a one-year period from May 1, 2023 to April 30, 2024.<sup>18</sup>

The OEB approves Northern Ontario Wires' request to refund GA and CBR Class B amounts of \$3,748 and \$236, respectively, to the "Class A transitional customer" as a one-time credit.

<sup>17</sup> Article 220, Account Descriptions, Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

<sup>18</sup> 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

## 8 IMPLEMENTATION

This Decision and Rate Order 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 8.1.

**Table 8.1: Regulatory Charges**

Rate	per kWh
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0007
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0041
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 and WMS rates were set by the OEB on December 2022.<sup>19</sup>

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 at \$0.42 on September 8, 2022.<sup>20</sup>

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,<sup>21</sup> the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. On December 8, 2022, the OEB issued a letter advising electricity distributors that the microFIT charge shall remain at \$4.55 for the duration of the 2023 calendar year.<sup>22</sup>

<sup>19</sup> EB-2022-0269, Decision and Order, December 8, 2022

<sup>20</sup> EB-2022-0137, Decision and Order, September 8, 2022

<sup>21</sup> EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

<sup>22</sup> OEB Letter, issued December 8, 2022

## **9 ORDER**

### **THE ONTARIO ENERGY BOARD ORDERS THAT:**

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2023 for electricity consumed or estimated to have been consumed on and after such date. Northern Ontario Wires Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

**DATED** at Toronto, March 23, 2023

**ONTARIO ENERGY BOARD**

Nancy Marconi  
Registrar

**SCHEDULE A**  
**DECISION AND RATE ORDER**  
**NORTHERN ONTARIO WIRES INC.**  
**TARIFF OF RATES AND CHARGES**  
**EB-2022-0054**  
**MARCH 23, 2023**

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 apartments 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	\$	41.81
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0023
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036

## 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.42
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0203
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0018
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	219.78
Distribution Volumetric Rate	\$/kW	1.2668
Low Voltage Service Rate	\$/kW	0.5377
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.8616
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kW	(0.0484)
Retail Transmission Rate - Network Service Rate	\$/kW	3.7470
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3284

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors**

**EB-2022-0054**

**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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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)	\$	18.46
Distribution Volumetric Rate	\$/kWh	0.0202
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0020
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.77
Distribution Volumetric Rate	\$/kW	10.3277
Low Voltage Service Rate	\$/kW	0.4152
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.8281
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0470)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8261
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0267

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

**MONTHLY RATES AND CHARGES - Delivery Component**

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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

**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****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 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
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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 rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

**Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	36.05
--	----	-------

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2022-0054

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

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

### 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	1.0694
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0587



File Number: EB-2023-0043

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: November 22, 2023

## Appendix 2 of 5

# Appendix 2 – Rate Generator Model

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

**Quick Link**  
Ontario Energy Board's 2024 Electricity  
Distribution Rate Applications Webpage

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

Rate Effective Date

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:  
For all the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

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

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

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

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

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

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

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

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

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

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

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

ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

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

(e.g. If 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)

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

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

7. Retail Transmission Service Rates: Northern Ontario Wires Inc. is:

Within

Distribution System(s)

(If necessary, enter all host-distributors' names in the above green shaded cell.)

8. Have you transitioned to fully fixed rates?

9. Do you want to update your low voltage service rate?

**Legend**

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

Red cells represent flags to identify either non-matching values or incorrect user selections.

Pale grey cells represent auto-populated RRR data.

White cells contain fixed values, automatically generated values or formulae.

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

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



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

Please wait as macro imports and formats your current tariff schedule

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. 2 of 47

OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.

Have you confirmed the accuracy of the tariff sheet below?

Yes

### Northern Ontario Wires Inc.

#### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0054

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 quadplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartments 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	\$	41.81
Smart Metering Entry Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0023
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036

#### 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



# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.42
Smart Metering Entry Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0203
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0018
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034

#### 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

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	219.78
Distribution Volumetric Rate	\$/kW	1.2668
Low Voltage Service Rate	\$/kW	0.5377
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.8616
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kW	(0.0484)
Retail Transmission Rate - Network Service Rate	\$/kW	3.7470
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3284

#### 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

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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)	\$	18.46
Distribution Volumetric Rate	\$/kWh	0.0202
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0020
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034

#### 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

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### STREET LIGHTING SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.77
Distribution Volumetric Rate	\$/kW	10.3277
Low Voltage Service Rate	\$/kW	0.4152
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0022)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.8281
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kW	(0.0470)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8261
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0267

#### 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

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

Below is your 2023 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs. If you have identified any discrepancies between this sheet and your approved tariff of rates and charges, please contact the OEB.

## microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

### MONTHLY RATES AND CHARGES - Delivery Component

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

### 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

#### 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 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
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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 rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

#### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	36.05
--	----	-------

### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

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

### 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	1.0694
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0587



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

		2018									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments <sup>1</sup> during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments <sup>1</sup> during 2018	Closing Interest Amounts as of Dec 31, 2018
<b>Group 1 Accounts</b>											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge <sup>2</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A <sup>3</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B <sup>3</sup>	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power <sup>4</sup>	1588	0				0	0				0
RSVA - Global Adjustment <sup>4</sup>	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0	67,808	236,682		(168,874)	0	(2,444)	5,703		(8,147)
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	67,808	236,682	0	(168,874)	0	(2,444)	5,703	0	(8,147)
Total Group 1 Balance requested for disposition		0	67,808	236,682	0	(168,874)	0	(2,444)	5,703	0	(8,147)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation <sup>5</sup>	1509										0
<b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>		0	67,808	236,682	0	(168,874)	0	(2,444)	5,703	0	(8,147)

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

<sup>1</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

<sup>2</sup> 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

<sup>3</sup> The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB-Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

<sup>4</sup> New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

<sup>5</sup> RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580 Variance WMS – Sub-account CBR Class B.

<sup>6</sup> Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.



2021										2022									
Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments during 2022	Closing Interest Amounts as of Dec 31, 2022
0			73,359	73,359	0			424	424	73,359	12,182	35,270		50,271	424	970	696		698
0			(2,556)	(2,556)	0			(5)	(5)	(2,556)	(16,181)	(107)		(18,631)	(5)	(209)	(7)		(207)
0			25,465	25,465	0			(440)	(440)	25,465	246,306	(66,259)		338,030	(440)	4,982	(1,530)		6,071
0				0	0			0	0	0				0	0				0
0			(16,898)	(16,898)	0			(98)	(98)	(16,898)	(12,638)	(5,201)		(24,334)	(98)	(478)	(183)		(392)
0			197,517	197,517	0			1,105	1,105	197,517	103,889	78,258		223,148	1,105	4,020	1,725		3,399
0			31,227	31,227	0			163	163	31,227	25,119	17,324		39,021	163	713	364		511
0			(58,715)	(58,715)	0			127	127	(58,715)	(32,502)	(22,336)	2	(68,879)	127	(1,000)	795		(1,669)
0			(66,813)	(66,813)	0			365	365	(66,813)	33,855	7,910	(33,864)	(74,732)	365	(835)	1,537		(2,008)
0					(7,403)				(7,403)	0	0			0	(7,403)	0			(7,403)
(4,331)				(4,331)	(1,274)	(25)			(1,299)	(4,331)	0			(4,331)	(1,299)	(83)			(1,382)
(160,616)	142,719			(17,897)	(12,571)	(298)			(12,869)	(17,897)	(12,571)	0		(17,897)	(12,869)	(343)			(13,212)
0	(105,715)	(201,333)		95,618	0	523	(4,238)		4,761	95,618	(92,688)			2,930	4,761	203			4,964
0				0	0				0	0	(20,861)	(44,860)		23,999	0	544	(3,397)		3,941
0				0	0				0	0				0	0				0
0	0	0	(66,813)	(66,813)	0	0	0	365	365	(66,813)	33,855	7,910	(33,864)	(74,732)	365	(835)	1,537	0	(2,008)
(164,946)	37,004	(201,333)	249,400	322,790	(21,249)	201	(4,238)	1,275	(15,535)	322,790	212,625	(7,910)	2	543,327	(15,535)	9,318	(1,537)	0	(4,680)
(164,946)	37,004	(201,333)	182,586	255,977	(21,249)	201	(4,238)	1,640	(15,171)	255,977	246,480	0	(33,862)	468,595	(15,171)	8,483	0	0	(6,688)
0				0	0				0	0				0	0				0
0				0	0				0	0				0	0				0
(164,946)	37,004	(201,333)	182,586	255,977	(21,249)	201	(4,238)	1,640	(15,171)	255,977	246,480	0	(33,862)	468,595	(15,171)	8,483	0	0	(6,688)

2023				Projected Interest on Dec-31-2023 Balances				2.1.7 RRR <sup>5</sup>		
Principal Disposition during 2023 - instructed by OEB	Interest Disposition during 2023 - instructed by OEB	Closing Principal Balances as of Dec 31, 2021 Adjusted for Disposition during 2023	Closing Interest Balances as of Dec 31, 2021 Adjusted for Disposition during 2023	Projected Interest from Jan 1, 2023 to Dec 31, 2023 on Dec 31, 2022 balance adjusted for disposition during 2023 <sup>1</sup>	Projected Interest from Jan 1, 2024 to Apr 30, 2024 on Dec 31, 2022 balance adjusted for disposition during 2023 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2022	Variance RRR vs. 2022 Balance (Principal + Interest)
38,089	1,186	12,182	(488)	1,366	243	1,120	13,302		50,969	0
(2,450)	(85)	(16,181)	(122)	(845)	(323)	(1,290)	(17,471)		(18,838)	0
91,724	4,128	246,306	1,943	13,958	4,910	20,811	267,116		319,374	(24,727)
		0	0			0	0		0	0
(11,696)	(345)	(12,638)	(47)	(857)	(252)	(1,156)	(13,794)		(24,727)	0
119,259	3,844	103,889	(445)	7,509	2,071	9,135	113,024		226,548	0
13,903	345	25,119	166	1,515	501	2,182	27,301		39,533	0
(36,379)	(2,025)	(32,500)	356	(2,330)	(648)	(2,622)	(35,122)		(70,550)	(2)
(74,723)	(3,791)	(9)	1,783	161	675	2,619	2,610		(42,876)	33,864
		0	(7,403)	0	0	(7,403)	(7,403)	Yes	(7,403)	0
		(4,331)	(1,382)	(213)	(86)	(1,681)	(6,012)	Yes	(5,713)	0
		(17,897)	(13,212)			(13,212)	0	No	(31,109)	0
		2,930	4,964			4,964	0	No	7,895	0
		23,999	3,941			3,941	0	No	27,940	0
		0				0	0	No		0
(74,723)	(3,791)	(9)	1,783	161	675	2,619	2,610		(42,876)	33,864
212,449	7,048	330,878	(11,728)	20,102	6,415	14,789	340,942		538,645	(2)
137,727	3,257	330,869	(9,945)	20,263	7,090	17,409	343,552		495,769	33,862
		0	0			0	0		0	0
		0	0			0	0		0	0
137,727	3,257	330,869	(9,945)	20,263	7,090	17,409	343,552		495,769	33,862

(2) Please provide an explanation of the variance in the Manager's Summary

(2) Please provide an explanation of the variance in the Manager's Summary

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2018) <sup>1</sup>	1595 Recovery Proportion (2019) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,671,263	0	482,331	0			39,671,263	0		33%	32%		5,159
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,769,474	0	3,677,579	0			17,769,474	0		16%	15%		715
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,933,855	155,849	56,933,855	155,849			56,933,855	155,849		51%	52%		67
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	163,953	0	19,637	0			163,953	0		0%	0%		22
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,972	1,517	492,972	1,517			492,972	1,517		1%	0%		1,710
<b>Total</b>		115,031,517	157,366	61,606,374	157,366	0	0	115,031,517	157,366	0	100%	100%	0	7,673

**Threshold Test**

Total Claim (including Account 1568 and 1509)	\$343,552
Total Claim for Threshold Test (All Group 1 Accounts)	\$343,552
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0030

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

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

<sup>2</sup> The Threshold Test does not include the amount in 1568.

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

## Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP				allocated based on Total less WMP		allocated based on distribution revenues		1568	
				1550	1551	1580	1584	1586	1588	1509	1595_(2018)		1595_(2019)
RESIDENTIAL SERVICE CLASSIFICATION	34.5%	87.8%	34.5%	4,588	(15,344)	92,121	38,979	9,415	(12,113)	(2,421)	(1,948)	0	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.4%	12.2%	15.4%	2,055	(2,127)	41,263	17,459	4,217	(5,425)	(1,148)	(920)	0	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	49.5%	0.0%	49.5%	6,584	0	132,207	55,940	13,512	(17,383)	(3,790)	(3,114)	0	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	19	0	381	161	39	(50)	(7)	(6)	0	
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	57	0	1,145	484	117	(151)	(37)	(24)	0	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>13,302</b>	<b>(17,471)</b>	<b>267,116</b>	<b>113,024</b>	<b>27,301</b>	<b>(35,122)</b>	<b>0</b>	<b>(7,403)</b>	<b>(6,012)</b>	<b>0</b>

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



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed  Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?  (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. if a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class

Rate Class		2022	2021
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
		kWh	26,858,911
		kW	24,333,263
			70,281
			64,966

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3. Filing Requirements)

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2022 Consumption excluding WMP kWh	Total Metered 2022 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated kWh	Total Metered 2022 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated kWh	Non-RPP Metered 2022 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
RESIDENTIAL SERVICE CLASSIFICATION	kWh	482,331	0	0	482,331	1.4%	\$36	\$0.0001	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	3,677,579	0	0	3,677,579	10.6%	\$276	\$0.0001	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	56,933,855	26,858,911	0	30,074,944	86.6%	\$2,259	\$0.0001	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	19,637	0	0	19,637	0.1%	\$1	\$0.0001	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	492,972	0	0	492,972	1.4%	\$37	\$0.0001	kWh
<b>Total</b>		61,606,374	26,858,911	0	34,747,463	100.0%	\$2,609		

## Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed

2021

		Total Metered 2022 Consumption Minus WMP		Total Metered 2022 Consumption for Full Year Class A Customers		Total Metered 2022 Consumption for Transition Customers		Metered 2022 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,671,263	0	0	0	0	0	39,671,263	0	45.0%	(\$6,206)	(\$0.0002)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,769,474	0	0	0	0	0	17,769,474	0	20.2%	(\$2,780)	(\$0.0002)	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,933,855	155,849	26,858,911	70,281	0	0	30,074,944	85,568	34.1%	(\$4,705)	(\$0.0550)	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	163,953	0	0	0	0	0	163,953	0	0.2%	(\$26)	(\$0.0002)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,972	1,517	0	0	0	0	492,972	1,517	0.6%	(\$77)	(\$0.0508)	kW
<b>Total</b>		115,031,517	157,366	26,858,911	70,281	0	0	88,172,606	87,085	100.0%	(\$13,794)		

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
LRAM Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
Account 1509 Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Account 1509 Rate Rider <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,671,263	0	39,671,263	0	113,278	0.0029		0.0000	0.00	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,769,474	0	17,769,474	0	55,375	0.0031		0.0000	0.00	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,933,855	155,849	56,933,855	155,849	183,956	1.1803		0.0000	0.00	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	163,953	0	163,953	0	536	0.0033		0.0000	0.00	
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,972	1,517	492,972	1,517	1,592	1.0491		0.0000	0.00	

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

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

<sup>3</sup> The amounts in this sub-account are recovered based on a monthly fixed charge, using the most recent calendar-year actual number of customers for each rate class as the denominator, similar to the recovery of other Account 1509 sub-accounts per the June 17, 2021 Report of the OEB, Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0133).

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2017	2024
<b>OEB-Approved Rate Base</b>	\$ 7,767,615	\$ 7,767,615
<b>OEB-Approved Regulatory Taxable Income</b>	\$ 243,159	\$ 243,159
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		3.2%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 21,884
Provincial Taxes Payable		\$ 7,781
Federal Effective Tax Rate		9.0%
Provincial Effective Tax Rate		3.2%
<b>Combined Effective Tax Rate</b>	15.0%	12.2%
Total Income Taxes Payable	\$ 36,474	\$ 29,665
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ 36,474	\$ 29,665
<b>Grossed-up Income Taxes</b>	\$ 42,910	\$ 33,787
<b>Incremental Grossed-up Tax Amount</b>		-\$ 9,123
<b>Sharing of Tax Amount (50%)</b>		<b>-\$ 4,561</b>

### Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:

- a. is applicable if taxable capital is below \$10 million.
- b. is phased out with taxable capital of more than \$10 million.
- c. is completely eliminated when the taxable capital is \$50 million or more.

This is effective for taxation years starting in 2022. Prior to 2022, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

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

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	5,216	41,624,801	30.30	0.0092		1,896,538	382,948	0	2,279,486	83.2%	16.8%	0.0%	65.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	784	19,759,776	31.76	0.0177		298,798	349,748	0	648,546	46.1%	53.9%	0.0%	18.7%
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	71	62,140,492	181,679	191.60	1.1043	163,243	0	200,628	363,871	44.9%	0.0%	55.1%	10.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	23	165,218	16.10	0.0176		4,444	2,908	0	7,351	60.4%	39.6%	0.0%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,650	556,610	1,576	7.64	9.0038	151,272	0	14,190	165,462	91.4%	0.0%	8.6%	4.8%
<b>Total</b>		7,744	124,246,897	183,255			2,514,294	735,604	214,818	3,464,717				100.0%

Rate Class	Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,671,263	-3,001	0.00	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,769,474	-854	0.0000	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	56,933,855	-479	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	163,953	-10	0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,972	-218	0.0000	kW
<b>Total</b>		115,031,517	157,366	<b>-\$4,561</b>	

If the allocated tax sharing amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is required to transfer the entire OEB-approved tax sharing amount into Account 1595 for disposition at a later date (see Filing Requirements, Appendix B)

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	39,671,263	0	1.0694	42,424,449
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036	39,671,263	0	1.0694	42,424,449
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	17,769,474	0	1.0694	19,002,675
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	17,769,474	0	1.0694	19,002,675
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.7470	56,933,855	155,849		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3284	56,933,855	155,849		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	163,953	0	1.0694	175,331
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	163,953	0	1.0694	175,331
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8261	492,972	1,517		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0267	492,972	1,517		



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

Uniform Transmission Rates		Unit	2022 Jan to Mar		2022 Apr to Dec		2023 Jan to Jun		2023 Jul to Dec		2024
Rate Description			Rate		Rate		Rate		Rate		Rate
Network Service Rate		kW	\$ 5.13	\$ 5.46	\$ 5.60	\$ 5.37	\$ 5.60	\$ 5.37	\$ 5.60	\$ 5.37	\$ 5.76
Line Connection Service Rate		kW	\$ 0.88	\$ 0.88	\$ 0.92	\$ 0.88	\$ 0.92	\$ 0.88	\$ 0.92	\$ 0.88	\$ 0.95
Transformation Connection Service Rate		kW	\$ 2.81	\$ 2.81	\$ 3.10	\$ 2.98	\$ 3.10	\$ 2.98	\$ 3.10	\$ 2.98	\$ 3.21

Hydro One Sub-Transmission Rates		Unit	2022		2023		2024
Rate Description			Rate		Rate		Rate
Network Service Rate		kW	\$ 4.3473	\$ 4.6545	\$ 4.6545	\$ 4.6545	\$ 4.5778
Line Connection Service Rate		kW	\$ 0.6788	\$ 0.6056	\$ 0.6056	\$ 0.6056	\$ 0.6056
Transformation Connection Service Rate		kW	\$ 2.3267	\$ 2.8924	\$ 2.8924	\$ 2.8924	\$ 3.0673
Both Line and Transformation Connection Service Rate		kW	\$ 3.0055	\$ 3.4980	\$ 3.4980	\$ 3.4980	\$ 3.6729

If needed, add extra host here. (I)		Unit	2022		2023		2024
Rate Description			Rate		Rate		Rate
Network Service Rate		kW					
Line Connection Service Rate		kW					
Transformation Connection Service Rate		kW					
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -

If needed, add extra host here. (II)		Unit	2021		2022		2023
Rate Description			Rate		Rate		Rate
Network Service Rate		kW					
Line Connection Service Rate		kW					
Transformation Connection Service Rate		kW					
Both Line and Transformation Connection Service Rate		kW	\$ -	\$ -	\$ -	\$ -	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)		\$	Historical 2021		Current 2022		Forecast 2023

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	18,682	\$5.13	\$ 95,839	19,251	\$0.88	\$ 16,941	7,306	\$2.81	\$ 20,530	\$ 37,471
February	17,548	\$5.13	\$ 90,021	18,865	\$0.88	\$ 16,601	7,159	\$2.81	\$ 20,117	\$ 36,718
March	16,366	\$5.13	\$ 83,958	17,172	\$0.88	\$ 15,111	6,134	\$2.81	\$ 17,237	\$ 32,348
April	13,230	\$5.46	\$ 72,236	15,467	\$0.88	\$ 13,611	5,349	\$2.81	\$ 15,031	\$ 28,842
May	14,213	\$5.46	\$ 77,603	15,389	\$0.88	\$ 13,551	5,777	\$2.81	\$ 16,233	\$ 29,784
June	12,957	\$5.46	\$ 70,745	15,244	\$0.88	\$ 13,415	5,859	\$2.81	\$ 16,464	\$ 29,879
July	12,642	\$5.46	\$ 69,025	14,873	\$0.88	\$ 13,088	5,981	\$2.81	\$ 16,807	\$ 29,895
August	14,113	\$5.46	\$ 77,057	15,237	\$0.88	\$ 13,409	5,701	\$2.81	\$ 16,020	\$ 29,428
September	12,025	\$5.46	\$ 65,657	14,146	\$0.88	\$ 12,448	5,156	\$2.81	\$ 14,488	\$ 26,537
October	12,878	\$5.46	\$ 70,314	14,372	\$0.88	\$ 12,647	5,189	\$2.81	\$ 14,581	\$ 27,228
November	15,491	\$5.46	\$ 84,581	15,759	\$0.88	\$ 13,868	5,956	\$2.81	\$ 16,736	\$ 30,604
December	16,328	\$5.46	\$ 89,151	16,968	\$0.88	\$ 15,011	6,516	\$2.81	\$ 18,310	\$ 33,321
<b>Total</b>	<b>176,473</b>	<b>\$ 5.36</b>	<b>\$ 946,186</b>	<b>192,753</b>	<b>\$ 0.88</b>	<b>\$ 169,702</b>	<b>72,083</b>	<b>\$ 2.81</b>	<b>\$ 202,553</b>	<b>\$ 372,255</b>

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	4,180	\$4.3473	\$ 18,171	4,180	\$0.6788	\$ 2,837		\$0.0000		\$ 2,837
February	3,915	\$4.3473	\$ 17,019	3,941	\$0.6788	\$ 2,675		\$0.0000		\$ 2,675
March	3,481	\$4.3473	\$ 15,135	3,567	\$0.6788	\$ 2,421		\$0.0000		\$ 2,421
April	3,021	\$4.3473	\$ 13,133	3,021	\$0.6788	\$ 2,051		\$0.0000		\$ 2,051
May	3,277	\$4.3473	\$ 14,247	3,277	\$0.6788	\$ 2,225		\$0.0000		\$ 2,225
June	3,503	\$4.3473	\$ 15,230	3,503	\$0.6788	\$ 2,378		\$0.0000		\$ 2,378
July	3,728	\$4.3473	\$ 16,209	3,728	\$0.6788	\$ 2,531		\$0.0000		\$ 2,531
August	3,477	\$4.3473	\$ 15,116	3,477	\$0.6788	\$ 2,360		\$0.0000		\$ 2,360
September	3,376	\$4.3473	\$ 14,678	3,376	\$0.6788	\$ 2,292		\$0.0000		\$ 2,292
October	3,097	\$4.3473	\$ 13,462	3,097	\$0.6788	\$ 2,102		\$0.0000		\$ 2,102
November	3,562	\$4.3473	\$ 15,487	3,652	\$0.6788	\$ 2,479		\$0.0000		\$ 2,479
December	3,759	\$4.3473	\$ 16,343	3,759	\$0.6788	\$ 2,552		\$0.0000		\$ 2,552
<b>Total</b>	<b>42,377</b>	<b>\$ 4.3473</b>	<b>\$ 184,227</b>	<b>42,579</b>	<b>\$ 0.6788</b>	<b>\$ 28,903</b>				<b>\$ 28,903</b>

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	22,862	\$ 4.9869	\$ 114,010	23,431	\$ 0.8441	\$ 19,778	7,306	\$ 2.8100	\$ 20,530	\$ 40,308
February	21,463	\$ 4.9872	\$ 107,040	22,806	\$ 0.8452	\$ 19,277	7,159	\$ 2.8100	\$ 20,117	\$ 39,393
March	19,847	\$ 4.9927	\$ 99,092	20,739	\$ 0.8454	\$ 17,533	6,134	\$ 2.8100	\$ 17,237	\$ 34,769
April	16,251	\$ 5.2532	\$ 85,368	18,488	\$ 0.8471	\$ 15,662	5,349	\$ 2.8100	\$ 15,031	\$ 30,692
May	17,490	\$ 5.2515	\$ 91,850	18,076	\$ 0.8447	\$ 15,776	5,777	\$ 2.8100	\$ 16,233	\$ 32,009
June	16,460	\$ 5.2232	\$ 85,975	18,747	\$ 0.8424	\$ 15,793	5,859	\$ 2.8100	\$ 16,464	\$ 32,257
July	16,370	\$ 5.2066	\$ 85,234	18,601	\$ 0.8397	\$ 15,619	5,981	\$ 2.8100	\$ 16,807	\$ 32,426
August	17,590	\$ 5.2401	\$ 92,173	18,714	\$ 0.8426	\$ 15,769	5,701	\$ 2.8100	\$ 16,020	\$ 31,789
September	15,401	\$ 5.2161	\$ 80,334	17,522	\$ 0.8412	\$ 14,740	5,156	\$ 2.8100	\$ 14,488	\$ 29,229
October	15,975	\$ 5.2443	\$ 83,776	17,469	\$ 0.8443	\$ 14,749	5,189	\$ 2.8100	\$ 14,581	\$ 29,331
November	19,053	\$ 5.2520	\$ 100,068	19,411	\$ 0.8421	\$ 16,347	5,956	\$ 2.8100	\$ 16,736	\$ 33,083
December	20,087	\$ 5.2518	\$ 105,494	20,727	\$ 0.8473	\$ 17,563	6,516	\$ 2.8100	\$ 18,310	\$ 35,873
<b>Total</b>	<b>218,850</b>	<b>\$ 5.17</b>	<b>\$ 1,130,413</b>	<b>235,332</b>	<b>\$ 0.84</b>	<b>\$ 198,605</b>	<b>72,083</b>	<b>\$ 2.81</b>	<b>\$ 202,553</b>	<b>\$ 401,158</b>

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 401,158

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The purpose of this sheet is to calculate the expected billing when current 2023 Uniform Transmission Rates are applied against historical 2022 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	18,682	\$ 5,600	\$ 104,619	19,251	\$ 0.9200	\$ 17,711	7,306	\$ 3,1000	\$ 22,649	\$ 40,360
February	17,548	\$ 5,600	\$ 98,269	18,865	\$ 0.9200	\$ 17,356	7,159	\$ 3,1000	\$ 22,193	\$ 39,549
March	16,366	\$ 5,600	\$ 91,650	17,172	\$ 0.9200	\$ 15,798	6,134	\$ 3,1000	\$ 19,015	\$ 34,814
April	13,230	\$ 5,600	\$ 74,088	15,467	\$ 0.9200	\$ 14,230	5,349	\$ 3,1000	\$ 16,582	\$ 30,812
May	14,213	\$ 5,600	\$ 79,593	15,399	\$ 0.9200	\$ 14,167	5,777	\$ 3,1000	\$ 17,909	\$ 32,076
June	12,957	\$ 5,600	\$ 72,559	15,244	\$ 0.9200	\$ 14,024	5,859	\$ 3,1000	\$ 18,163	\$ 32,187
July	12,642	\$ 5,3700	\$ 67,868	14,873	\$ 0.8800	\$ 13,088	5,981	\$ 2,9800	\$ 17,823	\$ 30,912
August	14,113	\$ 5,3700	\$ 75,787	15,237	\$ 0.8800	\$ 13,409	5,701	\$ 2,9800	\$ 16,989	\$ 30,398
September	12,025	\$ 5,3700	\$ 64,574	14,146	\$ 0.8800	\$ 12,448	5,156	\$ 2,9800	\$ 15,365	\$ 27,813
October	12,878	\$ 5,3700	\$ 69,155	14,372	\$ 0.8800	\$ 12,647	5,189	\$ 2,9800	\$ 15,463	\$ 28,111
November	15,491	\$ 5,3700	\$ 83,187	15,759	\$ 0.8800	\$ 13,868	5,956	\$ 2,9800	\$ 17,749	\$ 31,617
December	16,328	\$ 5,3700	\$ 87,681	16,968	\$ 0.8800	\$ 14,932	6,516	\$ 2,9800	\$ 19,418	\$ 34,350
<b>Total</b>	<b>176,473</b>	<b>\$ 5.49</b>	<b>\$ 969,049</b>	<b>192,753</b>	<b>\$ 0.90</b>	<b>\$ 173,679</b>	<b>72,083</b>	<b>\$ 3.04</b>	<b>\$ 219,317</b>	<b>\$ 392,996</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	4,180	\$ 4,6545	\$ 19,455	4,180	\$ 0.6056	\$ 2,531	-	\$ 2,8924	\$ -	\$ 2,531
February	3,915	\$ 4,6545	\$ 18,221	3,941	\$ 0.6056	\$ 2,387	-	\$ 2,8924	\$ -	\$ 2,387
March	3,481	\$ 4,6545	\$ 16,204	3,567	\$ 0.6056	\$ 2,160	-	\$ 2,8924	\$ -	\$ 2,160
April	3,021	\$ 4,6545	\$ 14,061	3,021	\$ 0.6056	\$ 1,829	-	\$ 2,8924	\$ -	\$ 1,829
May	3,277	\$ 4,6545	\$ 15,254	3,277	\$ 0.6056	\$ 1,985	-	\$ 2,8924	\$ -	\$ 1,985
June	3,503	\$ 4,6545	\$ 16,306	3,503	\$ 0.6056	\$ 2,122	-	\$ 2,8924	\$ -	\$ 2,122
July	3,728	\$ 4,6545	\$ 17,354	3,728	\$ 0.6056	\$ 2,258	-	\$ 2,8924	\$ -	\$ 2,258
August	3,477	\$ 4,6545	\$ 16,184	3,477	\$ 0.6056	\$ 2,106	-	\$ 2,8924	\$ -	\$ 2,106
September	3,376	\$ 4,6545	\$ 15,715	3,376	\$ 0.6056	\$ 2,045	-	\$ 2,8924	\$ -	\$ 2,045
October	3,097	\$ 4,6545	\$ 14,414	3,097	\$ 0.6056	\$ 1,875	-	\$ 2,8924	\$ -	\$ 1,875
November	3,562	\$ 4,6545	\$ 16,581	3,652	\$ 0.6056	\$ 2,212	-	\$ 2,8924	\$ -	\$ 2,212
December	3,759	\$ 4,6545	\$ 17,498	3,759	\$ 0.6056	\$ 2,277	-	\$ 2,8924	\$ -	\$ 2,277
<b>Total</b>	<b>42,377</b>	<b>\$ 4.65</b>	<b>\$ 197,246</b>	<b>42,579</b>	<b>\$ 0.61</b>	<b>\$ 25,786</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,786</b>

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	22,862	\$ 5,4271	\$ 124,074	23,431	\$ 0.8639	\$ 20,242	7,306	\$ 3,1000	\$ 22,649	\$ 42,891
February	21,463	\$ 5,4275	\$ 116,490	22,806	\$ 0.8657	\$ 19,743	7,159	\$ 3,1000	\$ 22,193	\$ 41,936
March	19,847	\$ 5,4342	\$ 107,854	20,739	\$ 0.8659	\$ 17,959	6,134	\$ 3,1000	\$ 19,015	\$ 36,974
April	16,251	\$ 5,4242	\$ 88,149	18,488	\$ 0.8686	\$ 16,059	5,349	\$ 3,1000	\$ 16,582	\$ 32,641
May	17,490	\$ 5,4228	\$ 94,846	18,676	\$ 0.8648	\$ 16,152	5,777	\$ 3,1000	\$ 17,909	\$ 34,060
June	16,460	\$ 5,3988	\$ 88,865	18,747	\$ 0.8612	\$ 16,146	5,859	\$ 3,1000	\$ 18,163	\$ 34,309
July	16,370	\$ 5,2070	\$ 85,242	18,601	\$ 0.8250	\$ 15,346	5,981	\$ 2,9800	\$ 17,823	\$ 33,170
August	17,590	\$ 5,2286	\$ 91,971	18,714	\$ 0.8390	\$ 15,514	5,701	\$ 2,9800	\$ 16,989	\$ 32,503
September	15,401	\$ 5,2131	\$ 80,289	17,522	\$ 0.8271	\$ 14,493	5,156	\$ 2,9800	\$ 15,365	\$ 29,858
October	15,975	\$ 5,2313	\$ 83,569	17,469	\$ 0.8314	\$ 14,523	5,189	\$ 2,9800	\$ 15,463	\$ 29,986
November	19,053	\$ 5,2362	\$ 99,768	19,411	\$ 0.8284	\$ 16,079	5,956	\$ 2,9800	\$ 17,749	\$ 33,828
December	20,087	\$ 5,2361	\$ 105,179	20,727	\$ 0.8302	\$ 17,208	6,516	\$ 2,9800	\$ 19,418	\$ 36,626
<b>Total</b>	<b>218,850</b>	<b>\$ 5.33</b>	<b>\$ 1,166,295</b>	<b>235,332</b>	<b>\$ 0.85</b>	<b>\$ 199,464</b>	<b>72,083</b>	<b>\$ 3.04</b>	<b>\$ 219,317</b>	<b>\$ 418,782</b>

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 418,782

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2024 Uniform Transmission Rates are applied against historical 2022 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	18,682	\$ 5.7600	\$ 107,608	19,251	\$ 0.9500	\$ 18,288	7,306	\$ 3.2100	\$ 23,452	\$ 41,741
February	17,548	\$ 5.7600	\$ 101,076	18,865	\$ 0.9500	\$ 17,922	7,159	\$ 3.2100	\$ 22,980	\$ 40,902
March	16,366	\$ 5.7600	\$ 94,268	17,172	\$ 0.9500	\$ 16,313	6,134	\$ 3.2100	\$ 19,690	\$ 36,004
April	13,230	\$ 5.7600	\$ 76,205	15,467	\$ 0.9500	\$ 14,694	5,349	\$ 3.2100	\$ 17,170	\$ 31,864
May	14,213	\$ 5.7600	\$ 81,867	15,399	\$ 0.9500	\$ 14,629	5,777	\$ 3.2100	\$ 18,544	\$ 33,173
June	12,957	\$ 5.7600	\$ 74,632	15,244	\$ 0.9500	\$ 14,482	5,859	\$ 3.2100	\$ 18,807	\$ 33,289
July	12,642	\$ 5.7600	\$ 72,818	14,873	\$ 0.9500	\$ 14,129	5,981	\$ 3.2100	\$ 19,199	\$ 33,328
August	14,113	\$ 5.7600	\$ 81,291	15,237	\$ 0.9500	\$ 14,475	5,701	\$ 3.2100	\$ 18,300	\$ 32,775
September	12,025	\$ 5.7600	\$ 69,294	14,146	\$ 0.9500	\$ 13,459	5,156	\$ 3.2100	\$ 16,551	\$ 29,989
October	12,878	\$ 5.7600	\$ 74,177	14,372	\$ 0.9500	\$ 13,653	5,189	\$ 3.2100	\$ 16,657	\$ 30,310
November	15,491	\$ 5.7600	\$ 89,228	15,759	\$ 0.9500	\$ 14,971	5,956	\$ 3.2100	\$ 19,119	\$ 34,090
December	16,328	\$ 5.7600	\$ 94,049	16,968	\$ 0.9500	\$ 16,120	6,516	\$ 3.2100	\$ 20,916	\$ 37,036
<b>Total</b>	<b>176,473</b>	<b>\$ 5.76</b>	<b>\$ 1,016,484</b>	<b>192,753</b>	<b>\$ 0.95</b>	<b>\$ 183,115</b>	<b>72,083</b>	<b>\$ 3.21</b>	<b>\$ 231,386</b>	<b>\$ 414,502</b>
Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	4,180	\$ 4.5778	\$ 19,134	4,180	\$ 0.6056	\$ 2,531	-	\$ 3.0673	\$ -	\$ 2,531
February	3,915	\$ 4.5778	\$ 17,921	3,941	\$ 0.6056	\$ 2,387	-	\$ 3.0673	\$ -	\$ 2,387
March	3,481	\$ 4.5778	\$ 15,937	3,567	\$ 0.6056	\$ 2,160	-	\$ 3.0673	\$ -	\$ 2,160
April	3,021	\$ 4.5778	\$ 13,829	3,021	\$ 0.6056	\$ 1,829	-	\$ 3.0673	\$ -	\$ 1,829
May	3,277	\$ 4.5778	\$ 15,002	3,277	\$ 0.6056	\$ 1,985	-	\$ 3.0673	\$ -	\$ 1,985
June	3,503	\$ 4.5778	\$ 16,037	3,503	\$ 0.6056	\$ 2,122	-	\$ 3.0673	\$ -	\$ 2,122
July	3,728	\$ 4.5778	\$ 17,068	3,728	\$ 0.6056	\$ 2,258	-	\$ 3.0673	\$ -	\$ 2,258
August	3,477	\$ 4.5778	\$ 15,917	3,477	\$ 0.6056	\$ 2,106	-	\$ 3.0673	\$ -	\$ 2,106
September	3,376	\$ 4.5778	\$ 15,456	3,376	\$ 0.6056	\$ 2,045	-	\$ 3.0673	\$ -	\$ 2,045
October	3,097	\$ 4.5778	\$ 14,176	3,097	\$ 0.6056	\$ 1,875	-	\$ 3.0673	\$ -	\$ 1,875
November	3,562	\$ 4.5778	\$ 16,308	3,652	\$ 0.6056	\$ 2,212	-	\$ 3.0673	\$ -	\$ 2,212
December	3,759	\$ 4.5778	\$ 17,209	3,759	\$ 0.6056	\$ 2,277	-	\$ 3.0673	\$ -	\$ 2,277
<b>Total</b>	<b>42,377</b>	<b>\$ 4.58</b>	<b>\$ 193,995</b>	<b>42,579</b>	<b>\$ 0.61</b>	<b>\$ 25,786</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,786</b>
Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	22,862	\$ 5.54	\$ 126,743	23,431	\$ 0.89	\$ 20,820	7,306	\$ 3.21	\$ 23,452	\$ 44,272
February	21,463	\$ 5.54	\$ 118,998	22,806	\$ 0.89	\$ 20,309	7,159	\$ 3.21	\$ 22,980	\$ 43,289
March	19,847	\$ 5.55	\$ 110,205	20,739	\$ 0.89	\$ 18,474	6,134	\$ 3.21	\$ 19,690	\$ 38,164
April	16,251	\$ 5.54	\$ 90,034	18,498	\$ 0.89	\$ 16,523	5,349	\$ 3.21	\$ 17,170	\$ 33,693
May	17,490	\$ 5.54	\$ 96,869	18,676	\$ 0.89	\$ 16,614	5,777	\$ 3.21	\$ 18,544	\$ 35,158
June	16,460	\$ 5.51	\$ 90,669	18,747	\$ 0.89	\$ 16,603	5,859	\$ 3.21	\$ 18,807	\$ 35,411
July	16,370	\$ 5.49	\$ 89,886	18,601	\$ 0.88	\$ 16,387	5,981	\$ 3.21	\$ 19,199	\$ 35,586
August	17,590	\$ 5.53	\$ 97,208	18,714	\$ 0.89	\$ 16,581	5,701	\$ 3.21	\$ 18,300	\$ 34,881
September	15,401	\$ 5.50	\$ 84,720	17,522	\$ 0.88	\$ 15,483	5,156	\$ 3.21	\$ 16,551	\$ 32,034
October	15,975	\$ 5.53	\$ 88,354	17,469	\$ 0.89	\$ 15,529	5,189	\$ 3.21	\$ 16,657	\$ 32,185
November	19,053	\$ 5.54	\$ 105,536	19,411	\$ 0.89	\$ 17,183	5,956	\$ 3.21	\$ 19,119	\$ 36,301
December	20,087	\$ 5.54	\$ 111,259	20,727	\$ 0.89	\$ 18,396	6,516	\$ 3.21	\$ 20,916	\$ 39,313
<b>Total</b>	<b>218,850</b>	<b>\$ 5.53</b>	<b>\$ 1,210,480</b>	<b>235,332</b>	<b>\$ 0.89</b>	<b>\$ 208,901</b>	<b>72,083</b>	<b>\$ 3.21</b>	<b>\$ 231,386</b>	<b>\$ 440,288</b>
<b>Low Voltage Switchgear Credit (if applicable)</b>										\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>										<b>\$ 440,288</b>

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	42,424,449	0	420,002	35.3%	412,145	0.0097
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	19,002,675	0	178,625	15.0%	175,284	0.0092
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.7470		155,849	583,966	49.1%	573,042	3.6769
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	175,331	0	1,648	0.1%	1,617	0.0092
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8261		1,517	4,287	0.4%	4,207	2.7732

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036	42,424,449	0	152,728	35.8%	149,957	0.0035
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	19,002,675	0	64,609	15.1%	63,437	0.0033
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3284		155,849	207,030	48.5%	203,274	1.3043
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034	175,331	0	596	0.1%	585	0.0033
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0267		1,517	1,558	0.4%	1,529	1.0081

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0097	42,424,449	0	412,145	35.3%	427,759	0.0101
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	19,002,675	0	175,284	15.0%	181,924	0.0096
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6769		155,849	573,042	49.1%	594,752	3.8162
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	175,331	0	1,617	0.1%	1,679	0.0096
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7732		1,517	4,207	0.4%	4,366	2.8783

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035	42,424,449	0	149,957	35.8%	157,658	0.0037
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0033	19,002,675	0	63,437	15.1%	66,695	0.0035
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3043		155,849	203,274	48.5%	213,712	1.3713
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0033	175,331	0	585	0.1%	615	0.0035
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0081		1,517	1,529	0.4%	1,608	1.0598

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

Loss Adjusted Or Total Metered  
Total Metered

Host Distributor LV Rates/Charges		
DESCRIPTION	TYPE	DELETE?
Deferred Tax Asset Fixed Rider	Fixed	
Monthly Service Charges	Fixed	
HVDS-Low Voltage	Volumetric	
Deferred Tax Asset Vol Rider	Volumetric	

SERVICE POINTS	
NAME	DELETE?
10931449_10086061	

**JANUARY**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	4,042.40	4.0946		16,552.01		
	Deferred Tax Asset Vol Rider	10931449_10086061	4,042.40	0.0540		218.29		
<b>Total</b>						<b>18,068.60</b>		

**FEBRUARY**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,811.63	4.0946		15,607.10		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,811.63	0.0540		205.83		
<b>Total</b>						<b>17,111.23</b>		

**MARCH**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,449.86	4.0946		14,125.80		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,449.86	0.0540		186.29		
<b>Total</b>						<b>15,610.39</b>		

**APRIL**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	2,921.55	4.0946		11,962.58		
	Deferred Tax Asset Vol Rider	10931449_10086061	2,921.55	0.0540		157.76		
<b>Total</b>						<b>13,418.64</b>		

**MAY**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,169.43	4.0946		12,977.55		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,169.43	0.0540		171.15		
<b>Total</b>						<b>14,447.00</b>		

**JUNE**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,388.06	4.0946		13,872.75		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,388.06	0.0540		182.96		
<b>Total</b>						<b>15,354.01</b>		

**JULY**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,605.84	4.0946		14,764.47		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,605.84	0.0540		194.72		
<b>Total</b>						<b>16,257.49</b>		

**AUGUST**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,362.67	4.0946		13,768.79		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,362.67	0.0540		181.58		
<b>Total</b>						<b>15,248.67</b>		

**SEPTEMBER**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,265.23	4.0946		13,369.81		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,265.23	0.0540		176.32		
<b>Total</b>						<b>14,844.43</b>		

**OCTOBER**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	2,994.91	4.0946		12,262.96		
	Deferred Tax Asset Vol Rider	10931449_10086061	2,994.91	0.0540		161.73		
<b>Total</b>						<b>13,722.98</b>		

**NOVEMBER**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,531.72	4.0946		14,460.98		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,531.72	0.0540		190.71		
<b>Total</b>						<b>15,949.99</b>		

**DECEMBER**

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Deferred Tax Asset Fixed Rider	10931449_10086061		36.1800	2	72.36		
	Monthly Service Charges	10931449_10086061		612.9700	2	1,225.94		
	HVDS-Low Voltage	10931449_10086061	3,635.68	4.0946		14,886.66		
	Deferred Tax Asset Vol Rider	10931449_10086061	3,635.68	0.0540		196.33		
<b>Total</b>						<b>16,381.28</b>		

**Grand Total** 186,414.72

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

Rate Class	Units	Allocation based on Tx-Connection Revenue %	Allocated 2022 LV Expense	Total Metered kWh	Total Metered kW	Loss Adjusted Billed kWh	LV Rate/kWh	LV Rate/kW
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35.8%	66751.18	39,671,263	0	42,424,449	0.0017	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	15.1%	28238.00	17,769,474	0	19,002,675	0.0016	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	48.5%	90484.27	56,933,855	155,849	0	0.0000	0.5806
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.1%	260.54	163,953	0	175,331	0.0016	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.4%	680.72	492,972	1,517	0	0.0000	0.4487
<b>Total</b>		100.0%	186414.72					

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2022 value and will be updated by OEB staff at a later date.

Price Escalator	4.80%	Productivity Factor	0.00%
Choose Stretch Factor Group	I	Price Cap Index	4.80%
Associated Stretch Factor Value	0.00%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	41.81				4.80%	43.82	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	36.42		0.0203		4.80%	38.17	0.0213
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	219.78		1.2668		4.80%	230.33	1.3276
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	18.46		0.0202		4.80%	19.35	0.0212
STREET LIGHTING SERVICE CLASSIFICATION	8.77		10.3277		4.80%	9.19	10.8234
microFIT SERVICE CLASSIFICATION	4.55					4.55	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Regulatory Charges			
Effective Date of Regulatory Charges		January 1, 2023	January 1, 2024
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages			
As of		November 1, 2022	
Off-Peak	\$/kWh	0.0740	63%
Mid-Peak	\$/kWh	0.1020	18%
On-Peak	\$/kWh	0.1510	19%

Smart Meter Entity Charge (SME)		
Smart Meter Entity Charge (SME)	\$	0.42

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	39.49
--	----	-------

#### Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	36.05	4.80%	37.78

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	111.66	4.80%	117.02
Monthly fixed charge, per retailer	\$	44.67	4.80%	46.81
Monthly variable charge, per customer, per retailer	\$/cust.	1.11	4.80%	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.66	4.80%	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.66)	4.80%	(0.69)
Service Transaction Requests (STR)			4.80%	-
Request fee, per request, applied to the requesting party	\$	0.56	4.80%	0.59
Processing fee, per request, applied to the requesting party	\$	1.11	4.80%	1.16
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.47	4.80%	4.68
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	4.80%	2.34

\* OEB approved inflation rate effective in 2024

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

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

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

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

In column E, enter the expiry date (e.g. April 30, 2025) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2024)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

**RESIDENTIAL SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 apartments 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	\$	43.82
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0017
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0029
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0037

**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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.17
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0213
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0031
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

## GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	230.33
Distribution Volumetric Rate	\$/kW	1.3276
Low Voltage Service Rate	\$/kW	0.5377
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	1.1803
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0550)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8162
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3713

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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)	\$	19.35
Distribution Volumetric Rate	\$/kWh	0.0212
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0033
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0035

### 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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

**STREET LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	9.19
Distribution Volumetric Rate	\$/kW	10.8234
Low Voltage Service Rate	\$/kW	0.4487
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	1.0491
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0508)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8783
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.0598

**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

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

**MONTHLY RATES AND CHARGES - Delivery Component**

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

**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****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 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
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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 rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

**Other**

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	37.78 37.78
--	----	----------------

**Northern Ontario Wires Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0043

**RETAIL SERVICE CHARGES (if applicable)****APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

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

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	\$	117.02
Monthly fixed charge, per retailer	\$	46.81
Monthly variable charge, per customer, per retailer	\$/cust.	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.69)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.59
Processing fee, per request, applied to the requesting party	\$	1.16
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)	\$	4.68
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)	\$	2.34

**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	1.0694
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0587



Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (2.32)	\$ -	750	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.49</b>			<b>\$ 39.49</b>	<b>\$ -</b>	<b>0.00%</b>
Line Losses on Cost of Power	\$ 0.0937	52	\$ 4.88	\$ 0.0937	52	\$ 4.88	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	750	\$ 1.73	\$ 0.0029	750	\$ 2.18	\$ 0.45	26.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ (0.15)	\$ (0.08)	100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
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	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 47.64</b>			<b>\$ 48.09</b>	<b>\$ 0.45</b>	<b>0.94%</b>
RTSR - Network	\$ 0.0099	802	\$ 7.94	\$ 0.0101	802	\$ 8.10	\$ 0.16	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	802	\$ 2.89	\$ 0.0037	802	\$ 2.97	\$ 0.08	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 58.46</b>			<b>\$ 59.15</b>	<b>\$ 0.69</b>	<b>1.18%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	802	\$ 3.61	\$ 0.0045	802	\$ 3.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	802	\$ 0.56	\$ 0.0007	802	\$ 0.56	\$ -	0.00%
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%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 133.14</b>			<b>\$ 133.83</b>	<b>\$ 0.69</b>	<b>0.52%</b>
HST	13%		\$ 17.31	13%		\$ 17.40	\$ 0.09	0.52%
Ontario Electricity Rebate	11.7%		\$ (15.58)	11.7%		\$ (15.66)	\$ (0.08)	-
<b>Total Bill on TOU</b>			<b>\$ 134.87</b>			<b>\$ 135.57</b>	<b>\$ 0.70</b>	<b>0.52%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	2,000	kWh
Demand:	-	kW
Current Loss Factor:	1.0694	
Proposed/Approved Loss Factor:	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.42	1	\$ 36.42	\$ 38.17	1	\$ 38.17	\$ 1.75	4.81%
Distribution Volumetric Rate	\$ 0.0203	2000	\$ 40.60	\$ 0.0213	2000	\$ 42.60	\$ 2.00	4.93%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 77.02</b>			<b>\$ 80.77</b>	<b>\$ 3.75</b>	<b>4.87%</b>
Line Losses on Cost of Power	\$ 0.0937	139	\$ 13.00	\$ 0.0937	139	\$ 13.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	2,000	\$ 3.60	\$ 0.0031	2,000	\$ 6.20	\$ 2.60	72.22%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ (0.40)	\$ (0.20)	100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0015	2,000	\$ 3.00	\$ 0.0016	2,000	\$ 3.20	\$ 0.20	6.67%
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	\$ -	\$ -	2,000	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 96.84</b>			<b>\$ 103.19</b>	<b>\$ 6.35</b>	<b>6.56%</b>
RTSR - Network	\$ 0.0094	2,139	\$ 20.10	\$ 0.0096	2,139	\$ 20.53	\$ 0.43	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	2,139	\$ 7.27	\$ 0.0035	2,139	\$ 7.49	\$ 0.21	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 124.22</b>			<b>\$ 131.21</b>	<b>\$ 6.99</b>	<b>5.63%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,139	\$ 9.62	\$ 0.0045	2,139	\$ 9.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,139	\$ 1.50	\$ 0.0007	2,139	\$ 1.50	\$ -	0.00%
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%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 322.93</b>			<b>\$ 329.92</b>	<b>\$ 6.99</b>	<b>2.17%</b>
HST	13%		\$ 41.98	13%		\$ 42.89	\$ 0.91	2.17%
Ontario Electricity Rebate	11.7%		\$ (37.78)	11.7%		\$ (38.60)	\$ (0.82)	-
<b>Total Bill on TOU</b>			<b>\$ 327.13</b>			<b>\$ 334.21</b>	<b>\$ 7.08</b>	<b>2.17%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	66,088	kWh
Demand	214	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 219.78	1	\$ 219.78	\$ 230.33	1	\$ 230.33	\$ 10.55	4.80%
Distribution Volumetric Rate	\$ 1.2668	214	\$ 271.10	\$ 1.3276	214	\$ 284.11	\$ 13.01	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 490.88</b>			<b>\$ 514.44</b>	<b>\$ 23.56</b>	<b>4.80%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8616	214	\$ 184.38	\$ 1.1803	214	\$ 252.58	\$ 68.20	36.99%
CBR Class B Rate Riders	\$ 0.0484	214	\$ (10.36)	\$ 0.0550	214	\$ (11.77)	\$ (1.41)	13.64%
GA Rate Riders	\$ 0.0022	66,088	\$ (145.39)	\$ 0.0001	66,088	\$ 6.61	\$ 152.00	-104.55%
Low Voltage Service Charge	\$ 0.5377	214	\$ 115.07	\$ 0.5377	214	\$ 115.07	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 634.57</b>			<b>\$ 876.93</b>	<b>\$ 242.35</b>	<b>38.19%</b>
RTSR - Network	\$ 3.7470	214	\$ 801.86	\$ 3.8162	214	\$ 816.67	\$ 14.81	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3284	214	\$ 284.28	\$ 1.3713	214	\$ 293.46	\$ 9.18	3.23%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,720.71</b>			<b>\$ 1,987.05</b>	<b>\$ 266.34</b>	<b>15.48%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	70,675	\$ 318.04	\$ 0.0045	70,675	\$ 318.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	70,675	\$ 49.47	\$ 0.0007	70,675	\$ 49.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	70,675	\$ 7,604.58	\$ 0.1076	70,675	\$ 7,604.58	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 9,693.04</b>			<b>\$ 9,959.39</b>	<b>\$ 266.34</b>	<b>2.75%</b>
HST	13%		\$ 1,260.10	13%		\$ 1,294.72	\$ 34.62	2.75%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10,953.14</b>			<b>\$ 11,254.11</b>	<b>\$ 300.97</b>	<b>2.75%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	727	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.46	1	\$ 18.46	\$ 19.35	1	\$ 19.35	\$ 0.89	4.82%
Distribution Volumetric Rate	\$ 0.0202	727	\$ 14.69	\$ 0.0212	727	\$ 15.41	\$ 0.73	4.95%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	727	\$ -	\$ -	727	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 33.15</b>			<b>\$ 34.76</b>	<b>\$ 1.62</b>	<b>4.88%</b>
Line Losses on Cost of Power	\$ 0.1076	50	\$ 5.43	\$ 0.1076	50	\$ 5.43	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	727	\$ 1.45	\$ 0.0033	727	\$ 2.40	\$ 0.95	65.00%
CBR Class B Rate Riders	\$ 0.0001	727	\$ (0.07)	\$ 0.0002	727	\$ (0.15)	\$ (0.07)	100.00%
GA Rate Riders	\$ 0.0022	727	\$ (1.60)	\$ 0.0001	727	\$ 0.07	\$ 1.67	-104.55%
Low Voltage Service Charge	\$ 0.0015	727	\$ 1.09	\$ 0.0016	727	\$ 1.16	\$ 0.07	6.67%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	727	\$ -	\$ -	727	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 39.45</b>			<b>\$ 43.68</b>	<b>\$ 4.23</b>	<b>10.73%</b>
RTSR - Network	\$ 0.0094	777	\$ 7.31	\$ 0.0096	777	\$ 7.46	\$ 0.16	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	777	\$ 2.64	\$ 0.0035	777	\$ 2.72	\$ 0.08	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 49.40</b>			<b>\$ 53.87</b>	<b>\$ 4.47</b>	<b>9.04%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	777	\$ 3.50	\$ 0.0045	777	\$ 3.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	777	\$ 0.54	\$ 0.0007	777	\$ 0.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	727	\$ 78.23	\$ 0.1076	727	\$ 78.23	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 131.92</b>			<b>\$ 136.38</b>	<b>\$ 4.47</b>	<b>3.39%</b>
HST	13%		\$ 17.15	13%		\$ 17.73	\$ 0.58	3.39%
Ontario Electricity Rebate	11.7%		\$ (15.43)	11.7%		\$ (15.96)	\$ (0.53)	-3.39%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 149.07</b>			<b>\$ 154.11</b>	<b>\$ 5.05</b>	<b>3.39%</b>

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	77	kWh
Demand	0	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 8.77	1	\$ 8.77	\$ 9.19	1	\$ 9.19	\$ 0.42	4.79%
Distribution Volumetric Rate	\$ 10.3277	0.2174429	\$ 2.25	\$ 10.8234	0.217442863	\$ 2.35	\$ 0.11	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.2174429	\$ -	\$ -	0.217442863	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 11.02</b>			<b>\$ 11.54</b>	<b>\$ 0.53</b>	<b>4.79%</b>
Line Losses on Cost of Power	\$ 0.1076	5	\$ 0.57	\$ 0.1076	5	\$ 0.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.8281	0	\$ 0.18	\$ 1.0491	0	\$ 0.23	\$ 0.05	26.69%
CBR Class B Rate Riders	\$ 0.0470	0	\$ (0.01)	\$ 0.0508	0	\$ (0.01)	\$ (0.00)	8.09%
GA Rate Riders	\$ 0.0022	77	\$ (0.17)	\$ 0.0001	77	\$ 0.01	\$ 0.18	-104.55%
Low Voltage Service Charge	\$ 0.4152	0	\$ 0.09	\$ 0.4487	0	\$ 0.10	\$ 0.01	8.07%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 11.68</b>			<b>\$ 12.44</b>	<b>\$ 0.76</b>	<b>6.50%</b>
RTSR - Network	\$ 2.8261	0	\$ 0.61	\$ 2.8783	0	\$ 0.63	\$ 0.01	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.0267	0	\$ 0.22	\$ 1.0598	0	\$ 0.23	\$ 0.01	3.22%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 12.52</b>			<b>\$ 13.30</b>	<b>\$ 0.78</b>	<b>6.21%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	82	\$ 0.37	\$ 0.0045	82	\$ 0.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	82	\$ 0.06	\$ 0.0007	82	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	77	\$ 8.29	\$ 0.1076	77	\$ 8.29	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 21.23</b>			<b>\$ 22.01</b>	<b>\$ 0.78</b>	<b>3.66%</b>
HST 13%			\$ 2.76	13%		\$ 2.86	\$ 0.10	3.66%
Ontario Electricity Rebate 11.7%			\$ -	11.7%		\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 23.99</b>			<b>\$ 24.87</b>	<b>\$ 0.88</b>	<b>3.66%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	210	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
DRP Adjustment		210	\$ (2.32)		210	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.49</b>			<b>\$ 39.49</b>	<b>\$ -</b>	<b>0.00%</b>
Line Losses on Cost of Power	\$ 0.0937	15	\$ 1.37	\$ 0.0937	15	\$ 1.37	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	210	\$ 0.48	\$ 0.0029	210	\$ 0.61	\$ 0.13	26.09%
CBR Class B Rate Riders	-\$ 0.0001	210	\$ (0.02)	-\$ 0.0002	210	\$ (0.04)	\$ (0.02)	100.00%
GA Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	210	\$ 0.34	\$ 0.0017	210	\$ 0.36	\$ 0.02	6.25%
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	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 42.07</b>			<b>\$ 42.20</b>	<b>\$ 0.13</b>	<b>0.30%</b>
RTSR - Network	\$ 0.0099	225	\$ 2.22	\$ 0.0101	225	\$ 2.27	\$ 0.04	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	225	\$ 0.81	\$ 0.0037	225	\$ 0.83	\$ 0.02	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 45.10</b>			<b>\$ 45.30</b>	<b>\$ 0.19</b>	<b>0.43%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	225	\$ 1.01	\$ 0.0045	225	\$ 1.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	225	\$ 0.16	\$ 0.0007	225	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	132	\$ 9.79	\$ 0.0740	132	\$ 9.79	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	38	\$ 3.86	\$ 0.1020	38	\$ 3.86	\$ -	0.00%
TOU - On Peak	\$ 0.1510	40	\$ 6.02	\$ 0.1510	40	\$ 6.02	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 66.19</b>			<b>\$ 66.39</b>	<b>\$ 0.19</b>	<b>0.29%</b>
HST		13%	\$ 8.61		13%	\$ 8.63	\$ 0.03	0.29%
Ontario Electricity Rebate		11.7%	\$ (7.74)		11.7%	\$ (7.77)	\$ (0.02)	
<b>Total Bill on TOU</b>			<b>\$ 67.05</b>			<b>\$ 67.25</b>	<b>\$ 0.20</b>	<b>0.29%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (2.32)	\$ -	750	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 39.49			\$ 39.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1076	52	\$ 5.60	\$ 0.1076	52	\$ 5.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	750	\$ 1.73	\$ 0.0029	750	\$ 2.18	\$ 0.45	26.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ (0.15)	\$ (0.08)	100.00%
GA Rate Riders	\$ 0.0022	750	\$ (1.65)	\$ 0.0001	750	\$ 0.08	\$ 1.73	-104.55%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
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	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 46.71			\$ 48.89	\$ 2.18	4.66%
RTSR - Network	\$ 0.0099	802	\$ 7.94	\$ 0.0101	802	\$ 8.10	\$ 0.16	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	802	\$ 2.89	\$ 0.0037	802	\$ 2.97	\$ 0.08	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 57.54			\$ 59.95	\$ 2.42	4.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	802	\$ 3.61	\$ 0.0045	802	\$ 3.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	802	\$ 0.56	\$ 0.0007	802	\$ 0.56	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	750	\$ 80.70	\$ 0.1076	750	\$ 80.70	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 142.41			\$ 144.82	\$ 2.42	1.70%
HST	13%		\$ 18.51	13%		\$ 18.83	\$ 0.31	1.70%
Ontario Electricity Rebate	11.7%		\$ (16.66)	11.7%		\$ (16.94)	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 160.92			\$ 163.65	\$ 2.73	1.70%

Customer Class:	<b>GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>	
Consumption:	2,000	kWh
Demand:	-	kW
Current Loss Factor:	1.0694	
Proposed/Approved Loss Factor:	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.42	1	\$ 36.42	\$ 38.17	1	\$ 38.17	\$ 1.75	4.81%
Distribution Volumetric Rate	\$ 0.0203	2000	\$ 40.60	\$ 0.0213	2000	\$ 42.60	\$ 2.00	4.93%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 77.02</b>			<b>\$ 80.77</b>	<b>\$ 3.75</b>	<b>4.87%</b>
Line Losses on Cost of Power	\$ 0.1076	139	\$ 14.93	\$ 0.1076	139	\$ 14.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	2,000	\$ 3.60	\$ 0.0031	2,000	\$ 6.20	\$ 2.60	72.22%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ (0.40)	\$ (0.20)	100.00%
GA Rate Riders	\$ 0.0022	2,000	\$ (4.40)	\$ 0.0001	2,000	\$ 0.20	\$ 4.60	-104.55%
Low Voltage Service Charge	\$ 0.0015	2,000	\$ 3.00	\$ 0.0016	2,000	\$ 3.20	\$ 0.20	6.67%
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	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 94.37</b>			<b>\$ 105.32</b>	<b>\$ 10.95</b>	<b>11.60%</b>
RTSR - Network	\$ 0.0094	2,139	\$ 20.10	\$ 0.0096	2,139	\$ 20.53	\$ 0.43	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	2,139	\$ 7.27	\$ 0.0035	2,139	\$ 7.49	\$ 0.21	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 121.75</b>			<b>\$ 133.34</b>	<b>\$ 11.59</b>	<b>9.52%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,139	\$ 9.62	\$ 0.0045	2,139	\$ 9.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,139	\$ 1.50	\$ 0.0007	2,139	\$ 1.50	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	2,000	\$ 215.20	\$ 0.1076	2,000	\$ 215.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 348.07</b>			<b>\$ 359.66</b>	<b>\$ 11.59</b>	<b>3.33%</b>
HST		13%	\$ 45.25		13%	\$ 46.76	\$ 1.51	3.33%
Ontario Electricity Rebate		11.7%	\$ (40.72)		11.7%	\$ (42.08)	\$ (1.36)	
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 393.32</b>			<b>\$ 406.42</b>	<b>\$ 13.10</b>	<b>3.33%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	66,088	kWh
Demand	214	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 219.78	1	\$ 219.78	\$ 230.33	1	\$ 230.33	\$ 10.55	4.80%
Distribution Volumetric Rate	\$ 1.2668	214	\$ 271.10	\$ 1.3276	214	\$ 284.11	\$ 13.01	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 490.88			\$ 514.44	\$ 23.56	4.80%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8616	214	\$ 184.38	\$ 1.1803	214	\$ 252.58	\$ 68.20	36.99%
CBR Class B Rate Riders	\$ 0.0484	214	\$ (10.36)	\$ 0.0550	214	\$ (11.77)	\$ (1.41)	13.64%
GA Rate Riders	\$ 0.0022	66,088	\$ (145.39)	\$ 0.0001	66,088	\$ 6.61	\$ 152.00	-104.55%
Low Voltage Service Charge	\$ 0.5377	214	\$ 115.07	\$ 0.5377	214	\$ 115.07	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 634.57			\$ 876.93	\$ 242.35	38.19%
RTSR - Network	\$ 3.7470	214	\$ 801.86	\$ 3.8162	214	\$ 816.67	\$ 14.81	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3284	214	\$ 284.28	\$ 1.3713	214	\$ 293.46	\$ 9.18	3.23%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,720.71			\$ 1,987.05	\$ 266.34	15.48%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	70,675	\$ 318.04	\$ 0.0045	70,675	\$ 318.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	70,675	\$ 49.47	\$ 0.0007	70,675	\$ 49.47	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	70,675	\$ 7,604.58	\$ 0.1076	70,675	\$ 7,604.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9,692.79			\$ 9,959.14	\$ 266.34	2.75%
HST		13%	\$ 1,260.06		13%	\$ 1,294.69	\$ 34.62	2.75%
Ontario Electricity Rebate		11.7%	\$ -		11.7%	\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 10,952.86			\$ 11,253.82	\$ 300.97	2.75%



File Number: EB-2023-0043

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: November 22, 2023

## Appendix 3 of 5

# Appendix 3 – GA Analysis Workform for 2022

# GA Analysis Workform for 2024 Rate Applications

Version 1.0

Input cells  
Drop down cells


Utility Name Northern Ontario Wires Inc.

**Note 1**

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

- a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the account balances were last approved on an interim basis, and
  - i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis. OR
  - ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

**Year Selected**

2021
------

(e.g. If the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021)

**Instructions:**

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.

For example:

- Scenario a - If 2021 balances were last approved on a final basis - Select 2021 and a GA Analysis Workform for 2022 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2021 balances were last approved on an interim basis and there are no changes to 2021 balances - Select 2021 and a GA Analysis Workform for 2022 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2021 balances were last approved on an interim basis, there are changes to 2021 balances, and 2020 balances were last approved for disposition - Select 2020 and GA Analysis Workforms for 2021 and 2022 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the GA Analysis Workform for each year generated.

3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.

4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items and principal adjustments.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2022	\$ (1,178)	\$ 33,855	\$ (34,250)	\$ (395)	\$ 783	\$ 1,981,415	0.0%
<b>Cumulative Balance</b>	<b>\$ (1,178)</b>	<b>\$ 33,855</b>	<b>\$ (34,250)</b>	<b>\$ (395)</b>	<b>\$ 783</b>	<b>\$ 1,981,415</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2022	-0.4%
<b>Cumulative Balance</b>	<b>-0.4%</b>

# GA Analysis Workform

**Note 2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year	2022			
Total Metered excluding WMP	C = A+B	115,031,517	kWh	100%
RPP	A	53,425,143	kWh	46.4%
Non RPP	B = D+E	61,606,374	kWh	53.6%
Non-RPP Class A	D	26,858,911	kWh	23.3%
Non-RPP Class B*	E	34,747,463	kWh	30.2%

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

**Note 3 GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Yes

**Note 4 Analysis of Expected GA Amount**

Year	2022									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	3,559,771	3,559,771	3,868,772	3,868,772	0.04829	\$ 186,823	0.04353	\$ 168,408	\$ (18,415)	
February	3,868,772	3,868,772	3,428,304	3,428,304	0.05019	\$ 172,067	0.05246	\$ 179,849	\$ 7,782	
March	3,428,304	3,428,304	3,443,374	3,443,374	0.05500	\$ 189,386	0.05941	\$ 204,571	\$ 15,185	
April	3,443,374	3,443,374	3,019,673	3,019,673	0.05915	\$ 178,614	0.08293	\$ 250,421	\$ 71,808	
May	3,019,673	3,019,673	2,843,450	2,843,450	0.05968	\$ 169,697	0.08475	\$ 240,982	\$ 71,285	
June	2,843,450	2,843,450	2,697,650	2,697,650	0.08293	\$ 223,716	0.07868	\$ 212,251	\$ (11,465)	
July	2,697,650	2,697,650	2,811,602	2,811,602	0.08475	\$ 238,283	0.04008	\$ 112,689	\$ (125,594)	
August	2,811,602	2,811,602	2,741,807	2,741,807	0.04871	\$ 133,553	0.00499	\$ 13,682	\$ (119,872)	
September	2,741,807	2,741,807	2,776,888	2,776,888	0.04008	\$ 111,298	0.03241	\$ 89,999	\$ (21,299)	
October	2,776,888	2,776,888	3,006,297	3,006,297	0.00499	\$ 15,001	0.05771	\$ 173,493	\$ 158,492	
November	3,006,297	3,006,297	3,113,656	3,113,656	0.04739	\$ 147,556	0.06989	\$ 217,613	\$ 70,057	
December	3,113,656	3,113,656	3,427,382	3,427,382	0.05962	\$ 204,341	0.03427	\$ 117,456	\$ (86,884)	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>37,311,244</b>	<b>37,311,244</b>	<b>37,178,855</b>	<b>37,178,855</b>		<b>\$ 1,970,334</b>		<b>\$ 1,981,415</b>	<b>\$ 11,081</b>	

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
36,986,325	37,178,855	-	192,530	0.06367
				\$ (12,258)

\*Equal to (AQEW - Class A + embedded generation kWh)/(Non-RPP Class B retail kWh/Total retail Class B kWh)

\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

**Total Expected GA Variance \$ (1,178)**

Calculated Loss Factor 1.0700  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0694  
 Difference 0.0006

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

b) Please provide an explanation in the text box below if the difference in loss factor is greater than 1%

**Note 5 Reconciling Items**

Item	Amount	Explanation	Principal Adjustments
			Principal Adjustment on DVA Continuity Schedule
<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 33,855		If "no", please provide an explanation
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year		Actual volumes used	
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year		Actual volumes used	
2a Remove prior year end unbilled to actual revenue differences		Actual figures used for unbilled calculation	
2b Add current year end unbilled to actual revenue differences		Actual figures used for unbilled calculation	
3a Significant prior period billing adjustments recorded in current year		No significant adjustments	
3b Significant current period billing adjustments recorded in other year(s)		No significant adjustments	
4a CT 2148 for prior period corrections	\$ (33,864)	Adjustment for change in Class A consumption reported to IESO through Embedded Generation, Class A and Storage Information resulting from the loss factor	Yes
4b			
5			
6 Differences in GA IESO posted rate and rate charged on IESO invoice	\$ (386)	Difference in GA posted rate and that on IESO invoice	No
7			
8			
9			
10			

<b>Note 6 Adjusted Net Change in Principal Balance in the GL</b>	\$	(395)
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$	(1,178)
<b>Unresolved Difference</b>	\$	783
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>		0.0%

# Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Account 4705 - Power Purchased	Account 1588 as % of Account 4705	
	Transactions <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year				
2022	-	32,502	2	-	32,500	8,745,393	-0.4%
<b>Cumulative</b>	-	<b>32,502</b>	<b>2</b>	-	<b>32,500</b>	<b>8,745,393</b>	<b>-0.4%</b>

**Notes**

- 1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

## GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference	-		

Note 9 **Principal adjustment reconciliation in current application:**

**Notes**

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2022 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2022	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	-	
2022	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3 CT2148 true up of GA Charges for prior period corrections	(33,864)	2023
	4		
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	(33,864)	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		(33,864)

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2022	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	-	
2022	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4 CT2148 true up of GA Charges for prior period corrections	2	2,023
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	2	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		2



File Number: EB-2023-0043

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: November 22, 2023

## Appendix 4 of 5

### Appendix 4 – Bill Impacts



Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (2.32)	\$ -	750	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.49</b>			<b>\$ 39.49</b>	<b>\$ -</b>	<b>0.00%</b>
Line Losses on Cost of Power	\$ 0.0937	52	\$ 4.88	\$ 0.0937	52	\$ 4.88	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	750	\$ 1.73	\$ 0.0029	750	\$ 2.18	\$ 0.45	26.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ (0.15)	\$ (0.08)	100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
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	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 47.64</b>			<b>\$ 48.09</b>	<b>\$ 0.45</b>	<b>0.94%</b>
RTSR - Network	\$ 0.0099	802	\$ 7.94	\$ 0.0101	802	\$ 8.10	\$ 0.16	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	802	\$ 2.89	\$ 0.0037	802	\$ 2.97	\$ 0.08	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 58.46</b>			<b>\$ 59.15</b>	<b>\$ 0.69</b>	<b>1.18%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	802	\$ 3.61	\$ 0.0045	802	\$ 3.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	802	\$ 0.56	\$ 0.0007	802	\$ 0.56	\$ -	0.00%
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%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 133.14</b>			<b>\$ 133.83</b>	<b>\$ 0.69</b>	<b>0.52%</b>
HST	13%		\$ 17.31	13%		\$ 17.40	\$ 0.09	0.52%
Ontario Electricity Rebate	11.7%		\$ (15.58)	11.7%		\$ (15.66)	\$ (0.08)	-
<b>Total Bill on TOU</b>			<b>\$ 134.87</b>			<b>\$ 135.57</b>	<b>\$ 0.70</b>	<b>0.52%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.42	1	\$ 36.42	\$ 38.17	1	\$ 38.17	\$ 1.75	4.81%
Distribution Volumetric Rate	\$ 0.0203	2000	\$ 40.60	\$ 0.0213	2000	\$ 42.60	\$ 2.00	4.93%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 77.02</b>			<b>\$ 80.77</b>	<b>\$ 3.75</b>	<b>4.87%</b>
Line Losses on Cost of Power	\$ 0.0937	139	\$ 13.00	\$ 0.0937	139	\$ 13.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	2,000	\$ 3.60	\$ 0.0031	2,000	\$ 6.20	\$ 2.60	72.22%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ (0.40)	\$ (0.20)	100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0015	2,000	\$ 3.00	\$ 0.0016	2,000	\$ 3.20	\$ 0.20	6.67%
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	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 96.84</b>			<b>\$ 103.19</b>	<b>\$ 6.35</b>	<b>6.56%</b>
RTSR - Network	\$ 0.0094	2,139	\$ 20.10	\$ 0.0096	2,139	\$ 20.53	\$ 0.43	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	2,139	\$ 7.27	\$ 0.0035	2,139	\$ 7.49	\$ 0.21	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 124.22</b>			<b>\$ 131.21</b>	<b>\$ 6.99</b>	<b>5.63%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,139	\$ 9.62	\$ 0.0045	2,139	\$ 9.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,139	\$ 1.50	\$ 0.0007	2,139	\$ 1.50	\$ -	0.00%
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%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 322.93</b>			<b>\$ 329.92</b>	<b>\$ 6.99</b>	<b>2.17%</b>
HST	13%		\$ 41.98	13%		\$ 42.89	\$ 0.91	2.17%
Ontario Electricity Rebate	11.7%		\$ (37.78)	11.7%		\$ (38.60)	\$ (0.82)	
<b>Total Bill on TOU</b>			<b>\$ 327.13</b>			<b>\$ 334.21</b>	<b>\$ 7.08</b>	<b>2.17%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	66,088 kWh
Demand	214 kW
Current Loss Factor	1.0694
Proposed/Approved Loss Factor	1.0694

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 219.78	1	\$ 219.78	\$ 230.33	1	\$ 230.33	\$ 10.55	4.80%
Distribution Volumetric Rate	\$ 1.2668	214	\$ 271.10	\$ 1.3276	214	\$ 284.11	\$ 13.01	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 490.88</b>			<b>\$ 514.44</b>	<b>\$ 23.56</b>	<b>4.80%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8616	214	\$ 184.38	\$ 1.1803	214	\$ 252.58	\$ 68.20	36.99%
CBR Class B Rate Riders	\$ 0.0484	214	\$ (10.36)	\$ 0.0550	214	\$ (11.77)	\$ (1.41)	13.64%
GA Rate Riders	\$ 0.0022	66,088	\$ (145.39)	\$ 0.0001	66,088	\$ 6.61	\$ 152.00	-104.55%
Low Voltage Service Charge	\$ 0.5377	214	\$ 115.07	\$ 0.5377	214	\$ 115.07	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 634.57</b>			<b>\$ 876.93</b>	<b>\$ 242.35</b>	<b>38.19%</b>
RTSR - Network	\$ 3.7470	214	\$ 801.86	\$ 3.8162	214	\$ 816.67	\$ 14.81	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3284	214	\$ 284.28	\$ 1.3713	214	\$ 293.46	\$ 9.18	3.23%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,720.71</b>			<b>\$ 1,987.05</b>	<b>\$ 266.34</b>	<b>15.48%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	70,675	\$ 318.04	\$ 0.0045	70,675	\$ 318.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	70,675	\$ 49.47	\$ 0.0007	70,675	\$ 49.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	70,675	\$ 7,604.58	\$ 0.1076	70,675	\$ 7,604.58	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 9,693.04</b>			<b>\$ 9,959.39</b>	<b>\$ 266.34</b>	<b>2.75%</b>
HST	13%		\$ 1,260.10	13%		\$ 1,294.72	\$ 34.62	2.75%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10,953.14</b>			<b>\$ 11,254.11</b>	<b>\$ 300.97</b>	<b>2.75%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	727	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.46	1	\$ 18.46	\$ 19.35	1	\$ 19.35	\$ 0.89	4.82%
Distribution Volumetric Rate	\$ 0.0202	727	\$ 14.69	\$ 0.0212	727	\$ 15.41	\$ 0.73	4.95%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	727	\$ -	\$ -	727	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 33.15</b>			<b>\$ 34.76</b>	<b>\$ 1.62</b>	<b>4.88%</b>
Line Losses on Cost of Power	\$ 0.1076	50	\$ 5.43	\$ 0.1076	50	\$ 5.43	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	727	\$ 1.45	\$ 0.0033	727	\$ 2.40	\$ 0.95	65.00%
CBR Class B Rate Riders	\$ 0.0001	727	\$ (0.07)	\$ 0.0002	727	\$ (0.15)	\$ (0.07)	100.00%
GA Rate Riders	\$ 0.0022	727	\$ (1.60)	\$ 0.0001	727	\$ 0.07	\$ 1.67	-104.55%
Low Voltage Service Charge	\$ 0.0015	727	\$ 1.09	\$ 0.0016	727	\$ 1.16	\$ 0.07	6.67%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	727	\$ -	\$ -	727	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 39.45</b>			<b>\$ 43.68</b>	<b>\$ 4.23</b>	<b>10.73%</b>
RTSR - Network	\$ 0.0094	777	\$ 7.31	\$ 0.0096	777	\$ 7.46	\$ 0.16	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	777	\$ 2.64	\$ 0.0035	777	\$ 2.72	\$ 0.08	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 49.40</b>			<b>\$ 53.87</b>	<b>\$ 4.47</b>	<b>9.04%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	777	\$ 3.50	\$ 0.0045	777	\$ 3.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	777	\$ 0.54	\$ 0.0007	777	\$ 0.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	727	\$ 78.23	\$ 0.1076	727	\$ 78.23	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 131.92</b>			<b>\$ 136.38</b>	<b>\$ 4.47</b>	<b>3.39%</b>
HST	13%		\$ 17.15	13%		\$ 17.73	\$ 0.58	3.39%
Ontario Electricity Rebate	11.7%		\$ (15.43)	11.7%		\$ (15.96)	\$ (0.53)	-3.39%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 149.07</b>			<b>\$ 154.11</b>	<b>\$ 5.05</b>	<b>3.39%</b>

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	77	kWh
Demand	0	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 8.77	1	\$ 8.77	\$ 9.19	1	\$ 9.19	\$ 0.42	4.79%
Distribution Volumetric Rate	\$ 10.3277	0.2174429	\$ 2.25	\$ 10.8234	0.217442863	\$ 2.35	\$ 0.11	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.2174429	\$ -	\$ -	0.217442863	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 11.02</b>			<b>\$ 11.54</b>	<b>\$ 0.53</b>	<b>4.79%</b>
Line Losses on Cost of Power	\$ 0.1076	5	\$ 0.57	\$ 0.1076	5	\$ 0.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.8281	0	\$ 0.18	\$ 1.0491	0	\$ 0.23	\$ 0.05	26.69%
CBR Class B Rate Riders	\$ 0.0470	0	\$ (0.01)	\$ 0.0508	0	\$ (0.01)	\$ (0.00)	8.09%
GA Rate Riders	\$ 0.0022	77	\$ (0.17)	\$ 0.0001	77	\$ 0.01	\$ 0.18	-104.55%
Low Voltage Service Charge	\$ 0.4152	0	\$ 0.09	\$ 0.4487	0	\$ 0.10	\$ 0.01	8.07%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 11.68</b>			<b>\$ 12.44</b>	<b>\$ 0.76</b>	<b>6.50%</b>
RTSR - Network	\$ 2.8261	0	\$ 0.61	\$ 2.8783	0	\$ 0.63	\$ 0.01	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.0267	0	\$ 0.22	\$ 1.0598	0	\$ 0.23	\$ 0.01	3.22%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 12.52</b>			<b>\$ 13.30</b>	<b>\$ 0.78</b>	<b>6.21%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	82	\$ 0.37	\$ 0.0045	82	\$ 0.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	82	\$ 0.06	\$ 0.0007	82	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	77	\$ 8.29	\$ 0.1076	77	\$ 8.29	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 21.23</b>			<b>\$ 22.01</b>	<b>\$ 0.78</b>	<b>3.66%</b>
HST 13%			\$ 2.76	13%		\$ 2.86	\$ 0.10	3.66%
Ontario Electricity Rebate 11.7%			\$ -	11.7%		\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 23.99</b>			<b>\$ 24.87</b>	<b>\$ 0.88</b>	<b>3.66%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	210	kWh
Demand	-	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
DRP Adjustment		210	\$ (2.32)		210	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 39.49			\$ 39.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.0937	15	\$ 1.37	\$ 0.0937	15	\$ 1.37	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	210	\$ 0.48	\$ 0.0029	210	\$ 0.61	\$ 0.13	26.09%
CBR Class B Rate Riders	-\$ 0.0001	210	\$ (0.02)	-\$ 0.0002	210	\$ (0.04)	\$ (0.02)	100.00%
GA Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0016	210	\$ 0.34	\$ 0.0017	210	\$ 0.36	\$ 0.02	6.25%
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	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 42.07			\$ 42.20	\$ 0.13	0.30%
RTSR - Network	\$ 0.0099	225	\$ 2.22	\$ 0.0101	225	\$ 2.27	\$ 0.04	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	225	\$ 0.81	\$ 0.0037	225	\$ 0.83	\$ 0.02	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 45.10			\$ 45.30	\$ 0.19	0.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	225	\$ 1.01	\$ 0.0045	225	\$ 1.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	225	\$ 0.16	\$ 0.0007	225	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	132	\$ 9.79	\$ 0.0740	132	\$ 9.79	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	38	\$ 3.86	\$ 0.1020	38	\$ 3.86	\$ -	0.00%
TOU - On Peak	\$ 0.1510	40	\$ 6.02	\$ 0.1510	40	\$ 6.02	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 66.19			\$ 66.39	\$ 0.19	0.29%
HST	13%		\$ 8.61	13%		\$ 8.63	\$ 0.03	0.29%
Ontario Electricity Rebate	11.7%		\$ (7.74)	11.7%		\$ (7.77)	\$ (0.02)	
<b>Total Bill on TOU</b>			\$ 67.05			\$ 67.25	\$ 0.20	0.29%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0694
Proposed/Approved Loss Factor	1.0694

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.81	1	\$ 41.81	\$ 43.82	1	\$ 43.82	\$ 2.01	4.81%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (2.32)	\$ -	750	\$ (4.33)	\$ (2.01)	86.64%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 39.49			\$ 39.49	\$ -	0.00%
Line Losses on Cost of Power	\$ 0.1076	52	\$ 5.60	\$ 0.1076	52	\$ 5.60	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	750	\$ 1.73	\$ 0.0029	750	\$ 2.18	\$ 0.45	26.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ (0.15)	\$ (0.08)	100.00%
GA Rate Riders	\$ 0.0022	750	\$ (1.65)	\$ 0.0001	750	\$ 0.08	\$ 1.73	-104.55%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
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	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 46.71			\$ 48.89	\$ 2.18	4.66%
RTSR - Network	\$ 0.0099	802	\$ 7.94	\$ 0.0101	802	\$ 8.10	\$ 0.16	2.02%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0036	802	\$ 2.89	\$ 0.0037	802	\$ 2.97	\$ 0.08	2.78%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 57.54			\$ 59.95	\$ 2.42	4.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	802	\$ 3.61	\$ 0.0045	802	\$ 3.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	802	\$ 0.56	\$ 0.0007	802	\$ 0.56	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	750	\$ 80.70	\$ 0.1076	750	\$ 80.70	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 142.41			\$ 144.82	\$ 2.42	1.70%
HST	13%		\$ 18.51	13%		\$ 18.83	\$ 0.31	1.70%
Ontario Electricity Rebate	11.7%		\$ (16.66)	11.7%		\$ (16.94)	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 160.92			\$ 163.65	\$ 2.73	1.70%

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	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.42	1	\$ 36.42	\$ 38.17	1	\$ 38.17	\$ 1.75	4.81%
Distribution Volumetric Rate	\$ 0.0203	2000	\$ 40.60	\$ 0.0213	2000	\$ 42.60	\$ 2.00	4.93%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 77.02</b>			<b>\$ 80.77</b>	<b>\$ 3.75</b>	<b>4.87%</b>
Line Losses on Cost of Power	\$ 0.1076	139	\$ 14.93	\$ 0.1076	139	\$ 14.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	2,000	\$ 3.60	\$ 0.0031	2,000	\$ 6.20	\$ 2.60	72.22%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ (0.40)	\$ (0.20)	100.00%
GA Rate Riders	\$ 0.0022	2,000	\$ (4.40)	\$ 0.0001	2,000	\$ 0.20	\$ 4.60	-104.55%
Low Voltage Service Charge	\$ 0.0015	2,000	\$ 3.00	\$ 0.0016	2,000	\$ 3.20	\$ 0.20	6.67%
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	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 94.37</b>			<b>\$ 105.32</b>	<b>\$ 10.95</b>	<b>11.60%</b>
RTSR - Network	\$ 0.0094	2,139	\$ 20.10	\$ 0.0096	2,139	\$ 20.53	\$ 0.43	2.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0034	2,139	\$ 7.27	\$ 0.0035	2,139	\$ 7.49	\$ 0.21	2.94%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 121.75</b>			<b>\$ 133.34</b>	<b>\$ 11.59</b>	<b>9.52%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,139	\$ 9.62	\$ 0.0045	2,139	\$ 9.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	2,139	\$ 1.50	\$ 0.0007	2,139	\$ 1.50	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	2,000	\$ 215.20	\$ 0.1076	2,000	\$ 215.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 348.07</b>			<b>\$ 359.66</b>	<b>\$ 11.59</b>	<b>3.33%</b>
HST	13%		\$ 45.25	13%		\$ 46.76	\$ 1.51	3.33%
Ontario Electricity Rebate	11.7%		\$ (40.72)	11.7%		\$ (42.08)	\$ (1.36)	
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 393.32</b>			<b>\$ 406.42</b>	<b>\$ 13.10</b>	<b>3.33%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	66,088	kWh
Demand	214	kW
Current Loss Factor	1.0694	
Proposed/Approved Loss Factor	1.0694	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 219.78	1	\$ 219.78	\$ 230.33	1	\$ 230.33	\$ 10.55	4.80%
Distribution Volumetric Rate	\$ 1.2668	214	\$ 271.10	\$ 1.3276	214	\$ 284.11	\$ 13.01	4.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 490.88</b>			<b>\$ 514.44</b>	<b>\$ 23.56</b>	<b>4.80%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8616	214	\$ 184.38	\$ 1.1803	214	\$ 252.58	\$ 68.20	36.99%
CBR Class B Rate Riders	\$ 0.0484	214	\$ (10.36)	\$ 0.0550	214	\$ (11.77)	\$ (1.41)	13.64%
GA Rate Riders	\$ 0.0022	66,088	\$ (145.39)	\$ 0.0001	66,088	\$ 6.61	\$ 152.00	-104.55%
Low Voltage Service Charge	\$ 0.5377	214	\$ 115.07	\$ 0.5377	214	\$ 115.07	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 634.57</b>			<b>\$ 876.93</b>	<b>\$ 242.35</b>	<b>38.19%</b>
RTSR - Network	\$ 3.7470	214	\$ 801.86	\$ 3.8162	214	\$ 816.67	\$ 14.81	1.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3284	214	\$ 284.28	\$ 1.3713	214	\$ 293.46	\$ 9.18	3.23%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,720.71</b>			<b>\$ 1,987.05</b>	<b>\$ 266.34</b>	<b>15.48%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	70,675	\$ 318.04	\$ 0.0045	70,675	\$ 318.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	70,675	\$ 49.47	\$ 0.0007	70,675	\$ 49.47	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	70,675	\$ 7,604.58	\$ 0.1076	70,675	\$ 7,604.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 9,692.79</b>			<b>\$ 9,959.14</b>	<b>\$ 266.34</b>	<b>2.75%</b>
HST		13%	\$ 1,260.06		13%	\$ 1,294.69	\$ 34.62	2.75%
Ontario Electricity Rebate		11.7%	\$ -		11.7%	\$ -	\$ -	
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 10,952.86</b>			<b>\$ 11,253.82</b>	<b>\$ 300.97</b>	<b>2.75%</b>



File Number: EB-2023-0043

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: November 22, 2023

## Appendix 5 of 5

### Appendix 5 – 2024 IRM Checklist

# 2024 IRM Checklist

Northern Ontario Wires Inc.

EB-2023-0043

Date: Nov 22, 2023

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.1.2 Components of the Application Filing</b>		
3	Manager's summary documenting and explaining all rate adjustments requested	E1\T1\S5
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	E1\T1\S2, #7
3	Completed Rate Generator Model and supplementary work forms in Excel format	E1\T2\S1 Appendix 2, 3
3	Current tariff sheet, PDF	E1\T2\S1 Appendix 1
3	Supporting documentation (e.g. relevant past decisions, RRRWF etc.)	E1\T1\S5
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	E1\T1\S5, pg 3, I 1
3	Distributor's internet address	E1\T1\S4
3	Statement confirming accuracy of billing determinants pre-populated in model	E1\T1\S5, pg 2, I 22-23
3	Text searchable PDF format for all documents	Done
3	2024 IRM Checklist	Done
4	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal information	E1\T1\S3 E1\T1\S5 pg 13 I1
<b>3.1.3 Applications and Electronic Models</b>		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	E1\T1\S5 pg 2 I22
4	File the GA Analysis Workform.	E1\T2\S1 Appendix 3
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM.	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders.	N/A
5	The models and workforms be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must disclose and justify such changes in the manager's summary.	N/A
<b>3.2.2 Revenue to Cost Ratio Adjustments</b>		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision.	N/A
<b>3.2.3 Rate Design for Residential Electricity Customers</b>		
	<b>Applicable only to distributors that have not completed the residential rate design transition</b>	
8	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile.	N/A - Fully implemented
8	Mitigation plan if total bill increases for any customer class exceed 10%.	N/A - Fully implemented
<b>3.2.4 Electricity Distribution Retail Transmission Service Rates</b>		
	<b>No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB</b>	
<b>3.2.5 Low Voltage Service Rates (optional)</b>		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant.	E1\T1\S5, pg 7, I 7
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time.	E1\T1\S5, pg 7, I 3 E1\T1\S5, pg 8-9
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor.	E1\T1\S5, pg 7, I 7
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues).	E1\T1\S5, pg 9, I 22
9	Provide proposed Low Voltage rates by customer class to reflect these costs.	E1\T1\S5, pg 9, I 22
<b>3.2.6 Review and Disposition of Group 1 DVA Balances</b>		
10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	E1\T2\S1 Appendix 2
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 - Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 - Continuity Schedule of the Rate Generator model)	Balances Reconcile, no change noted
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	E1\T1\S5 pg 11 I29
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	E1\T1\S5 pg 11 I22
12	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	E1\T1\S5 pg 11 I16-18
<b>3.2.6.3 Commodity Accounts 1588 and 1589</b>		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.	E1\T1\S5 pg 10 I22-23
12	A distributor that is requesting final disposition of balances for the first time, following implementation of the Accounting Guidance, must confirm that it has fully implemented the Accounting Guidance effective from January 1, 2019.	E1\T1\S5 pg 10 I17
12	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances	NA - No historic balances that were not disposed on final basis
13 & 4	Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	E1\T2\S1 Appendix 3
<b>3.2.6.4 Capacity Based Recovery (CBR)</b>		
13	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance. - The balance in sub-account CBR Class B must be disposed over the default period of one year. - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding.	E1\T2\S1 Appendix 2
<b>3.2.6.5 Disposition of Account 1595</b>		
14	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.	E1\T1\S5 pg 11 I25
14	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes.	N/A

# 2024 IRM Checklist

Northern Ontario Wires Inc.

EB-2023-0043

Date: Nov 22, 2023

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts</b>		
16	The 2021 CDM Guidelines require distributors filing an application for 2023 rates to seek disposition of all outstanding LRAMVA balances related to previously established LRAMVA thresholds	E1\T1\S5 pg 10 l8
<b>For Distributors with a zero balance in the LRAMVA</b>		
16	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for 2024 rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for 2024 (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation.	E1\T1\S5 pg 10 l8
<b>For Distributors with non-zero balance in the LRAMVA</b>		
17	Completed latest version of LRAMVA Workform (ideally Version 1.2) in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity	N/A
17	Final Verified Annual Reports if LRAMVA balances are being claimed from CDM programs delivered in 2017 or earlier. Participation and Cost reports in Excel format, made available by the IESO, provided to support LRAMVA balances for programs for the period of January 1, 2018 to April 15, 2019. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017. To support savings claims for projects completed after April 15, 2019, distributors should provide similar supporting evidence	N/A
17	File other supporting evidence with an explanation and rationale should be provided to justify the eligibility of any other savings from a program delivered by a distributor through the Local Program Fund that was part of the Interim Framework after April 15, 2019.	N/A
17	Meet the OEB's requirements related to personal information and commercially sensitive information as stated in the Filing Requirements	N/A
18	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition	N/A
18	Statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue	N/A
18	Summary table with principal and carrying charges by rate class and resulting rate riders	N/A
18	Statement confirming the period of rate recovery	N/A
18	Statement providing the proposed disposition period; rationale provided for disposing the balance in the LRAMVA if significant rate rider is not generated for one or more customer classes	N/A
18	File details related to the approved CDM forecast savings from the distributor's last rebasing application	N/A
18	Rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form)	N/A
18	Statement confirming whether additional documentation was provided in support of projects that were not included in distributor's final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable)	N/A
18	File in support of a previous LRAMVA application, distributors should provide Participation and Cost Reports and detailed project level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017	N/A
18 - 19	<p>For a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings.</p> <p>For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:</p> <ul style="list-style-type: none"> <li>o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application</li> <li>o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans)</li> <li>o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total)</li> <li>o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program</li> <li>o A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb)</li> </ul>	N/A
19	<p>For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:</p> <ul style="list-style-type: none"> <li>o The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate</li> <li>o Rationale for net-to-gross assumptions used</li> <li>o Breakdown of billed demand and detailed level calculations in live excel format</li> </ul>	N/A
19 - 20	<p>For program savings for projects completed after April 15, 2019, distributors should provide the following:</p> <ul style="list-style-type: none"> <li>o Related to CFF programs: an explanation must be provided as to how savings have been estimated based on the available data (i.e. IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings.</li> <li>o Related to programs delivered by the distributor through the Local Program Fund under the Interim CDM Framework: an explanation and rationale should be provided to justify the eligibility of the additional program savings.</li> </ul>	N/A

# 2024 IRM Checklist

## Northern Ontario Wires Inc.

### EB-2023-0043

Date: Nov 22, 2023

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.2.7.2 Continuing Use of the LRAMVA for New CDM Activities</b>		
21	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application.	N/A
<b>3.2.8 Tax Changes</b>		
21	Tabs 8 and 9 of Rate Generator model are completed, if applicable	E1\T2\S1 Appendix 2
21 - 22	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is transferred to Account 1595 for disposition at a future date	E1\T1\S5 pg 3   14-16
<b>3.2.9 Z-Factor Claims</b>		
22	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
23	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
<b>3.2.9.1 Z-Factor Filing Guidelines</b>		
23	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
23	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
<b>3.2.9.2 Recovery of Z-Factor Costs</b>		
23	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
23	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A
23	Residential rate rider to be proposed on fixed basis	N/A
23	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
<b>3.2.10 Off-Ramps</b>		
24	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
24	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB.	N/A
<b>3.3.1 Advanced Capital Module</b>		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	Evidence of passing "Means Test"	N/A
25	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
25	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
<b>3.3.2 Incremental Capital Module</b>		
26	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
27	Evidence of passing "Means Test"	N/A
<b>3.3.2.1 ICM Filing Requirements</b>		
The following should be provided when filing for incremental capital:		N/A
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
28	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
28	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
28	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
28	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
28	Details by project for the proposed capital spending plan for the expected in-service year	N/A
28	Description of the proposed capital projects and expected in-service dates	N/A
28	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
28	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
28	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
<b>3.3.2.3 ICM Filing Requirements</b>		
29	Calculate the maximum allowable capital amount.	N/A
<b>3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)</b>		
31	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA.	N/A
31	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA.	N/A
<b>3.3.2.6 ACM/ICM Accounting Treatment</b>		
31	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful.	N/A
31	Record actual amounts in the appropriate sub-accounts of Account 1508 - Other Regulatory Assets in accordance with the OEB's APH Guidance.	N/A
31	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
31	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider.	N/A