



**An Application**  
**By**  
**Algoma Power Inc.**  
**To Adjust**  
**Electricity Distribution Rates**  
**and**  
**Rural and Remote Rate Protection Funding**  
**Effective January 1, 2026**  
**EB-2025-0054**

**Filed: August 14, 2025**

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Attachments

- A: Certification of Evidence
- B: 2026 IRM Rate Generator (excel model filed separately)
- C: API Rate Design Model (excel model filed separately)
- D: Commodity Account Analysis Workform (excel model filed separately)
- E: Current Tariff of Rates and Charges
- F: Proposed Tariff of Rates and Charges
- G: Tariff and Bill Impact Model (excel model filed separately)
- H: 2026 IRM Checklist

## ONTARIO ENERGY BOARD

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

**AND IN THE MATTER OF** an Application by Algoma Power Inc. for an Order or Orders pursuant to Section 78 of the *Ontario Energy Board Act, 1998* approving or fixing just and reasonable rates, Rural and Remote Rate Protection funding and other service charges for the distribution of electricity.

## APPLICATION

1. The applicant is Algoma Power Inc. (“API” or the “Applicant”), a licensed distributor (ED-2009-0072) that owns and operates electricity distribution systems in the Algoma District of Ontario. API is an Ontario corporation with its head office in Sault Ste. Marie, and is a wholly-owned subsidiary of FortisOntario Inc.
2. API hereby applies to the Ontario Energy Board (the “Board” or the “OEB”), pursuant to section 78 of the *Ontario Energy Board Act, 1998* as amended (the “OEB Act”) for an Order or Orders approving its proposed electricity distribution rates and other charges, effective January 1, 2026.
3. Effective January 1, 2025 in OEB Case No. EB-2024-0007, the OEB approved electricity distribution rates for API’s electricity distribution customers.
4. This application has been prepared in a manner to facilitate the Board’s expectation expressed in its Order and Decision in the matter of EB-2009-0278

in respect of the Rural and Remote Rate Protection (“RRRP”) factor with an annual change in distribution rates and RRRP funding; and, to apply the principles of incentive regulation.

5. API is seeking approval for electricity distribution rates using the OEB’s 2026 IRM Rate Generator Model, supplemented by API-specific models that calculate the distribution rate adjustments and required RRRP funding applicable to API’s unique circumstances, as well as a separate Bill Impact model to reflect the impacts of all of API’s rate proposals. API confirms that pre-populated values and billing determinants in the models as filed are accurate<sup>1</sup>, with limited non-material exceptions.
6. In this Application, API is applying to the Board to change the amount it charges for the delivery of electricity as follows:
  - A Residential (R1(j)) RPP customer consuming 750 kWh per month would experience a total bill increase of \$1.20 or 0.83%
  - A small commercial (R1(ii)) general service customer consuming 2000 kWh would experience a total bill increase of \$6.75 or 1.75%
7. The persons affected by this Application are the ratepayers of API’s service territory. It is impractical to set out their names and addresses because they are too numerous.
8. The Applicant confirms that the application and related documents will be published on its website ([www.algomapower.com](http://www.algomapower.com))

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<sup>1</sup> API requests that OEB staff make two updates to the Rate Generator model: 1) to update the allocation of the SME rate rider to include the Seasonal rate class (no impact as there is no disposition currently requested), and 2) to adjust the RTSR inputs so that API can enter EVC adjustments to the R1 and R2 classes.

10. The Applicant requests that a copy of all documents filed with the OEB in this proceeding be served on the Applicant, by email, as follows:

Oana Stefan  
Manager, Regulatory Affairs  
Algoma Power Inc.  
Phone: (905) 871-0330 x3271

Email Address: [regulatoryaffairs@fortisontario.com](mailto:regulatoryaffairs@fortisontario.com)

11. In addition to the written evidence provided herein, the following live Microsoft Excel models have been filed in conjunction with the Application:

- API\_2026\_IRM-Rate-Generator-Model
- API\_2026\_Commodity Accounts\_Workform
- API\_2026 IRM Rate Design Model
- API\_2026\_Proposed Tariff and Bill Impact Model
- API\_2026\_IRM\_Checklist

## 1.0 MANAGER'S SUMMARY

### 1.1 PREAMBLE

On November 11, 2010, the Ontario Energy Board (the "Board") issued its Decision and Order in the matter of EB-2009-0278; an application by Algoma Power Inc. ("API") for an order approving just and reasonable rates and other charges for the distribution of electricity to be effective July 1, 2010 and January 1, 2011.

A key aspect of the Decision and Order in EB-2009-0278 was the Board's stated intention to calculate a Rural and Remote Rate Protection factor annually for API in order to calculate the annual change in distribution rates and Rural or Remote Electricity Rate Protection ("RRRP") funding. In its findings the Board stated:

*"The Board intends to calculate an RRRP adjustment factor annually for Algoma Power, with rates and the RRRP amount for the rate year affected accordingly. Every year the Board will communicate the RRRP adjustment factor to Algoma Power to ensure that it is reflected in Algoma Power's rates application. Should Algoma Power not file either an IRM or a cost of service application, the Board will on its own motion initiate a proceeding in this regard."*<sup>2</sup>

In that context, API filed its first incentive regulation ("IR") application, EB-2011-0152, which proposed a form of IR that combines aspects of the Incentive Regulation Mechanism ("IRM") with the adjustment of electricity distribution rates contemplated in O. Reg. 442/01. The Board issued its final Decision and Order in the matter of EB-2011-0152 on March 6, 2012.

This Application is consistent with the Board's Decisions in EB-2009-0278 and in EB-2011-0152.

The Partial Decision and Order<sup>3</sup> in API's 2025 cost-of-service rate-setting application approved a service revenue requirement of \$34,473,744 based on calculations including

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<sup>2</sup> Decision and Order, EB-2009-0278, November 11, 2010, p.8

<sup>3</sup> Draft Rate Order RRWF following Partial Decision and Order in EB-2024-0007, dated November 26, 2024.

the use of interim cost of capital parameters. At the time of the Partial Decision, the OEB had not yet released its Decision in its Generic Proceeding on Cost of Capital<sup>4</sup>.

Through the issuance of two accounting orders, the OEB deemed the cost of capital parameters issued in 2024 for 2025 rate filings as “interim” and established new variance accounts.

In its Decision and Order in its Generic Cost of Capital Proceeding, the OEB issued updated cost of capital parameters, with implementation provisions for implementing the updated parameters.

Accordingly, API has included proposals in its API Rate Design Model to adjust the cost of capital and PILS components of the revenue requirement to reflect the updated cost of capital parameters with the January 1, 2026 rate adjustments.

Specifically, the short term debt rate and return on equity rates have been updated, resulting in updates to the return on capital and grossed-up PILS components of Revenue Requirement. No adjustment was required to the long term debt rate used to establish the 2025 revenue requirement, as the OEB’s deemed rate was not used in the calculations (API’s actual debt rates were used).

The corresponding adjusted 2025 base revenue requirement is \$33,362,059 (considering no change to the 2025 approved level of revenue offsets). The supporting re-calculation of the revenue requirement is outlined in section 1.4 below.

Accordingly, API was also able to calculate the 2025 entries into the newly established variance accounts: a principal value of \$(325,232) has been calculated as the credit owing to API’s rate payers and the RRRP as a result of the cost of capital impacts to the return and grossed-up PILS elements of the revenue requirement calculation. The calculations of the DVA balance, proposed rate riders, and RRRP adjustment are outlined in section 1.7 below.

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<sup>4</sup> Decision in EB-2024-0063 dated March 27, 2025.

In all other respects, this Application was prepared in accordance with Chapter 3, Incentive Rate Setting Applications, of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2025 Edition for 2026 Rate Applications, dated June 19, 2025 (the "Filing Requirements"). Attachment H to this Application is the completed 2026 IRM Checklist, demonstrating where each of the applicable Filing Requirements has been fulfilled.

API's proposed distribution rates and RRRP funding for the 2026 rate year are based on the calculations performed in the API 2026 Rate Design Model (the "API Rate Design Model", included as Attachment C). All other rates and charges referenced in this Manager's Summary and included in the accompanying 2026 Proposed Tariff and Bill Impact Model (Attachment G) are based on the output of the OEB's 2026 IRM Rate Generator Model (the "Rate Generator" or the "Model"). API has included as Attachment F to this Application a pdf version of the Proposed Tariff which reflects the outputs of the Rate Generator and Rate Design models, as appropriate. API's Tariff and Bill Impact Model also calculates appropriate bill impacts which consider API's specific circumstances for the following items:

- Makeup of the R1 class (two subclasses- R1(i) and R1(ii));
- Application of the Distribution Rate Protection is applied to the R1(i) customers;
- The RRRP adjustment to distribution rates for R1 and R2 classes (calculated in the Rate Design model); and
- The Rate Design change for the Seasonal rate class (calculated in the Rate Design model).

API has reviewed the pre-populated information in the OEB's 2026 Rate Generator model for accuracy, including the billing units, customer numbers, and the current tariff. API has worked with OEB staff to make adjustments to properly reflect API's circumstances. API confirms it has not made any adjustments to its 2024 RRR filings since the filing in April 2025.

The following table summarizes API's 2026 proposed distribution rates, as compared to its current approved rates. The proposed 2026 rates reflect adjustments to the 2025



revenue requirement for cost of capital, the 2026 RRRP Adjustment or Price Cap Adjustment as applicable, as well as the 2026 adjustment for transition to fixed rates for seasonal customers.

**Table 1 – Distribution Rate Summary**

Rate Class	Distr. Vol Billing Unit	Current MFC	Current Volumetr ic Charge	Propose d MFC	Propose d Volumetr ic Chagre	%Change MFC	% Change Vol Charge
Residential - R1(i)	N/A	\$ 67.36	N/A	\$ 70.56	N/A	4.75%	N/A
Residential - R1(ii)	kWh	\$ 30.21	0.0425	\$ 31.64	0.0445	4.73%	4.71%
Residential - R2	kW	\$ 777.31	4.0276	\$ 814.23	4.2189	4.75%	4.75%
Seasonal	kWh	\$ 99.05	0.0459	\$ 105.13	0.0250	6.14%	-45.53%
Street Lighting	kWh	\$ 2.24	0.3618	\$ 2.29	0.3695	2.23%	2.13%
MicroFIT	N/A	\$ 5.00	N/A	\$ 5.00	N/A	0.00%	N/A

## 1.2 APPLICABILITY OF RATE ADJUSTMENT MECHANISMS BY CLASS

API has four customer classifications:

### i. Residential Service Classification

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the *Ontario Energy Board Act, 1998*) made under the *Ontario Energy Board Act, 1998*.

#### RESIDENTIAL – R1

- This classification refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis.

#### RESIDENTIAL – R2

- This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis.

### ii. Seasonal Customer Service Classification

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year.

### iii. Street Lighting Service Classification

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved OEB street lighting load shape template.

### iv. microFIT Generator 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.

API's electricity distribution rates for Residential Service Classification (both Residential – R1 and Residential – R2) are adjusted in accordance with O. Reg. 442/01. The electricity distribution rates for these classes are adjusted in line with the average of rate adjustments of select rate classes of other distributors in the most recent rate orders, as calculated by the Board (the "RRRP Adjustment Factor"). API is submitting this Application with a placeholder 2026 RRRP Adjustment Factor of 4.75%, based on the final 2025 RRRP Adjustment Factor. API acknowledges that the Board will determine the actual RRRP Adjustment Factor for 2026 electricity distribution rates in due course and that the API Rate Model and the 2026 IRM Model will then be updated accordingly.

The electricity distribution rates for the Seasonal Customer Service Classification and the Street Lighting Service Classification are not subject to the restrictions of O. Reg. 442/01 and will be determined in a manner consistent with a price cap form of incentive regulation.

API is submitting this Application with a price cap adjustment of 3.1%. This is based on the 2026 rate-setting parameters issued by the OEB: an inflation factor of 3.7%<sup>5</sup>, a productivity factor of 0.0%, and a stretch factor of 0.6%<sup>6</sup>.

On April 2, 2015, the Board issued the Board Policy, "*A New Residential Rate Design for Residential Electricity Customers*"; EB-2012-0410. Under this policy, electricity distributors are to structure residential rates so that all the costs for distribution service are collected through a fixed monthly charge. In its 2023 IRM Application (EB-2022-0014), API completed the transition to fully fixed distribution rates for its Residential R1(i) class. API continues to apply this policy to its Seasonal rate class, in accordance with the Board's findings in API's 2016 IRM application.<sup>7</sup> In its 2025 COS Decision, the OEB approved API's proposal to defer a 2025 fixed-variable split adjustment in the interest of rate mitigation, for the customers at the 10<sup>th</sup> percentile of consumption, with the understanding that API will resume the transition to fixed seasonal distribution rates in future years, subject to bill mitigation considerations<sup>8</sup>.

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<sup>5</sup> Issued via OEB Letter on June 11, 2025

<sup>6</sup> Placeholder value pending the release of the Total Cost Benchmarking updates for 2024, to be issued in 2025.

<sup>7</sup> Decision and Order, EB-2015-0051, dated December 10, 2015, page 11

<sup>8</sup> Page 47 in Settlement Proposal supporting Partial Decision in EB-2024-0007, dated November 19, 2024.

The following table summarizes the applicability of each rate adjustment mechanism to each of API's rate classes. API notes the price Cap IR adjustment is applied to all rate classifications' revenue requirements (except MicroFIT), but ultimately the distribution rate changes for the R1 and R2 classes are driven by the RRRP Adjustment factor.

**Table 2 – Applicability of Rate Adjustment Mechanisms**

Rate Class [Description]	RRRP Adjustment Factor (O.Reg. 442/01)	Price Cap IR Adjustment Factor*	Residential Rate Design Transition
R1(i) [Traditional Residential]	X		
R1(ii) [Deemed Residential - Demand <50 kW] <sup>9</sup>	X		
R2 [Deemed Residential - Demand >50 kW] <sup>10</sup>	X		
Seasonal [Occupancy < 8 months/year]		X	X
Street Lighting		X	
microFIT			

API's R1 residential customers are eligible for Distribution Rate Protection (DRP) under O. Reg 198/17 s. 2(1)2. Customers eligible for DRP will have a cap on the maximum monthly base distribution charge. However, as DRP does not affect API's rate design it is not discussed further in this application. The annual DRP is adjusted effective July 1 of each year, so API does not anticipate any changes to the DRP effective January 1, 2026.

<sup>9</sup> The R1(ii) rate class includes customer that would be classified as GS<50 or USL in the absence of O.Reg. 442/01

<sup>10</sup> The R2 rate class includes customers that would be classified as GS>50 in the absence of O.Reg. 442/01

### 1.3 ELEMENTS OF THE APPLICATION

This 2026 4<sup>th</sup> Generation Incentive Rate-setting Application, includes discussion of the items listed below, with the relevant section of the Filing Requirements included in parentheses where applicable:

- 2026 Rate Design, including:
  - Price cap adjustment for 2026 rates (3.2.1)
  - RRRP Adjustment for Residential classes
  - Residential Rate Design Transition (3.2.3)
- Retail Transmission Service Rates (3.2.4)
- Review and disposition of Group 1 DVA balances (3.2.6)
- Tax changes (3.2.8)
- Bill Impacts

With respect to section 3.2.10 of the Filing Requirements, API confirms its ROE is within the earnings deadband of +/- 300 basis points from its 2024 OEB- Approved ROE. API's deemed ROE for 2024 is 8.52% and the achieved ROE for 2024 was 7.95%.

For greater clarity, this Application does not include any claims, changes, requests or proposals in relation to any of the following items:

- Advanced Capital Module (3.3.1)
- Revenue-to-cost ratio adjustments (3.2.2)
- Z-factor claims (3.2.9)
- Incremental Capital Module (3.3.2)
- 'Eligible Investments' (3.3.3)
- Low Voltage Rates (3.2.5)

The following table, as required by the Filing Requirements, summarizes API's rate proposals included in this Application:

**Table 3 – Applicable Elements of the Application**

<b>Description/Item</b>	<b>Applicability of Section</b>
Annual Adjustment Mechanism	Yes-Price Cap IR
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	No
Retail Transmission Service Rates	Yes
Group 1 Deferral and Variance Account Disposition/Recovery	No- threshold not met
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	No
Group 2 Deferral and Variance Account Disposition/Recovery	Yes (Cost of Capital Update Accounts only)
Residential Rate Design (ie: transitioning to fully fixed rates)	Yes- Seasonal Class Only
Z-Factor Claims	No
Incremental Capital Module/Advanced Capital Module	No
Rate Year Alignment	No
Requests for new utility-specific DVAs	No
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	Yes* - see discussion re: future adjustments to 1595-2022 sub-account
Non-Mechanistic Changes (ex: creation or addition of a new rate class)	No- see section re: cost of capital update/Cost of Capital DVA disposition.
Rate design where bill mitigation plans need consideration	No
Other Items/Requests of Note	Cost of capital update for 2026 rates; Cost of capital DVAs disposition for 2025 changes.

#### 1.4 2026 RATE DESIGN (INCLUDING ADJUSTMENTS TO 2025 COST OF CAPITAL)

In API's 2025 cost of service proceeding, EB-2024-0007, the Board approved the following allocation of class revenues and revenue-to-cost ("R/C") ratios as the basis of the electricity distribution rates effective January 1, 2025.

**Table 4 – Approved Revenue Allocation and Revenue-to-Cost Ratios**

<b>EB-2024-0007 Approved Revenue to Cost Ratios</b>				
	<b>Allocation of Service Revenue Requirement (100% R-C Ratio)</b>	<b>Misc. Revenue</b>	<b>LF X Proposed Rates</b>	<b>Approved Revenue to Cost Ratio</b>
Residential - R1	\$ 21,640,232	\$ 519,971	\$ 22,482,502	106.29%
Residential - R2	\$ 8,341,611	\$ 149,230	\$ 7,474,952	91.40%
Seasonal	\$ 4,254,201	\$ 110,593	\$ 3,505,478	85.00%
Street Lighting	\$ 237,701	\$ 6,660	\$ 224,359	97.19%
<b>Total</b>	<b>\$ 34,473,745</b>	<b>\$ 786,454</b>	<b>\$ 33,687,291</b>	

Since the 2025 approved R/C ratios are within the OEB's policy range for each rate class, no adjustments to these ratios were required during API's 2026-2029 IRM term.

API has interpreted the guidance in the OEB's Decision on Cost of Capital and assumed no changes to the 2025 rate design in order to implement the updated Cost of Capital. <sup>11</sup>

The following calculations outline the updated 2025 revenue requirement as a result of the final Cost of Capital Decision:

**Table 5 – 2025 Cost of Capital Adjustment for Generic Proceeding Outcome**

<sup>11</sup> "Any adjustment to base rates should use only data from the final approved revenue requirement calculation and billing determinants (no updated forecast)" – page 92 of Decision in EB-2024-0063. Dated March 27, 2025.

2025 Cost of Capital- Approved based on Interim ROE, STD Rates					2025 Cost of Capital- Updated for Final ROE, STD Rates					Revenue Requirement Impact
	(%)	(\$)	(%)	(\$)		(%)	(\$)	(%)	(\$)	
<b>Debt</b>					<b>Debt</b>					
Long-term Debt	56.00%	\$100,482,870	5.12%	\$5,143,825	Long-term Debt	56.00%	\$100,482,870	5.12%	\$5,143,825	\$ -
Short-term Debt	4.00%	\$7,177,348	5.04%	\$361,738	Short-term Debt	4.00%	\$7,177,348	3.91%	\$280,634	(\$81,104)
<b>Total Debt</b>	60.00%	\$107,660,217	5.11%	\$5,505,563	<b>Total Debt</b>	60.00%	\$107,660,217	5.04%	\$5,424,459	(\$81,104)
										\$ -
<b>Equity</b>					<b>Equity</b>					\$ -
Common Equity	40.00%	\$71,773,478	9.25%	\$6,639,047	Common Equity	40.00%	\$71,773,478	9.00%	\$6,459,613	(\$179,434)
Preferred Shares	0.00%	\$ -	0.00%	\$ -	Preferred Share	0.00%	\$ -	0.00%	\$ -	\$ -
<b>Total Equity</b>	40.00%	\$71,773,478	9.25%	\$6,639,047	<b>Total Equity</b>	40.00%	\$71,773,478	9.00%	\$6,459,613	(\$179,434)
										\$ -
<b>Total</b>	100.00%	\$179,433,696	6.77%	\$12,144,610	<b>Total</b>	100.00%	\$179,433,696	6.62%	\$11,884,072	(\$260,538)

Consequently a reduction in the level of PILS has also been assessed.



**Table 6 – Impact of Cost of Capital Changes to 2025 PILS**

2025 Grossed Up PILS- Approved based on Interim ROE				2025 Grossed Up PILS Updated for Final ROE			
Particulars			Per Board Decision	Particulars			Per Board Decision
<u>Determination of Taxable Income</u>				<u>Determination of Taxable Income</u>			
Utility net income before taxes			\$6,639,047	Utility net income before t		\$6,459,613	N/A
Adjustments required to arrive at taxable			(\$3,940,913)	Adjustments required to		(\$3,940,913)	N/A
Taxable income			\$2,698,134	Taxable income		\$2,518,700	N/A
<u>Calculation of Utility income Taxes</u>				<u>Calculation of Utility income Taxes</u>			
Income taxes			\$715,005	Income taxes		\$667,456	N/A
Gross-up of Income Taxes			\$257,791	Gross-up of Income Taxes		\$240,647	N/A
Grossed-up Income Taxes			\$972,797	Grossed-up Income Taxes		\$908,103	(\$64,694)
<u>Tax Rates</u>				<u>Tax Rates</u>			
Federal tax (%)			15.00%	Federal tax (%)		15.00%	N/A
Provincial tax (%)			11.50%	Provincial tax (%)		11.50%	N/A
Total tax rate (%)			26.50%	Total tax rate (%)		26.50%	N/A

The updated 2025 revenue requirement of \$34,148,513 (service revenue requirement based on the calculations below) therefore becomes the starting point for 2026 IRM adjustments and RRRP calculations.

**Table 7 – 2025 Revenue Requirement, Adjusted for Generic Cost of Capital Proceeding**

2025 Revenue Requirement- Approved based on Interim ROE, STD Rates				2025 Revenue Requirement - Updated for Final ROE, STD Rates			
OM&A Expenses			\$ 15,348,227.01	OM&A Expenses		\$ 15,348,227.01	\$ -
Amortization/Depreciation			\$ 5,748,110.61	Amortization/Depreciation		\$ 5,748,110.61	\$ -
Property Taxes			\$ 260,000.00	Property Taxes		\$ 260,000.00	\$ -
			\$ -			\$ -	\$ -
Income Taxes (Grossed up)			\$972,797	Income Taxes (Grossed up)		\$908,103	(\$64,694)
Other Expenses				Other Expenses			
Return				Return			\$ -
Deemed Interest Expense			\$5,505,563	Deemed Interest Expense		\$5,424,459	(\$81,104)
Return on Deemed Equity			\$6,639,047	Return on Deemed Equity		\$6,459,613	(\$179,434)
							\$ -
<u>Service Revenue Requirement (before Revenues)</u>				<u>Service Revenue Requirement (before Revenues)</u>			
			\$ 34,473,744.26			\$ 34,148,512.75	(\$325,232)
							\$ -
Revenue Offsets			\$ 786,453.96	Revenue Offsets		\$ 786,453.96	\$ -
Base Revenue Requirement			\$ 33,687,290.30	Base Revenue Requirement		\$ 33,362,058.79	(\$325,232)

API's proposal, consistent with its interpretation of the Cost of Capital Decision guidance, is to adjust the revenue requirement allocations (Fixed and Variable amounts) consistently by the same factor (as opposed to adjusting the cost allocation and rate design from the

2025 COS), which is the % change in the 2025 base revenue requirement after the cost of capital decision outcomes. The calculation of this factor is outlined below:

**Table 8 – Revenue Requirement Adjustment Factor (for 2025 Cost of Capital)**

2025 Approved Base Revenue Requirement- Using Interim Cost of Capital Parameters				\$ 33,687,290
2025 Updated Base Revenue Requirement- Using Final Cost of Capital Parameters				\$ 33,362,059
Difference in Revenue Requirement				-\$ 325,232
% Change in Revenue Requirement (Cost of Capital Adj Factor)				-0.97%

Accordingly, API has calculated the following cost of capital-adjusted base revenue requirement allocations per customer class:

**Table 9 – 2025 Revenue Requirement Adjustment for Cost of Capital**

	2025 Approved Base Revenue per Class	2025 Cost of Capital Update RR Adjustment Factor	Adjusted Base Revenue Requirement per Class- Cost of Capital Adjustment	2025 Allocated BRR Adjustment
Residential - R1	\$ 22,482,502	-0.97%	\$ 22,265,446	-\$ 217,056
Residential - R2	\$ 7,474,952	-0.97%	\$ 7,402,786	-\$ 72,166
Seasonal	\$ 3,505,478	-0.97%	\$ 3,471,635	-\$ 33,843
Street Lighting	\$ 224,359	-0.97%	\$ 222,193	-\$ 2,166
<b>Total</b>	<b>\$ 33,687,291</b>		<b>\$ 33,362,059</b>	<b>-\$ 325,232</b>

Table 10 below shows the approved rate design for the cost of capital adjusted electricity distribution rates effective January 1, 2025, using equivalent electricity distribution rates. Equivalent electricity distribution rates are those rates required for API to recover its base revenue requirement in the absence of RRRP funding.

**Table 10 – 2025 Cost of Capital Adjusted Rate Design (Equivalent Rates)**

Equivalent Rates Calculation- Cost of Capital Adjusted												
			kWh	kW	Allocated Revenue Requirement	Fixed Allocation	Variable Allocation	Transformer Ownership Allowance	Fixed	Variable	Monthly Service Charge	Variable Charge
Residential - R1	kWh	9,705	128,336,485		\$ 22,265,446.31	64.12%	35.88%		\$ 14,276,242	\$ 7,989,204	122.58	0.0623
Residential - R2	kW	46		345,623	\$ 7,402,785.62	26.27%	73.73%	(184,470)	\$ 1,944,486	\$ 5,458,300	3,522.62	16.3264
Seasonal	kWh	2,719	5,961,327		\$ 3,471,634.62	92.19%	7.81%		\$ 3,200,384	\$ 271,250	98.09	0.0455
Street Lighting	kWh	1,129	536,180		\$ 222,192.94	13.53%	86.47%		\$ 30,055	\$ 192,138	2.22	0.3583
Total		13,599			\$ 33,362,059.49				\$ 19,451,166	\$ 13,910,893		
										\$ 33,362,059		

Equivalent Distribution Rates Required to Recover the Cost of Capital - Adjusted 2025 Base Revenue Requirement in the absence of RRRP Funding												
2025 Accepted Equivalent Electricity Distribution Rates												
Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,705	128,336,485		64%	36%	122.58	0.0623	14,276,242	7,989,204		22,265,446
Residential - R2	kW	46		345,623	26%	74%	3,522.62	16.3264	1,944,486	5,642,770	(184,470)	7,402,786
Seasonal	kWh	2,719	5,961,327		92%	8%	98.09	0.0455	3,200,384	271,250		3,471,635
Street Lighting	kWh	1,129	536,180		14%	86%	2.22	0.3583	30,055	192,138		222,193
Total		13,599							\$19,451,166	\$14,095,363	(\$184,470)	\$33,362,059

Next, API indexed the 2025 cost of capital adjusted class-specific revenues by the price cap adjustment factors for 2026. This step is necessary to determine the 2026 revenue requirement for the R1 and R2 rate classes, allowing the RRRP Adjustment Factor to be applied, and RRRP funding to be calculated. Tables 11 a-b below show the calculation of the 2026 price cap adjustment factor, and the results of applying this factor to the approved cost of capital adjusted 2025 revenues. The indexing adjustment is applied to both fixed and variable revenues such that the fixed/variable splits remain as accepted in EB-2024-0007.

**Table 11a – 2026 Price Cap Adjustment**

Price Cap for 2026 Electricity Distribution Rates		
Price Cap Metric	Status	Value
Inflation Factor	Final	3.70%
Productivity Factor	Final	0.00%
Stretch Factor	Assigned	0.60%
Price Cap Index	Calculated	3.10%

**Table 11b – 2026 Indexed Revenue**

Customer Class	Cost of Capital Adjusted 2025 Revenues by Class				IRM Indexed Revenue for 2026 (Using the 2026 Price-Cap Index)			
	Fixed	Variable (incl TA)	Transformer Allowance	Variable ( Base RR before TA	IRM Index	Revenues		
						Fixed	Variable	Total
Residential - R1	\$ 14,276,241.93	\$ 7,989,204.38	\$ -	\$ 7,989,204.38	1.031	14,718,805	8,236,870	22,955,675
Residential - R2	\$ 1,944,485.60	\$ 5,642,770.02	-\$ 184,470.00	\$ 5,458,300.02	1.031	2,004,765	5,627,507	7,632,272
Seasonal	\$ 3,200,384.28	\$ 271,250.33	\$ -	\$ 271,250.33	1.031	3,299,596	279,659	3,579,255
Street Lighting	\$ 30,054.56	\$ 192,138.38	\$ -	\$ 192,138.38	1.031	30,986	198,095	229,081
Total	\$ 19,451,166.37	\$ 14,095,363.12	-\$ 184,470.00	\$ 13,910,893.12		20,054,153	14,342,131	34,396,283

In Table 12 below, the 2025 approved electricity distribution rates for the Residential – R1 and Residential – R2 customers classes have been indexed by the placeholder 2026 RRRP Adjustment Factor of 4.75%. This approach is consistent with O. Reg. 442/01 and past OEB decisions on API's IRM applications. API's R1 Class has been divided into two subclasses, as outlined under the "Applicability of Rate Adjustment Mechanisms by Class" section of this Application. The establishment of two subclasses within the R1 rate class was first required in API's 2016 IRM Application (EB-2015-0051), in order to appropriately comply with the Board's policy in relation to the transition to fully fixed distribution rates for traditional residential customers (Residential R1(i)). API has maintained the same customer counts and billing determinants for the revenue calculation for each rate class that were approved in its 2025 cost of service application.

The 2026 calculated revenue from the R1 and R2 rate classes is then compared with the Test Year revenue requirement allocated to these two classes, following the cost of capital adjustment and the application of the 2026 price cap index described previously. The difference between the revenue calculated from RRRP-adjusted rates, and the Residential revenue requirement adjusted by the price cap index, is the RRRP funding required for 2026.

The 2026 revenue requirement allocated to these two classes is \$30,587,947 the sum of \$22,955,675 for R1 and \$7,632,272 for R2 from Table 11b. The revenue recoverable through distribution rates is derived using the 2025 Test Year approved billing determinants and the 2026 proposed rates (which are the 2025 cost of capital adjusted rates indexed by the placeholder RRRP Adjustment factor). The difference is compensated by the RRRP funding amount of \$20,314,394 as shown in Table 12.

**Table 12 – Determination of R1 and R2 2026 Distribution Rates and RRRP Funding**

Revenue Component								R1	R2	Total R1+R2
Indexed Revenue Attributable to Residential Rate Classes for 2026								22,955,675	7,632,272	30,587,947
<b>Total</b>								<b>22,955,675</b>	<b>7,632,272</b>	<b>30,587,947</b>
2026 Application of Rate Indexing Methodology										
Delivery Charges Indexed by Simple Average of Other LDC Increases in Current Year										
Simple Average Increase in Delivery Charge for 2026 using the 2025 Board Calculated RRRP Adjustment Factor										4.75%
Customer Class	Metric	Average # of Customers*	Billing Determinant		F/V Split		Distribution Rates		Revenue	
			kWh*	kW*	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable
Residential - R1 (i)	kWh	8116	99,118,975		100.0%	0.0%	70.56	-	6,871,581	-
Residential - R1 (ii)	kWh	997	29,217,510		22.6%	77.4%	31.64	0.0445	378,661	1,300,179
Residential - R2	kW	46		345,623	23.6%	76.4%	814.23	4.2189	449,455	1,458,147
Transformer Ownership Allowance (not indexed) - Attributable to the Residential - R2 class										(184,470)
The Rural and Remote Rate Protection Amount Required for 2026										\$ 20,314,394
One Time RRRP Adjustment for 2025 Cost Of Capital DVA Impact										-\$ 298,347.03
2026 RRRP Proposal, adjusted for disposition of R1/R2 2025 Cost of Capital DVA Disposition										\$ 20,016,047.36

Consistent with the option identified in the OEB's Cost of Capital Decision, API is proposing to dispose of the 2025 principal balance accumulated in account 1508-Other Regulatory Assets, Sub-Account Return on Equity (ROE) Variance Account, and account 1508-Other Regulatory Assets, Sub-Account Deemed Short Term Det Rate (DSTDR) Variance Account. API has assessed a component of these Variance Account balances which are owing as a RRRP offset, amounting to a (\$298,347) credit. As a result, API's adjusted 2026 proposed RRRP funding amount is \$20,016,047, reflecting the offsetting adjustment from the 2025 Cost of Capital reductions (further outlined below in section 1.7)

Table 13 provides the calculation of the Seasonal and Street Lighting class electricity distribution rates for 2026, applying the 3.1% price cap adjustment factor to the 2025 approved rates (adjusted for cost of capital) for these rate classes. Since these rate classes are not subject to RRRP funding, and no R/C ratio adjustments are required, many of the additional rate design steps included in prior IRM applications are no longer required for these rate classes. The ongoing transition to a fixed rate for API's seasonal class is discussed in the following section of this Application.

**Table 13 – 2026 Rate Adjustments – Seasonal and Street Lighting**

2026 Distribution Base Rate Determination for Non-RRRP Rate Classes										
Customer Class	Metric	Average # of Customers	kWh	2025 Cost of Capital Adj		2026 Indexed Rates		2026 Revenues		
				Monthly Service Charge	Variable Charge	Monthly Service Charge	Variable Charge	Fixed	Variable	Total Revenue
Seasonal (before rate design adj)	kWh	2,719	5,961,327	98.09	0.0455	101.13	0.0469	3,299,670	279,586	3,579,256
Street Lighting	kWh	1,129	536,180	2.22	0.3583	2.29	0.3695	31,025	198,119	229,144

## 1.5 RESIDENTIAL RATE DESIGN TRANSITION

On April 2, 2015, the Board issued the Board Policy, “A New Residential Rate Design for Residential Electricity Customers”; EB-2012-0410. Under this policy, electricity distributors are to structure residential rates so that all the costs for distribution service are collected through a fixed monthly charge. API notes that since January 1, 2023, the Residential R1(i) been charged based on fully fixed distribution rates and no further adjustments under the Residential Rate Design Transition are needed for R1(i).

### Residential Rate Transition – Seasonal Class

In its Decision and Order in the matter of EB-2015-0051, the Board found that:

*“Algoma Power shall apply the rate design policy to its Seasonal customer class and transition to a fully fixed rate over a nine year period; eight years at \$4, and the residual increase over the ninth year”<sup>12</sup>*

In its Decision and Order in the matter of EB-2024-0007, the Settlement Proposal underpinning the OEB’s Decision indicated that for 2025 rates, API would maintain the existing fixed-variable split for the seasonal class as a rate mitigation measure, and that in 2026 and beyond, API would resume the transition to seasonal fully fixed rates, subject to future rate mitigation considerations.

Therefore, API has now proposed to continue an additional incremental \$4 increase to the fixed rate, with offsetting decreases in the volumetric rate with the 2026 rates. The bill impacts for seasonal customers, including those at the 10<sup>th</sup> percentile of consumption, are below the OEB’s 10% threshold for rate mitigation considerations.

The first section of Table 14 shows the data associated with the Seasonal rate class following the application of the 2026 price cap index. This information is consistent with Table 13 above.

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<sup>12</sup> Decision and Order, EB-2015-0051, December 10, 2015, p.11

**Table 14 – Revenue Decoupling: Seasonal Rate Class**

Rate Class	Customers/ Connections		Test Year Consumption	2026 Indexed Rates		Proposed Revenues (before FV Adj)			Existing Split	
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total	Fixed	Variable
			kWh		kWh	\$	\$	\$		
Seasonal	Customers	2,719	5,961,327	\$ 101.13	\$ 0.0469	3,299,670	279,586	3,579,256	92.2%	7.8%
Revenue Decoupling - Seasonal										
				2026	2027	2028	2029	2030		
Indexed Monthly Service Charge (post IRM adjustment for 2026)				\$ 101.13	\$ 105.13	\$ 109.13	\$ 109.70	\$ 109.70		
Monthly Service Charge to Achieve 100% Recovery				\$ 109.70						
Monthly Service Charge Increment				\$ 4.00	\$ 4.00	\$ 0.57	\$ -	\$ -		
Proposed Monthly Service Charge				\$ 105.13	\$ 109.13	\$ 109.70	\$ 109.70	\$ 109.70		
2026 Proposed Seasonal Rates - Calculate Volumetric Rate Based on Change in F/V Split										
Rate Class	Customers/ Connections		Test Year Consumption	Proposed Rates		Proposed Revenues			F/V Split	
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total	Fixed	Variable
			kWh		kWh	\$	\$	\$		
Seasonal	Customers	2,719	5,961,327	\$ 105.13	\$ 0.0250	3,430,182	149,074	3,579,256	95.8%	4.2%
Revenue Reconciliation - Volumetric Rate Rounded to 4th Decimal Place										
Rate Class	Customers/ Connections		Test Year Consumption	Proposed Rates		Proposed Revenues				
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total		
			kWh		kWh	\$	\$	\$		
Seasonal	Customers	2,719	5,961,327	\$ 105.13	\$ 0.0250	3,430,182	149,033	3,579,215		
Difference due to Rounding of Volumetric Rate:					\$	\$ -	-\$ 41.07	-\$ 41.07		
					%	0.0000%	-0.0276%	-0.0011%		

The section of Table 14 titled “Revenue Decoupling - Seasonal” follows the guidelines related to the Board’s Policy for transition to fully fixed rates. API proposes to continue implementing annual increments of \$4 to the monthly service charge, which will achieve fully fixed rates in a future year (currently forecasted to be 2028, subject to any further bill mitigation considerations). The resultant rate design for API’s Seasonal class is shown in the lower section of Table 14.

API determined, based on 2019 data, that 10% of its seasonal customers consume 15 kWh or less on a monthly basis. To determine this level of consumption at the tenth percentile, API used a full data set of all customers with a complete twelve-month billing cycle for the period of January 1 to December 31, 2019. Using Excel’s percentile function,

the twelve-month consumption at the tenth percentile was 181 kWh per year or 15 kWh per month. As noted in the Bill Impact section of the Application, the total bill impact for a Seasonal customer consuming 15 kWh per month is an increase of \$8.48, or 8.6%.

Neither seasonal customers at the 10<sup>th</sup> percentile or any other rate classifications have bill impacts exceeding 10%, therefore no rate mitigation plan is required per the Filing Requirements.



## 1.6 RETAIL TRANSMISSION SERVICE RATES (“RTSR”)

API is proposing 2026 Retail Transmission Service Rates (“RTSR”) that are compliant with the Board’s Guideline issued March 31, 2025. API’s proposed 2026 RTSR rates are calculated in Tabs 10-15 of the 2026 IRM Model. An electronic version of the Model has been filed with this Application, and a copy of the Model has been provided in Attachment B to this Application (live excel model also provided separately). The most recently uniform transmission rates (“UTRs”) have been populated in tab 11 of the Rate Generator model, and API will work with OEB Staff to update the UTRs should preliminary or final UTRs for 2026 be released in time for the Decision in this matter.

API has also populated the historical wholesale transmission purchases for 2024 in tab 12 of the Rate Generator.

API has calculated the Retail Transmission Rates for EVCs based on a factor of 0.17 multiplied by the calculated proposed RTSRs for the R2 Class. API has identified billing units for possible customers that may qualify for the EVC rate and requests OEB Staff’s assistance in adjusting the billing determinants on Tab 10. RTSR Current Rates in order to reflect the forecasted EVC eligible volumes.

API’s proposed RTSR effective January 1, 2026 are shown below.

**Table 15 – RTSR Summary**

Rate Class	Unit	Current RTSR- Network	Proposed RTSR- Network	Current RTSR- Connection	Proposed RTSR- Connection
Residential R1 Service Classification	\$/kWh	0.0117	<b>0.0120</b>	0.0085	<b>0.0086</b>
Residential R2 Service Classification	\$/kW	4.4756	<b>4.5851</b>	3.2406	<b>3.2680</b>
Residential R2 Service Classification - EV Charging Rate	\$/kW	N/A	<b>0.7795</b>	N/A	<b>0.5556</b>
Seasonal Customers Service Classification	\$/kWh	0.0117	<b>0.0120</b>	0.0085	<b>0.0086</b>
Street Lighting Service Classification	\$/kW	3.2408	<b>3.3201</b>	2.3377	<b>2.3575</b>

## 1.7 REVIEW AND DISPOSITION OF GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In accordance with the Filing Requirements, API verified pre-populated values and otherwise populated the relevant Group 1 Deferral and Variance Accounts (“DVA”) tabs within the 2026 IRM Rate Generator Model. A version of the DVA Continuity is provided in Attachment B to this Application. API confirms the opening principal and interest amounts in the Group 1 balances reconcile with the most recently approved closing balances.

In the table below, the threshold test using the potential claim for Group 1 Sub-Total (including Account 1589 - Global Adjustment), yields a value of \$(0.0005) per kWh which does not meet the threshold of +/-0.0010/kWh set out in Chapter 3. Accordingly, API is not proposing disposition of the Group 1 variance accounts. API notes the threshold test has been calculated on the basis that the 2024 activity in 1588 and 1589 are not included as part of the total claim, consistent with the Commodity Account Work Form outcomes, outlined in sections 1.7.3/1.7.4.

### Table 16 – Threshold Test

**Threshold Test**

<b>Total Claim (including Account 1568)</b>	<b>(\$136,810)</b>
<b>Total Claim for Threshold Test (All Group 1 Accounts)</b>	<b>(\$136,810)</b>
<b>Threshold Test (Total claim per kWh) <sup>2</sup></b>	<b>(\$0.0005)</b>

As the threshold has not been exceeded API is not requesting disposition of its Group 1 accounts within this Application. For greater clarification, the following DVA account activity was included as part of the above threshold claim calculation in determining whether to proceed with a disposition request:

- For Accounts 1588 and 1589, interim disposition of 2023 activity (including adjustments) was included while 2024 activity was excluded as it is still being reviewed
- For all other Group 1 accounts (excluding 1588 and 1589), disposition of 2024 activity (including adjustments)

The following table details the reconciliation of the DVA Workform with API RRR filings as at December 31, 2024.

**Table 17 – Reconciliation of DVA Workform to RRR Filings**

Account Descriptions	Account Number	Closing Principal Balance as of	Closing Interest Amounts as of	Closing Principal + Interest Balance as of	2.1.7 RRR As of Dec 31-24	Variance	Other Notes
<b>Group 1 Accounts</b>							
RSVA - Wholesale Market Service Charge	1580	(424,445)	(18,588)	(443,033)	(360,850)	82,183	See reconciliation in <b>Note A</b> below
RSVA - Power (excluding Global Adjustment)	1588	326,668	18,847	345,515	767,622	422,107	See reconciliation in <b>Note B</b> below
RSVA - Global Adjustment	1589	(297,990)	(34,227)	(332,217)	(697,750)	(365,533)	See reconciliation in <b>Note C</b> below
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019)	1595 (2019)	(63,644)	-	(63,644)	-	63,644	See reconciliation in <b>Note D</b> below
<b>Note A:</b> Balance in 2.1.7 filing includes CBR Class B balance which is reported separately in DVA Work Form.							
<b>Note B:</b> Variance a combination of the reversal of 2024 activity (not being requested for disposition at this time) and 2023 current year principal adjustments:				<b>Note C:</b> Variance a combination of the reversal of 2024 activity (not being requested for disposition at this time) and 2023 current year principal adjustments:			
Differences Explained				Differences Explained			
Reversal of 2023 Principal and Interest Activity (Recorded in Adjustments during 2023 column in DVA continuity)		103,430		Reversal of 2023 Principal and Interest Activity (Recorded in Adjustments during 2023 column in DVA continuity)		323,229	
CT 148 true-up of GA Charges based on actual RPP volumes		13,810		Unbilled to actual revenue differences		(11,901)	
CT 1142/142 true-up based on actuals		66,647		CT 148 true-up of GA Charges based on actual Non-RPP volumes		34,675	
Unbilled to actual revenue differences		46,245		Class A GA elimination of timing differences included in Dec 2023.		(14,084)	
CT 148 Recalculated Settlement True-up for 2021 & 2022		(397,682)		CT 148 Recalculated Settlement True-up for 2021		61,135	
CT 148 Recalculated Settlement True-up for 2023		(19,815)		CT 148 Recalculated Settlement True-up for 2022		(21,657)	
CT 142 Recalculated Settlement True-up for 2021 & 2022		(193,125)		CT 148 Recalculated Settlement True-up for 2023		6,224	
CT 142 Recalculated Settlement True-up for 2023		(18,090)		2021 + 2022 Class A Adj funded by API - non-RPP		(5,408)	
2023 Accrued Energy Purchases from MicroFit/Fit generators paid		23,249		2021 + 2022 Class A Reg In Adj funded by API - non-RPP		(6,680)	
MicroFIT/FIT true-up for Dec 2023 - CY		28,000				365,533	
2021 + 2022 Class A Adj funded by API - RPP		(33,453)			Per above	(365,533)	
2021 + 2022 Class A Reg In Adj funded by API - RPP		(41,320)			Unexplained difference	0	
		(422,107)					
Per above		422,107					
Unexplained difference		0					
<b>Note D:</b>							
Balance per 1595 (2010) of Group 1 Accounts in 2.1.7 2022 OEB RRR filing:				(69,644)			
Per Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) Above:				(69,644)			
Difference:				-			
Disposition and Recovery/Refund of Regulatory Balances (2017 and pre-2017) represents a placeholder for Disposition and Recovery/Refund of Regulatory Balances (2010).							
In the Board's Decision in the matter of EB-2009-0278, the Board approved disposition of a Seasonal customer class deferral account which had arisen from an earlier Board Order; EB-2007-0744 issued to API's predecessor, Great Lakes Power Limited. API presented a plan in its 2011 electricity distribution rate application, EB-2009-0278 to dispose of the accumulated balance in the account as at December 31, 2009. The plan was described as follows:							
The 2010 Seasonal Customer Rate Mitigation Plan							
EB-2007-0744 Mitigated Amount of Revenue Requirement	829,600						
Accumulated Balance of Deferral Account as of December 31, 2009	1,935,733						
2010 Forecast of Energy Throughput in the Seasonal Class - kWh	12,622,297						
Forecasted Term of the Deferral Account Recovery (Years)	5						
Rate Rider to Clear the Deferral in Five Years - \$/kWh	0.0307						
In the eleven month period from December 31, 2009 to December 1, 2010, the implementation date, the deferral amount associated with the Seasonal rate class accumulated an additional \$760,467 beyond the amount designated to be disposed. To approve and start to recover this additional amount, API proposed to extend the sunset date on the current rate rider which was set to expire November 30, 2015 to June 30, 2019 in EB-2014-0055 and this was approved in the Final Rate Order dated February 2, 2015. Given the projected significant residual balance once the new sunset date of June 30, 2019 had passed, API requested continuation of the rate rider in its 2020 COS proceeding, which was subsequently approved and will be in effect from January 1, 2020 until December 31, 2023. The residual in this account will be further disposed of in API's next CoS proceeding (2030) given 2 years had not elapsed after expiry of the current rate rider prior to the 2025 COS proceeding.							

As outlined above, API is also proposing to make adjustments in this Application to address the outcomes of the OEB's Generic Proceeding for Cost of Capital and Other Matters. API has forecasted a credit principal balance of \$(325,232) for the applicable sub-accounts of 1508: (\$244,127) in the 1508 Sub-Account ROE Variance Account and (\$81,104) in the 1508 Sub-Account DSTDR Variance account.

API believes the entire 2025 variance can be accurately established using information that is currently available and therefore, proposes to dispose of this account balance in final with this Application. API understands this option was contemplated in the Decision on the

Generic Proceeding<sup>13</sup>. This approach is also consistent with permitted treatments for other accounts where the account balance can be easily forecasted in advance<sup>14</sup>. The allocation methodology and rate design specifics of account disposition are outlined in the section below.

API has also forecasted 2025 interest of (\$10,261) for a total credit disposition of \$(335,493). API has assumed the Q4 2025 OEB prescribed interest rate for regulatory accounts, and proposes to work with OEB staff to update the rate if released in time for the OEB's final Decision and Order in this matter.

API has proposed to allocate the variance consistent with the approved 2025 allocation of revenue requirement among the customer classes. Consistent with the treatment approved in past applications for ACM recoveries and ACM true-ups, API has assumed the impacts allocated to the RRRP-eligible R1 and R2 classes back to the RRRP fund. For the remaining (Seasonal and Street Lighting) classes, API has calculated credit rate riders as outlined in the tables below:

**Table 18 – Proposed Disposition of Cost of Capital Variance Accounts**

EB-2024-0007 Approved Revenue to Cost Ratios									
	Allocation of Service Revenue Requirement	Misc. Revenue	LF X Proposed Rates	Approved Revenue to Cost Ratio		2025 Approved Base Revenue per Class	2025 Cost of Capital Update RR Adjustment Factor	Adjusted Base Revenue Requirement per Class- Cost of Capital Adjustment	2025 Allocated BRR Adjustment
Residential - R1	\$ 21,640,232	\$ 519,971	\$22,482,502	106.29%		\$ 22,482,502	-0.97%	\$ 22,265,446	-\$ 217,056
Residential - R2	\$ 8,341,611	\$ 149,230	\$ 7,474,952	91.40%		\$ 7,474,952	-0.97%	\$ 7,402,786	-\$ 72,166
Seasonal	\$ 4,254,201	\$ 110,593	\$ 3,505,478	85.00%		\$ 3,505,478	-0.97%	\$ 3,471,635	-\$ 33,843
Street Lighting	\$ 237,701	\$ 6,660	\$ 224,359	97.19%		\$ 224,359	-0.97%	\$ 222,193	-\$ 2,166
<b>Total</b>	<b>\$ 34,473,745</b>	<b>\$ 786,454</b>	<b>\$33,687,291</b>			<b>\$ 33,687,291</b>		<b>\$ 33,362,059</b>	<b>-\$ 325,232</b>
					Check to BRR	\$ 1		\$ 1	-\$ 0
			2025 Allocated BRR Adjustment	2025 Projected Interest	Allocated Balance	Disposition Methodology	Billing Unit	Annualized Billing Units (2024 RRR)	Proposed Rate Rider
	Residential - R1	-\$ 217,056	-\$ 6,848	-\$ 223,904	RRRP Reduction	N/A	one time		-\$ 223,904
	Residential - R2	-\$ 72,166	-\$ 2,277	-\$ 74,443	RRRP Reduction	N/A	one time		-\$ 74,443
	Seasonal	-\$ 33,843	-\$ 1,068	-\$ 34,911	Rate Rider- Per Customer	Customer		33,144	-\$ 1.05
	Street Lighting	-\$ 2,166	-\$ 68	-\$ 2,234	Rate Rider - Per kWh	kWh		499,033	-\$ 0.0045
	<b>Total</b>	<b>-\$ 325,232</b>	<b>-\$ 10,261</b>	<b>-\$ 335,493</b>					

API proposes to dispose of the account balances for the Cost of Capital Variance Accounts over a period of 1 year through rate riders effective until December 31, 2026. As

<sup>13</sup> Page 92 of OEB Decision in EB-2024-0063, dated March 27, 2025.

<sup>14</sup> For example, the Chapter 2 Filing Requirements for 2026 Rate Filings dated May 7, 2025, sections 2.9.1.4 and 2.9.1.7 outline the possibility of a distributor proposing a forecast disposition for Retail Service Charges and Pole Attachment Revenue accounts if the account balances can be forecasted with reasonable accuracy.

shown above, API confirms the proposed rate riders (for the applicable classes) are significant (non-zero) with rounding.

### **1.7.1 Adjustments to DVA Balances**

Aside from API's comment in Section 1.7.2 below regarding 1595 (2021), API has not made any adjustments to DVA balances that were previously approved by the Board on a final basis in both Cost of Service ("CoS") and IRM proceedings (i.e. balances that were adjusted subsequent to the balance sheet date that were cleared in the most recent rates proceeding).

### **1.7.2 1595 Residual Balances**

API had included in its initial threshold calculation a request for disposition of the Account 1595 sub-accounts for 2022 as the rate riders expired December 31, 2022. API confirms that its financial statements have been audited for the two financial years since the expiry of the related rate riders (audits completed for 2023 and 2024). API noted that the credit residual balance of (\$160,476) is a result of collections of being greater than expected due to high actual billing determinants realized relative to the billing determinants built into the 2022 IRM modeling.

In preparing for this submission, API had noted that in EB-2024-0007, a request for disposition of 1595 (2021) had been requested for disposition and was subsequently approved. However, API has noted that within the 1595 (2021) account, there was one set of rate riders that had a sunset date of December 31, 2023 (all others rate riders for that period had expired December 31, 2021); the Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020), which was applicable for the Seasonal and Street Lighting service classes. API is requesting that in its 2027 IRM, that any balances that have accumulated in this account (which will be an overall net credit) related to the above, be included in the Group 1 request for disposition at that time. API will continue to record the associated regulatory interest on this account, consistent with other Group 1 accounts.

### **1.7.3 Global Adjustment**

To clarify, although the following narrative related to Global Adjustment has been prepared, API is not seeking disposition of its Group 1 accounts due to the disposition threshold not being exceeded (see Section 1.7 above).

API's balances for accounts 1588 and 1589 were last disposed of in its 2025 Cost of Service Application. The disposition was completed on a final basis and included 1588 and 1589 the balances as of December 31, 2022 plus projected interest.

API had both Class A and Class B customers throughout the period reviewed for possible disposition within this Application, but did not have any transitional customers. Therefore, the relevant tabs have been completed within the 2026 IRM Rate Generator Model to ensure appropriate allocation of Group 1 DVA balances and calculation of rate riders, however no customer-specific rate riders for transition customers are necessary for either 2023 or 2024 disposition.

In accordance with the Filing Requirements, API has completed the Commodity Account Analysis Workform. An electronic copy of the Workform has been filed in conjunction with this Application, and a version of the Workform has been provided in Attachment D to this Application (also submitted in live excel form).

For the 2023 balances, the unexplained discrepancy is within the +/- 1% threshold. The reconciling items are included in the Workform provided.

Unexplained discrepancies for the 2024 are *not* yet within the +/- 1% threshold of total annual IESO GA charges, and the Account 1588 balance relative to cost of power exceeds the +/- 1% threshold as well. See Disposition of DVA Balances section for further comments and details regarding API's proposed treatment of these accounts.

Based on the status of the reconciliations for 2023 and 2024, if the disposition threshold had been exceeded, API had intended to propose to dispose of the 2023 1588 and 1589 balances on an interim basis, and then not to dispose of the 2024 balances as review work remains on-going for that year.

The interim disposition proposal for 2023 considers the potential for prior-year impacts from yet-to-be determined 2024 reconciling items.

API will continue to investigate the reconciliation of the 2024 balances, and will provide prompt updates if API is able to bring the reconciling items within the OEB's threshold

value, in addition to proposing a final disposition of all balances, if appropriate at that time and if the threshold calculation is then exceeded at that time as well.

API bills its customers based on calendar month billing, meaning that for regular billing, customers receive an invoice for the full calendar month (1st to the 28<sup>th</sup> or 29<sup>th</sup> during leap years, 30<sup>th</sup> or 31<sup>st</sup>, as applicable). Therefore, the Class B Non-RPP monthly consumption<sup>15</sup> was used in the GA Workform. It was determined that this method provides more direct and accurate information than using billed and unbilled estimate amounts.

#### **1.7.4 Commodity Accounts 1588 and 1589**

API confirms that it has followed the accounting guidance related to Accounts 1588 Power, and 1589 RSVA Global Adjustment as laid out in the OEB letter issued on February 21, 2019, and as updated on May 23, 2023 so as to incorporate the Ultra-Low Overnight (ULO) price plan. The transactions recorded in these accounts during 2023 and 2024 were accounted for in accordance with this guidance. On a go-forward basis, API has processes in place to incorporate the updated Accounting Guidance issued on April 28, 2025 resulting from the Independent Electricity System Operator's (IESO) Market Renewal Program (MRP).

#### **1.7.5 Capacity Based Recovery (CBR)**

Although disposition is not being requested at this time due to the disposition threshold not being exceeded, API confirms that it has followed the accounting guidance on disposition of CBR variances. The relevant tabs have been completed within the 2026 IRM Model to ensure appropriate allocation of the CBR balance being requested for disposition within this Application. Note, consistent with the discussion above, there were no Class A/B transition customers in 2024, and as a result there are no customer-specific transition customer recoveries calculated.

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<sup>15</sup> As calculated through the Regulated Price Settlement process.



### **1.7.6 Disposition of DVA Balances**

As outlined in Section 1.7, API reconfirms that it is not proposing either interim disposition (1588 and 1589 for 2023) or final disposition (Group 1 for 2024 excluding 1588 and 1589) due to the disposition threshold not being exceeded.

With respect to accounts 1588 and 1589 for the year 2024, the unexplained variances exceed the Board's threshold of 1%. While API continues to investigate the driver of the variances for the year 2024, API has not been able to ascertain a full reconciliation at this time. Accordingly, API proposes the following in the context of this application:

a) API will continue to investigate the driver of the variances in accounts 1588 and 1589 for 2024 and bring forward any explanations it may identify during the course of this proceeding and, if such explanations are satisfactory to the Board, consider seeking to have these accounts disposed of alongside all other balances already identified above, if the sum of the balances then exceed disposition threshold calculation.

API has followed the methodology in the OEB's Rate Generator model in allocating the Group 1 account balances to its rate classes.

Although disposition is currently not being requested as disposition threshold has not been exceeded, in consideration of the treatment for Group 1 account balances outlined the Filing Requirements, API would have proposed a one-year disposition period, which is the standard approach.

API notes it has made adjustments in the DVA Continuity schedule to exclude the 1588 and 1589 2024 balances from the total being proposed for disposition. Offsetting entries have been made in column BF and BK— normally used for adjustments to principal and interest.

Although disposition is not being requested at this time, Rate rider calculations can be found in the electronic copy of the 2026 IRM Rate Generator Model that has been submitted with this Application. The model has been provided in Attachment B to this Application.

## **1.8 CERTIFICATION OF EVIDENCE**

A set of certifications has been provided as Attachment A to this Application.

## **1.9 LRAMVA**

API confirms it is not seeking disposition of any LRAMVA balances with this application. API last received approval for prospective disposition rate riders for 2024 which were updated with 2024 distribution rates. For 2025, API rebased its rates, and therefore no further LRAMVA impacts from eligible CDM programs are expected.

API confirms it is not proposing any NWS related funding amounts in this application.

Consistent with the statements above, API has not filed an LRAMVA workform with this application.

### **1.10 TAX CHANGES**

In relation to Bill C-97, which provides for a first-year increase in Capital Cost Allowance (“CCA”) deductions on eligible capital assets acquired after November 20, 2018, API had recorded the impacts of CCA rule changes in Account 1592, in accordance with the OEB’s July 25, 2019 letter. The adjustments in relation to Bill C-97 were also addressed in API’s 2020 and 2025 Cost of Service Applications.

No other legislated tax changes result in changes from the tax rates embedded in API’s approved distribution rates, therefore Tabs 8 and 9 of the IRM Model have not been populated.

## 1.11 BILL IMPACT SUMMARY

A summary of total bill impacts is provided in Table 19 below. Further detail on these bill impacts can be found in the Bill Impact Model submitted electronically with this Application.

Consistent with the bill impacts below and the OEB's policy on rate mitigation, API is not proposing any rate mitigation measures because all total bill impacts proposed are below the 20% threshold.

**Table 19 – Bill Impact Summary**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Consumption	Demand	Accounts /Connections	Total Bill			
					2025 Current	2026 Proposed	(\$ Change	% Change
RESIDENTIAL R1 (i)SERVICE CLASSIFICATION - RPP	kWh	750		1	\$ 144.22	\$ 145.41	\$ 1.20	0.83%
RESIDENTIAL R2 SERVICE CLASSIFICATION - Non-RPP (Other)	kW	225,000	500	1	\$ 49,637.86	\$ 53,335.25	\$ 3,697.39	7.45%
SEASONAL CUSTOMERS SERVICE CLASSIFICATION - RPP	kWh	200		1	\$ 132.10	\$ 136.82	\$ 4.71	3.57%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	3,000	10	75	\$ 1,990.01	\$ 2,103.51	\$ 113.50	5.70%
RESIDENTIAL R1(ii) SERVICE CLASSIFICATION - RPP	kWh	2,000		1	\$ 386.19	\$ 392.94	\$ 6.75	1.75%
SEASONAL CUSTOMERS SERVICE CLASSIFICATION - RPP	kWh	15		1	\$ 98.59	\$ 107.07	\$ 8.48	8.60%

## Notes on Tabs 19 and 20 of IRM Model

API notes that due to the application of the RRRP, Seasonal fixed rate transition and DRP, Tabs 19 and 20 of the Rate Generator model would have required significant modifications to depict API's final rate proposals and should be disregarded. Instead, Attachments F and G correctly represent API's rate proposals.

# **Attachment “A”**

## **Certification of Evidence**

**Certification of API Application for Distribution and Other Rate Adjustments, effective  
January 1, 2026.**

I, Duane Fecteau, CFO and Vice President Finance, certify the following:

- To the best of my knowledge, the evidence filed is accurate, consistent and complete;
- To the best of my knowledge, API has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts.

Furthermore, I certify that the application and evidence does not include any personal information.



Duane Fecteau

# **Attachment “B”**

## **2026 IRM Rate Generator Model**



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

**Quick Link**

Ontario Energy Board's 2026 Electricity  
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Algoma Power Inc.
Assigned EB Number	EB-2025-0054
Name of Contact and Title	Oana Stefan, Manager, Regulatory Affairs
Phone Number	289-230-9773
Email Address	RegulatoryAffairs@FortisOntario.com
Rate Effective Date	January 1, 2026
Rate-Setting Method	Price Cap IR
	2025

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:  
For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 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 on a final basis for information purposes.

2022

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.

2022

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

2023

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 were 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.

2023

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.)

2019

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)?

Yes

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)?

Yes

7. Retail Transmission Service Rates: Algoma Power Inc. is:

Transmission Connected

8. Have you transitioned to fully fixed rates?

No

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

No

**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.

For instructions to complete tabs 3 to 7 of the IRM Rate Generator Model, refer to the IRM Rate Generator Model Tabs 3-7 Instructions document posted on the OEB's 2026 Electricity Distribution Rates webpage.



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

## Algoma Power Inc.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2025

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

EB-2024-0007

### RESIDENTIAL R1 SERVICE CLASSIFICATION

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

### APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (i) above	\$	67.36
Service Charge - Applicable only to customers that meet criteria (ii) above	\$	30.21
Rate Rider for Refund of Interim Licence Deferral Account (2025)		
- effective until December 31, 2025 - Applicable only for customers in the Township of Dubreuilville	\$	(6.70)
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$	(1.65)
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.30
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate - Applicable only to customers that meet criteria (ii) above	\$/kWh	0.0425
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. 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	\$	777.31
Distribution Volumetric Rate	\$/kW	4.0276
Rate Rider for Refund of Interim Licence Deferral Account (2025)		
- effective until December 31, 2025 - Applicable only for customers in the Township of Dubreuilville	\$	(6.70)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kW	0.1932
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kW	0.1380
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kW	0.0628
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$/kW	(1.3160)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	4.4756
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2406

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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	\$	99.05
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$	(3.80)
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.05
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0459
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.24
Distribution Volumetric Rate	\$/kWh	0.3618
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kWh	0.0003
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$/kWh	(0.0161)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2408
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3377

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

## 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	\$	5.00
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# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)		39.14
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00



# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.55
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)	\$	2.42

### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer	1.0873
Total Loss Factor - Primary Metered Customer	1.0765





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 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.

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>3</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power <sup>4</sup>	1588
RSVA - Global Adjustment <sup>4</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2025) <sup>3</sup>	1595
<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
RSVA - Global Adjustment requested for disposition	1589
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568
Total Group 1 balance including Account 1568 requested for disposition	

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

2019									
Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments <sup>1</sup> during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments <sup>1</sup> during 2019	Closing Interest Amounts as of Dec 31, 2019
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
798,611	477,972	504,994	(9,359)	762,230	0	(4,609)	3,558	9,359	1,192
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
0	0	0	0	0	0	0	0	0	0
798,611	477,972	504,994	(9,359)	762,230	0	(4,609)	3,558	9,359	1,192
798,611	477,972	504,994	(9,359)	762,230	0	(4,609)	3,558	9,359	1,192
798,611	477,972	504,994	(9,359)	762,230	0	(4,609)	3,558	9,359	1,192

## 2020

[illegible]

## 202

[illegible]

## 2022

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2023

Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments during 2023	Closing Interest Amounts as of Dec 31, 2023
0			0	0	0			0	0
0			(53,393)	(53,393)	0			(2,226)	(2,226)
0			236,573	236,573	0			33,592	33,592
0			0	0	0			0	0
0			(2,280)	(2,280)	0			(2,739)	(2,739)
0			205,875	205,875	0			19,920	19,920
0			277,334	277,334	0			15,503	15,503
291,473	(177,876)		213,071	326,668	(17,428)	36,275			18,847
(257,594)	169,411		(209,807)	(297,990)	(20,716)	(13,511)			(34,227)
164,958	(189,732)	45,600		(70,374)	3,013	(195)	2,761	(58)	(1)
(52,931)	(115,407)		38,072	(130,266)	29,680	(13,506)		(38,072)	(21,898)
(41,609)	0			(41,609)	(3,173)	(2,100)			(5,273)
(145,312)	3,807			(141,505)	0	(7,182)			(7,182)
0	(870,264)	(789,526)	40,198	(40,540)	0	22,538	(17,660)	(40,198)	0
0				0	0				0
0				0	0				0
(257,594)	169,411	0	(209,807)	(297,990)	(20,716)	(13,511)	0	0	(34,227)
216,579	(1,349,472)	(743,926)	955,450	566,483	12,092	35,830	(14,899)	(14,278)	48,543
(41,015)	(1,180,061)	(743,926)	745,643	268,493	(8,624)	22,319	(14,899)	(14,278)	14,316
0				0	0				0
(41,015)	(1,180,061)	(743,926)	745,643	268,493	(8,624)	22,319	(14,899)	(14,278)	14,316

## 2024

Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments during 2024	Closing Interest Amounts as of Dec 31, 2024
0				0	0				0
(53,393)	(12,909)	(31,460)		(34,842)	(2,226)	(1,370)	(1,813)		(1,783)
236,573	(148,447)	512,571		(424,445)	33,592	(17,717)	34,463		(18,588)
0				0	0				0
(2,280)	53,264	(30,294)		81,278	(2,739)	1,413	(2,231)		905
205,875	120,642	209,329		117,188	19,920	(150)	14,769		5,001
277,334	6	179,894		97,446	15,503	5,544	11,725		9,322
326,668	(145,067)		145,067	326,668	18,847	41,637		(41,637)	18,847
(297,990)	(307,116)		307,116	(297,990)	(34,227)	(16,113)		16,113	(34,227)
(70,374)	730			(69,644)	(1)	1			0
(130,266)	(1,147)			(131,413)	(21,898)	(14,942)			(36,840)
(41,609)				(41,609)	(5,273)	(2,140)			(7,413)
(141,505)	(45)			(141,550)	(7,182)	(7,279)			(14,461)
(40,540)	(2,661)			(43,201)	0	(2,193)			(2,193)
0	(943,811)	(838,539)		(105,273)	0	22,710	(56,913)		79,623
0				0	0				0
(297,990)	(307,116)	0	307,116	(297,990)	(34,227)	(16,113)	0	16,113	(34,227)
566,483	(1,079,445)	1,501	145,067	(369,395)	48,543	25,514	0	(41,637)	32,419
268,493	(1,386,562)	1,501	452,184	(667,386)	14,316	9,401	0	(25,525)	(1,808)
0		0		0	0				0
268,493	(1,386,562)	1,501	452,184	(667,386)	14,316	9,401	0	(25,525)	(1,808)

2025				Projected Interest on Dec-31-2025 Balances					2.1.7 RRR <sup>5</sup>	
Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 <sup>2</sup>	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2024	Variance RRR vs. 2024 Balance (Principal + Interest)
		0	0			0	0		0	0
(21,933)	(1,541)	(12,909)	(242)	(407)		(649)	(13,558)		(36,623)	2
(275,997)	(15,071)	(148,447)	(3,517)	(4,684)		(8,201)	(156,649)		(360,850)	82,183
		0	0			0	0		0	0
28,014	933	53,264	(28)	1,680		1,652	54,915		82,183	0
(3,454)	4,973	120,642	28	3,806		3,834	124,476		122,189	(0)
97,440	8,791	6	531	0		531	537		106,768	(0)
291,473	12,288	35,195	6,559	1,110		7,669	42,864		767,622	422,107
(257,594)	(46,978)	(40,396)	12,751	(1,275)		11,476	(28,920)		(697,750)	(365,533)
		(69,644)	0	(2,197)		(2,197)	0	No	0	69,644
		(131,413)	(36,840)	(4,146)		(40,986)	0	No	(168,252)	1
(41,608)	(5,273)	(1)	(2,140)	0		(2,140)	0	No	(49,021)	1
		(141,550)	(14,461)	(4,466)		(18,927)	(160,476)	Yes	(156,010)	(0)
		(43,201)	(2,193)	(1,363)		(3,556)	0	No	(45,394)	(0)
		(105,273)	79,623	(3,321)		76,302	0	No	(25,650)	0
								No		
		0	0			0	0			0
(257,594)	(46,978)	(40,396)	12,751	(1,275)	0	11,476	(28,920)		(697,750)	(365,533)
73,934	5,100	(443,330)	27,319	(13,988)	0	13,331	(107,889)		154,777	491,753
(183,659)	(41,878)	(483,726)	40,070	(15,263)	0	24,807	(136,810)		(542,973)	126,220
		0	0			0	0		0	0
(183,659)	(41,878)	(483,726)	40,070	(15,263)	0	24,807	(136,810)		(542,973)	126,220

Please provide an explanation of the variance in the Manager's Summa

Please provide an explanation of the variance in the Manager's Summa

Please provide an explanation of the variance in the Manager's Summa





Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator  
for 2026 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non- RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL R1 SERVICE CLASSIFICATION	kWh	125,334,929	0	4,427,532	0	0	0	125,334,929	0		9,701
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW	139,543,622	298,302	134,916,786	282,847			139,543,622	298,302		
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kW	6,226,279	0	39,663	0			6,226,279	0		2,762
STREET LIGHTING SERVICE CLASSIFICATION	kWh	499,033	1,422	499,033	1,422			499,033	1,422		
Total		271,603,863	299,724	139,883,014	284,269	0	0	271,603,863	299,724	0	12,463

Threshold Test

Total Claim (including Account 1568)

(\$136,810)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$136,810)

Threshold Test (Total claim per kWh)<sup>2</sup>

(\$0.0005) Claim does not meet the threshold test.

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

<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.



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# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

No input required. This workshseet 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				allocated based on		allocated based on		allocated based on		allocated based on	
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2022)	1568
RESIDENTIAL R1 SERVICE CLASSIFICATION	46.1%	100.0%	46.1%								0
RESIDENTIAL R2 SERVICE CLASSIFICATION	51.4%	0.0%	51.4%								0
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	2.3%	0.0%	2.3%								0
STREET LIGHTING SERVICE CLASSIFICATION	0.2%	0.0%	0.2%								0
Total	100.0%	100.0%	100.0%	0	0	0	0	0	0	0	0

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

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <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
RESIDENTIAL R1 SERVICE CLASSIFICATION	kWh	125,334,929	0	125,334,929	0	0		0.0000		0.0000
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW	139,543,622	298,302	139,543,622	298,302	0		0.0000		0.0000
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kW	6,226,279	0	6,226,279	0	0		0.0000		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	499,033	1,422	499,033	1,422	0		0.0000		0.0000

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2025	2026
<b>OEB-Approved Rate Base</b>		\$ -
<b>OEB-Approved Regulatory Taxable Income</b>		\$ -
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		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
<b>Combined Effective Tax Rate</b>		0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ -	\$ -
<b>Grossed-up Income Taxes</b>	\$ -	\$ -
<b>Incremental Grossed-up Tax Amount</b>		\$ -
<b>Sharing of Tax Amount (50%)</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 2023. Prior to 2023, 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 2026 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 R1 SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
<b>Total</b>			0	0	0			0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL R1 SERVICE CLASSIFICATION	kWh	125,334,929		0	0.00 \$/customer
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW	139,543,622	298,302	0	0.00 \$/customer
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kW	6,226,279		0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kWh	499,033	1,422	0	0.0000 kWh
<b>Total</b>		271,603,863	299,724	\$0	

# Incentive Rate-setting Mechanism Rate Generator for 2026 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.

**EV Multiplier: 0.17**

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential R1 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	125,334,929	0	1.0873	136,276,668
Residential R1 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085	125,334,929	0	1.0873	136,276,668
Residential R2 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.4756	139,543,622	298,302		
Residential R2 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2406	139,543,622	298,302		
Seasonal Customers Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	6,226,279	0	1.0873	6,769,833
Seasonal Customers Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085	6,226,279	0	1.0873	6,769,833
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.2408	499,033	1,422		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3377	499,033	1,422		



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## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Uniform Transmission Rates		Unit	2024 Jan to Jun		2024 Jul to Dec		2025 Jan to Jun		2025 Jul to Dec		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>		<b>Rate</b>		
Network Service Rate	kW	\$	5.78	\$	6.12	\$	6.37	\$	6.37	\$	6.37
Line Connection Service Rate	kW	\$	0.95	\$	0.95	\$	1.00	\$	1.00	\$	1.00
Transformation Connection Service Rate	kW	\$	3.21	\$	3.21	\$	3.39	\$	3.39	\$	3.39

Hydro One Sub-Transmission Rates		Unit	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW	\$	4.9103		\$		5.3280
Line Connection Service Rate	kW	\$	0.6537		\$		0.6882
Transformation Connection Service Rate	kW	\$	3.3041		\$		3.4894
Both Line and Transformation Connection Service Rate	kW	\$	3.9578		\$		4.1776

If needed, add extra host here. (I)		Unit	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
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	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-		\$		-
			<b>Historical 2024</b>		<b>Current 2025</b>		<b>Forecast 2026</b>
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$						

# Incentive Rate-setting Mechanism Rate Generator for 2026 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				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	45,061	\$5.78	\$ 260,453	26,759	\$0.95	\$ 25,421	51,589	\$3.21	\$ 165,601				\$ 191,022
February	43,349	\$5.78	\$ 250,557	26,025	\$0.95	\$ 24,724	50,602	\$3.21	\$ 162,432				\$ 187,156
March	41,966	\$5.78	\$ 242,563	24,859	\$0.95	\$ 23,616	42,690	\$3.21	\$ 137,035				\$ 160,651
April	46,398	\$5.78	\$ 268,180	33,689	\$0.95	\$ 32,005	52,084	\$3.21	\$ 167,190				\$ 199,194
May	40,862	\$5.78	\$ 236,182	31,517	\$0.95	\$ 29,941	48,773	\$3.21	\$ 156,561				\$ 186,502
June	30,912	\$5.78	\$ 178,671	19,753	\$0.95	\$ 18,765	37,207	\$3.21	\$ 119,434				\$ 138,200
July	33,382	\$6.12	\$ 204,298	19,682	\$0.95	\$ 18,698	39,058	\$3.21	\$ 125,376				\$ 144,074
August	36,154	\$6.12	\$ 221,262	22,301	\$0.95	\$ 21,186	41,967	\$3.21	\$ 134,714				\$ 155,900
September	34,827	\$6.12	\$ 213,141	23,971	\$0.95	\$ 22,772	41,019	\$3.21	\$ 131,671				\$ 154,443
October	36,929	\$6.12	\$ 226,005	26,455	\$0.95	\$ 25,132	44,693	\$3.21	\$ 143,465				\$ 168,597
November	44,433	\$6.12	\$ 271,930	28,521	\$0.95	\$ 27,095	51,589	\$3.21	\$ 165,601				\$ 192,696
December	50,352	\$6.12	\$ 308,154	30,304	\$0.95	\$ 28,789	56,412	\$3.21	\$ 181,083				\$ 209,871
Total	484,625	\$ 5.95	\$ 2,881,399	313,836	\$ 0.95	\$ 298,144	557,683	\$ 3.21	\$ 1,790,162				\$ 2,088,307

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

If needed, add extra host here. (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -			\$ -		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -			\$ -		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	45,061	\$ 5,7800	\$ 260,453	26,759	\$ 0.9500	\$ 25,421	51,589	\$ 3.2100	\$ 165,601				\$ 191,022
February	43,349	\$ 5,7800	\$ 250,557	26,025	\$ 0.9500	\$ 24,724	50,602	\$ 3.2100	\$ 162,432				\$ 187,156
March	41,966	\$ 5,7800	\$ 242,563	24,859	\$ 0.9500	\$ 23,616	42,690	\$ 3.2100	\$ 137,035				\$ 160,651
April	46,398	\$ 5,7800	\$ 268,180	33,689	\$ 0.9500	\$ 32,005	52,084	\$ 3.2100	\$ 167,190				\$ 199,194
May	40,862	\$ 5,7800	\$ 236,182	31,517	\$ 0.9500	\$ 29,941	48,773	\$ 3.2100	\$ 156,561				\$ 186,502
June	30,912	\$ 5,7800	\$ 178,671	19,753	\$ 0.9500	\$ 18,765	37,207	\$ 3.2100	\$ 119,434				\$ 138,200
July	33,382	\$ 6,1200	\$ 204,298	19,682	\$ 0.9500	\$ 18,698	39,058	\$ 3.2100	\$ 125,376				\$ 144,074
August	36,154	\$ 6,1200	\$ 221,262	22,301	\$ 0.9500	\$ 21,186	41,967	\$ 3.2100	\$ 134,714				\$ 155,900
September	34,827	\$ 6,1200	\$ 213,141	23,971	\$ 0.9500	\$ 22,772	41,019	\$ 3.2100	\$ 131,671				\$ 154,443
October	36,929	\$ 6,1200	\$ 226,005	26,455	\$ 0.9500	\$ 25,132	44,693	\$ 3.2100	\$ 143,465				\$ 168,597
November	44,433	\$ 6,1200	\$ 271,930	28,521	\$ 0.9500	\$ 27,095	51,589	\$ 3.2100	\$ 165,601				\$ 192,696
December	50,352	\$ 6,1200	\$ 308,154	30,304	\$ 0.9500	\$ 28,789	56,412	\$ 3.2100	\$ 181,083				\$ 209,871
Total	484,625	\$ 5.95	\$ 2,881,399	313,836	\$ 0.95	\$ 298,144	557,683	\$ 3.21	\$ 1,790,162				\$ 2,088,307

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 2,088,307



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when current 2025 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	45,061	\$ 6.3700	\$ 287,039	26,759	\$ 1.0000	\$ 26,759	51,589	\$ 3.3900	\$ 174,887	\$		\$	\$ 201,646
February	43,349	\$ 6.3700	\$ 276,133	26,025	\$ 1.0000	\$ 26,025	50,602	\$ 3.3900	\$ 171,541	\$		\$	\$ 197,566
March	41,966	\$ 6.3700	\$ 267,323	24,859	\$ 1.0000	\$ 24,859	42,690	\$ 3.3900	\$ 144,719	\$		\$	\$ 169,578
April	46,398	\$ 6.3700	\$ 295,555	33,689	\$ 1.0000	\$ 33,689	52,084	\$ 3.3900	\$ 176,565	\$		\$	\$ 210,254
May	40,862	\$ 6.3700	\$ 260,291	31,517	\$ 1.0000	\$ 31,517	48,773	\$ 3.3900	\$ 165,340	\$		\$	\$ 196,857
June	30,912	\$ 6.3700	\$ 196,909	19,753	\$ 1.0000	\$ 19,753	37,207	\$ 3.3900	\$ 126,132	\$		\$	\$ 145,885
July	33,382	\$ 6.3700	\$ 212,643	19,682	\$ 1.0000	\$ 19,682	39,058	\$ 3.3900	\$ 132,407	\$		\$	\$ 152,089
August	36,154	\$ 6.3700	\$ 230,301	22,301	\$ 1.0000	\$ 22,301	41,967	\$ 3.3900	\$ 142,268	\$		\$	\$ 164,569
September	34,827	\$ 6.3700	\$ 221,848	23,971	\$ 1.0000	\$ 23,971	41,019	\$ 3.3900	\$ 139,054	\$		\$	\$ 163,025
October	36,929	\$ 6.3700	\$ 235,238	26,455	\$ 1.0000	\$ 26,455	44,693	\$ 3.3900	\$ 151,509	\$		\$	\$ 177,964
November	44,433	\$ 6.3700	\$ 283,038	28,521	\$ 1.0000	\$ 28,521	51,589	\$ 3.3900	\$ 174,887	\$		\$	\$ 203,408
December	50,352	\$ 6.3700	\$ 320,742	30,304	\$ 1.0000	\$ 30,304	56,412	\$ 3.3900	\$ 191,237	\$		\$	\$ 221,541
<b>Total</b>	<b>484,625</b>	<b>\$ 6.37</b>	<b>\$ 3,087,061</b>	<b>313,836</b>	<b>\$ 1.00</b>	<b>\$ 313,836</b>	<b>557,683</b>	<b>\$ 3.39</b>	<b>\$ 1,890,545</b>				<b>\$ 2,204,381</b>

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
February	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
March	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
April	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
May	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
June	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
July	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
August	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
September	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
October	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
November	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
December	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$		\$	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

If needed, add extra host here. (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</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	Units Billed	Rate	Amount	Amount
January	45,061	\$ 6.3700	\$ 287,039	26,759	\$ 1.0000	\$ 26,759	51,589	\$ 3.3900	\$ 174,887	\$		\$	\$ 201,646
February	43,349	\$ 6.3700	\$ 276,133	26,025	\$ 1.0000	\$ 26,025	50,602	\$ 3.3900	\$ 171,541	\$		\$	\$ 197,566
March	41,966	\$ 6.3700	\$ 267,323	24,859	\$ 1.0000	\$ 24,859	42,690	\$ 3.3900	\$ 144,719	\$		\$	\$ 169,578
April	46,398	\$ 6.3700	\$ 295,555	33,689	\$ 1.0000	\$ 33,689	52,084	\$ 3.3900	\$ 176,565	\$		\$	\$ 210,254
May	40,862	\$ 6.3700	\$ 260,291	31,517	\$ 1.0000	\$ 31,517	48,773	\$ 3.3900	\$ 165,340	\$		\$	\$ 196,857
June	30,912	\$ 6.3700	\$ 196,909	19,753	\$ 1.0000	\$ 19,753	37,207	\$ 3.3900	\$ 126,132	\$		\$	\$ 145,885
July	33,382	\$ 6.3700	\$ 212,643	19,682	\$ 1.0000	\$ 19,682	39,058	\$ 3.3900	\$ 132,407	\$		\$	\$ 152,089
August	36,154	\$ 6.3700	\$ 230,301	22,301	\$ 1.0000	\$ 22,301	41,967	\$ 3.3900	\$ 142,268	\$		\$	\$ 164,569
September	34,827	\$ 6.3700	\$ 221,848	23,971	\$ 1.0000	\$ 23,971	41,019	\$ 3.3900	\$ 139,054	\$		\$	\$ 163,025
October	36,929	\$ 6.3700	\$ 235,238	26,455	\$ 1.0000	\$ 26,455	44,693	\$ 3.3900	\$ 151,509	\$		\$	\$ 177,964
November	44,433	\$ 6.3700	\$ 283,038	28,521	\$ 1.0000	\$ 28,521	51,589	\$ 3.3900	\$ 174,887	\$		\$	\$ 203,408
December	50,352	\$ 6.3700	\$ 320,742	30,304	\$ 1.0000	\$ 30,304	56,412	\$ 3.3900	\$ 191,237	\$		\$	\$ 221,541
<b>Total</b>	<b>484,625</b>	<b>\$ 6.37</b>	<b>\$ 3,087,061</b>	<b>313,836</b>	<b>\$ 1.00</b>	<b>\$ 313,836</b>	<b>557,683</b>	<b>\$ 3.39</b>	<b>\$ 1,890,545</b>				<b>\$ 2,204,381</b>
Low Voltage Switchgear Credit (if applicable)													\$ -
Total including deduction for Low Voltage Switchgear Credit													\$ 2,204,381



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2026 Uniform Transmission Rates are applied against historical 2024 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	45,061	\$ 6.3700	\$ 287,039	26,759	\$ 1.0000	\$ 26,759	51,589	\$ 3.3900	\$ 174,887	\$ 201,646
February	43,349	\$ 6.3700	\$ 276,133	26,025	\$ 1.0000	\$ 26,025	50,602	\$ 3.3900	\$ 171,541	\$ 197,566
March	41,966	\$ 6.3700	\$ 267,323	24,859	\$ 1.0000	\$ 24,859	42,690	\$ 3.3900	\$ 144,719	\$ 169,578
April	46,398	\$ 6.3700	\$ 295,555	33,689	\$ 1.0000	\$ 33,689	52,084	\$ 3.3900	\$ 176,565	\$ 210,254
May	40,862	\$ 6.3700	\$ 260,291	31,517	\$ 1.0000	\$ 31,517	48,773	\$ 3.3900	\$ 165,340	\$ 196,857
June	30,912	\$ 6.3700	\$ 196,909	19,753	\$ 1.0000	\$ 19,753	37,207	\$ 3.3900	\$ 126,132	\$ 145,885
July	33,382	\$ 6.3700	\$ 212,643	19,682	\$ 1.0000	\$ 19,682	39,058	\$ 3.3900	\$ 132,407	\$ 152,089
August	36,154	\$ 6.3700	\$ 230,301	22,301	\$ 1.0000	\$ 22,301	41,967	\$ 3.3900	\$ 142,268	\$ 164,569
September	34,827	\$ 6.3700	\$ 221,848	23,971	\$ 1.0000	\$ 23,971	41,019	\$ 3.3900	\$ 139,054	\$ 163,025
October	36,929	\$ 6.3700	\$ 235,238	26,455	\$ 1.0000	\$ 26,455	44,693	\$ 3.3900	\$ 151,509	\$ 177,964
November	44,433	\$ 6.3700	\$ 283,038	28,521	\$ 1.0000	\$ 28,521	51,589	\$ 3.3900	\$ 174,887	\$ 203,408
December	50,352	\$ 6.3700	\$ 320,742	30,304	\$ 1.0000	\$ 30,304	56,412	\$ 3.3900	\$ 191,237	\$ 221,541
Total	484,625	\$ 6.37	\$ 3,087,061	313,836	\$ 1.00	\$ 313,836	557,683	\$ 3.39	\$ 1,890,545	\$ 2,204,381

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
February	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
March	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
April	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
May	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
June	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
July	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
August	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
September	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
October	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
November	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
December	-	\$ 5.3280	\$ -	-	\$ 0.6882	\$ -	-	\$ 3.4894	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, 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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, 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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	45,061	\$ 6.37	\$ 287,039	26,759	\$ 1.00	\$ 26,759	51,589	\$ 3.39	\$ 174,887	\$ 201,646
February	43,349	\$ 6.37	\$ 276,133	26,025	\$ 1.00	\$ 26,025	50,602	\$ 3.39	\$ 171,541	\$ 197,566
March	41,966	\$ 6.37	\$ 267,323	24,859	\$ 1.00	\$ 24,859	42,690	\$ 3.39	\$ 144,719	\$ 169,578
April	46,398	\$ 6.37	\$ 295,555	33,689	\$ 1.00	\$ 33,689	52,084	\$ 3.39	\$ 176,565	\$ 210,254
May	40,862	\$ 6.37	\$ 260,291	31,517	\$ 1.00	\$ 31,517	48,773	\$ 3.39	\$ 165,340	\$ 196,857
June	30,912	\$ 6.37	\$ 196,909	19,753	\$ 1.00	\$ 19,753	37,207	\$ 3.39	\$ 126,132	\$ 145,885
July	33,382	\$ 6.37	\$ 212,643	19,682	\$ 1.00	\$ 19,682	39,058	\$ 3.39	\$ 132,407	\$ 152,089
August	36,154	\$ 6.37	\$ 230,301	22,301	\$ 1.00	\$ 22,301	41,967	\$ 3.39	\$ 142,268	\$ 164,569
September	34,827	\$ 6.37	\$ 221,848	23,971	\$ 1.00	\$ 23,971	41,019	\$ 3.39	\$ 139,054	\$ 163,025
October	36,929	\$ 6.37	\$ 235,238	26,455	\$ 1.00	\$ 26,455	44,693	\$ 3.39	\$ 151,509	\$ 177,964
November	44,433	\$ 6.37	\$ 283,038	28,521	\$ 1.00	\$ 28,521	51,589	\$ 3.39	\$ 174,887	\$ 203,408
December	50,352	\$ 6.37	\$ 320,742	30,304	\$ 1.00	\$ 30,304	56,412	\$ 3.39	\$ 191,237	\$ 221,541
Total	484,625	\$ 6.37	\$ 3,087,061	313,836	\$ 1.00	\$ 313,836	557,683	\$ 3.39	\$ 1,890,545	\$ 2,204,381

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 2,204,381

## Incentive Rate-setting Mechanism Rate Generator for 2026 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 R1 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	136,276,668	0	1,594,437	52.9%	1,633,449	0.0120
Residential R2 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.4756		298,302	1,335,080	44.3%	1,367,746	4.5851
Seasonal Customers Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	6,769,833	0	79,207	2.6%	81,145	0.0120
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.2408		1,422	4,608	0.2%	4,721	3.3201

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 R1 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085	136,276,668	0	1,158,352	53.0%	1,168,147	0.0086
Residential R2 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2406		298,302	966,677	44.2%	974,852	3.2680
Seasonal Customers Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085	6,769,833	0	57,544	2.6%	58,030	0.0086
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3377		1,422	3,324	0.2%	3,352	2.3575

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 R1 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	136,276,668	0	1,633,449	52.9%	1,633,449	0.0120
Residential R2 Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.5851		298,302	1,367,746	44.3%	1,367,746	4.5851
Seasonal Customers Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	6,769,833	0	81,145	2.6%	81,145	0.0120
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3201		1,422	4,721	0.2%	4,721	3.3201

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 R1 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086	136,276,668	0	1,168,147	53.0%	1,168,147	0.0086
Residential R2 Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2680		298,302	974,852	44.2%	974,852	3.2680
Seasonal Customers Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086	6,769,833	0	58,030	2.6%	58,030	0.0086
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3575		1,422	3,352	0.2%	3,352	2.3575

# Incentive Rate-setting Mechanism Rate Generator for 2026 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 2026 value and will be updated by OEB staff at a later date.

Price Escalator	3.70%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)		Effective Year of Residential Rate Design Transition (yyyy)	
Choose Stretch Factor Group	V	Price Cap Index	3.10%	Billed kWh for Residential Class (approved in the last CoS)		OEB-approved # of Transition Years	
Associated Stretch Factor Value	0.60%	Rate Design Transition Years Left					

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 R1 SERVICE CLASSIFICATION	67.36		0.0425		3.10%	0.00	0.0000	
RESIDENTIAL R2 SERVICE CLASSIFICATION	777.31		4.0276		3.10%	801.41	4.1525	
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	99.05		0.0459		3.10%	102.12	0.0473	
STREET LIGHTING SERVICE CLASSIFICATION	2.24		0.3618		3.10%	2.31	0.3730	
microFIT SERVICE CLASSIFICATION	5					5		
		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	67.3600	0	0.0%	0.0%	0.00	0.0%	0.00	0
Current Residential Variable Rate (inclusive of R/C adj.)	0.0425	0	0.0%			100.0%	0.0000	0
		0						0

<sup>1</sup> These are the residential rates to which the Price Cap Index will be applied to.  
If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.

# Incentive Rate-setting Mechanism Rate Generator for 2026 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, 2025	January 1, 2026
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	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

## Time-of-Use RPP Prices and Percentages

As of		November 1, 2025	
Off-Peak	\$/kWh	0.0760	64%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1580	18%

## Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	13.10%
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## Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

	\$	42.88
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## 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	\$	39.14	3.70%	40.59

## 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	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
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)	\$	4.55	3.70%	4.72
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)	\$	2.42	3.70%	2.51

\* OEB approved inflation rate effective in 2026

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

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

rates/rate riders that are considered pass through costs.

[illegible][illegible][illegible][illegible][illegible]

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2025-0054

## RESIDENTIAL R1 SERVICE CLASSIFICATION

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

## APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (i) above	\$	0.00
Service Charge - Applicable only to customers that meet criteria (ii) above	\$	0.00
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2025-0054

## RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. 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	\$	801.41
Distribution Volumetric Rate	\$/kW	4.1525
Retail Transmission Rate - Network Service Rate	\$/kW	4.5851
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2680

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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**EB-2025-0054**

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB-2025-0054

## SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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	\$	102.12
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0473
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
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EB-2025-0054

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.31
Distribution Volumetric Rate	\$/kWh	0.3730
Retail Transmission Rate - Network Service Rate	\$/kW	3.3201
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3575

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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## microFIT SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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## ALLOWANCES

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

## SPECIFIC SERVICE CHARGES

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

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

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## Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00

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Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)		40.59
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00

**RETAIL SERVICE CHARGES (if applicable)**

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

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
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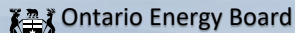
EB-2025-0054

Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
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)	\$	4.72
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)	\$	2.51

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer	1.0873
Total Loss Factor - Primary Metered Customer	1.0765



## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **Those distributors that are still in the process of moving to fully fixed residential rates should refer to section 3.2.3 of Chapter 3 of the Filing Requirements for Incentive Rate-Setting Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

**Note:**

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1596/kWh (IESO's Monthly Market Report for May 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1".

Distributors should provide the number of connections or devices reflective of a typical customer in each class.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

[illegible]

### Table 2

[illegible]



Customer Class:	RESIDENTIAL R1 SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 37.29	1	\$ 37.29	\$ 38.56	1	\$ 38.56	\$ 1.27	3.41%
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Fixed Rate Riders	\$ 0.58	1	\$ 0.58	\$ 0.58	1	\$ 0.58	\$ -	0.00%
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 37.87			\$ 39.14	\$ 1.27	3.35%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0011	-	\$ -	\$ 0.0011	-	\$ -	\$ -	
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	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 38.29			\$ 39.56	\$ 1.27	3.32%
RTSR - Network	\$ 0.0134	-	\$ -	\$ 0.0130	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0100	-	\$ -	\$ 0.0097	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 38.29			\$ 39.56	\$ 1.27	3.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	-	\$ -	\$ 0.0760	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.1220	-	\$ -	\$ 0.1220	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1580	-	\$ -	\$ 0.1580	-	\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			\$ 38.54			\$ 39.81	\$ 1.27	3.30%
HST	13%		\$ 5.01	13%		\$ 5.18	\$ 0.17	3.30%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 43.55			\$ 44.99	\$ 1.44	3.30%

Customer Class:	RESIDENTIAL R2 SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.34	1	\$ 31.34	\$ 32.41	1	\$ 32.41	\$ 1.07	3.41%
Distribution Volumetric Rate	\$ 0.0232	0	\$ -	\$ 0.0240	0	\$ -	\$ -	
Fixed Rate Riders	\$ 0.70	1	\$ 0.70	\$ 0.70	1	\$ 0.70	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0013	0	\$ -	\$ 0.0002	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 32.04			\$ 33.11	\$ 1.07	3.34%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0011	-	\$ -	\$ 0.0011	-	\$ -	\$ -	
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	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 32.46			\$ 33.53	\$ 1.07	3.30%
RTSR - Network	\$ 0.0123	-	\$ -	\$ 0.0119	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0094	-	\$ -	\$ 0.0091	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 32.46			\$ 33.53	\$ 1.07	3.30%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	-	\$ -	\$ 0.0760	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.1220	-	\$ -	\$ 0.1220	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1580	-	\$ -	\$ 0.1580	-	\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			\$ 32.71			\$ 33.78	\$ 1.07	3.27%
HST 13%			\$ 4.25	13%		\$ 4.39	\$ 0.14	3.27%
Ontario Electricity Rebate 13.1%			\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 36.96			\$ 38.17	\$ 1.21	3.27%

Customer Class:	SEASONAL CUSTOMERS SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 238.73	1	\$ 238.73	\$ 246.85	1	\$ 246.85	\$ 8.12	3.40%
Distribution Volumetric Rate	\$ 4.7680	0	\$ -	\$ 4.9301	0	\$ -	\$ -	
Fixed Rate Riders	\$ 6.74	1	\$ 6.74	\$ 6.74	1	\$ 6.74	\$ -	0.00%
Volumetric Rate Riders	\$ 0.5744	0	\$ -	\$ 0.0588	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 245.47			\$ 253.59	\$ 8.12	3.31%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.3886	-	\$ -	\$ 0.3886	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 245.47			\$ 253.59	\$ 8.12	3.31%
RTSR - Network	\$ 4.8532	-	\$ -	\$ 4.6954	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 3.5700	-	\$ -	\$ 3.4639	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 245.47			\$ 253.59	\$ 8.12	3.31%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 245.72			\$ 253.84	\$ 8.12	3.30%
HST	13%		\$ 31.94	13%		\$ 33.00	\$ 1.06	3.30%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 277.66			\$ 286.84	\$ 9.18	3.30%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.60	1	\$ 11.60	\$ 11.99	1	\$ 11.99	\$ 0.39	3.36%
Distribution Volumetric Rate	\$ 0.0370	0	\$ -	\$ 0.0383	0	\$ -	\$ -	
Fixed Rate Riders	\$ 0.26	1	\$ 0.26	\$ 0.26	1	\$ 0.26	\$ -	0.00%
Volumetric Rate Riders	\$ 0.0005	0	\$ -	\$ 0.0004	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 11.86			\$ 12.25	\$ 0.39	3.29%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0011	-	\$ -	\$ 0.0011	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 11.86			\$ 12.25	\$ 0.39	3.29%
RTSR - Network	\$ 0.0123	-	\$ -	\$ 0.0119	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0094	-	\$ -	\$ 0.0091	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 11.86			\$ 12.25	\$ 0.39	3.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	-	\$ -	\$ 0.0760	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.1220	-	\$ -	\$ 0.1220	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1580	-	\$ -	\$ 0.1580	-	\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			\$ 12.11			\$ 12.50	\$ 0.39	3.22%
HST	13%		\$ 1.57	13%		\$ 1.63	\$ 0.05	3.22%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 13.68			\$ 14.13	\$ 0.44	3.22%

Customer Class:	Add additional scenarios if required		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.82	1	\$ 6.82	\$ 7.05	1	\$ 7.05	\$ 0.23	3.37%
Distribution Volumetric Rate	\$ 18.3566	0	\$ -	\$ 18.9807	0	\$ -	\$ -	
Fixed Rate Riders	\$ 0.12	1	\$ 0.12	\$ 0.12	1	\$ 0.12	\$ -	0.00%
Volumetric Rate Riders	\$ 0.1903	0	\$ -	\$ 0.1810	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 6.94			\$ 7.17	\$ 0.23	3.31%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.3067	-	\$ -	\$ 0.3067	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 6.94			\$ 7.17	\$ 0.23	3.31%
RTSR - Network	\$ 3.6781	-	\$ -	\$ 3.5584	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 2.8177	-	\$ -	\$ 2.7340	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 6.94			\$ 7.17	\$ 0.23	3.31%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	-	\$ -	\$ 0.0760	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.1220	-	\$ -	\$ 0.1220	-	\$ -	\$ -	
TOU - On Peak	\$ 0.1580	-	\$ -	\$ 0.1580	-	\$ -	\$ -	
<b>Total Bill on TOU (before Taxes)</b>			\$ 7.19			\$ 7.42	\$ 0.23	3.20%
HST	13%		\$ 0.93	13%		\$ 0.96	\$ 0.03	3.20%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on TOU</b>			\$ 8.12			\$ 8.38	\$ 0.26	3.20%

Customer Class:	Add additional scenarios if required		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0873		
Proposed/Approved Loss Factor	1.0873		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.10	12262	\$ 25,750.20	\$ 2.17	12262	\$ 26,608.54	\$ 858.34	3.33%
Distribution Volumetric Rate	\$ 8.0317	0	\$ -	\$ 8.3048	0	\$ -	\$ -	
Fixed Rate Riders	\$ 0.04	12262	\$ 490.48	\$ 0.04	12262	\$ 490.48	\$ -	0.00%
Volumetric Rate Riders	\$ 18.2624	0	\$ -	\$ 0.0384	0	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 26,240.68			\$ 27,099.02	\$ 858.34	3.27%
Line Losses on Cost of Power	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.3004	-	\$ -	\$ 0.3004	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	12262	\$ -	\$ -	12262	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	12262	\$ -	\$ -	12262	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 26,240.68			\$ 27,099.02	\$ 858.34	3.27%
RTSR - Network	\$ 3.6603	-	\$ -	\$ 3.5413	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ 2.7600	-	\$ -	\$ 2.6780	-	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 26,240.68			\$ 27,099.02	\$ 858.34	3.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	-	\$ -	\$ 0.0045	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	-	\$ -	\$ 0.0015	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	12262	\$ 3,065.50	\$ 0.25	12262	\$ 3,065.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	-	\$ -	\$ 0.1076	-	\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 29,306.18			\$ 30,164.52	\$ 858.34	2.93%
HST	13%		\$ 3,809.80	13%		\$ 3,921.39	\$ 111.58	2.93%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 33,115.98			\$ 34,085.91	\$ 969.92	2.93%

# **Attachment “C”**

## **API Rate Design Model**



**Algoma Power Inc.  
2026 IRM Electricity Distribution Rate Application  
Incentive Rate-setting Mechanism**

**Rate Design Model  
EB-2025-0054**

**Application: August 14, 2025**



Proposed Distribution Charges and RRRP Funding for 2026 Rate Year

			Approved 2025 COS	Proposed 2026 IRM	Percent Change
Distribution Charges			EB-2024-0007	EB-2025-0054	
Monthly Rates and Charges	Metric		Effective January 1, 2025	Effective January 1, 2026	
Residential - R1(i)					
Monthly Service Charge	\$		67.36	70.56	4.75%
Distribution Volumetric Rate	\$/kWh		-	-	#DIV/0!
Residential - R1(ii)					
Monthly Service Charge	\$		30.21	31.64	4.73%
Distribution Volumetric Rate	\$/kWh		0.0425	0.0445	4.71%
Residential - R2					
Monthly Service Charge	\$		777.31	814.23	4.75%
Distribution Volumetric Rate	\$/kW		4.0276	4.2189	4.75%
Seasonal					
Monthly Service Charge	\$		99.05	105.13	6.14%
Distribution Volumetric Rate	\$/kWh		0.0459	0.0250	-45.53%
Street Lighting					
Monthly Service Charge	\$		2.24	2.29	2.23%
Distribution Volumetric Rate	\$/kWh		0.3618	0.3695	2.13%
Rural and Remote Rate Protection-Base Amount	\$		19,708,777	20,314,394	3.07%
Rural and Remote Rate Protection with One Time Adj.	\$		18,545,649 *	20,016,047 **	

\* 2025 RRRP funding included a one-time adjustment for 2025 ACM True Up.  
\*\*2026 RRRP funding proposal includes a one-time adjustment in 2026 for the 2025 Cost of Capital Impact

2025 Approved Base Revenue Requirement- Using Interim Cost of Capital Parameters	\$	33,687,290
2025 Updated Base Revenue Requirement- Using Final Cost of Capital Parameters	\$	33,362,059
Difference in Revenue Requirement	-\$	325,232
% Change in Revenue Requirement		-1.0%

2025 Cost of Capital- Approved based on Interim ROE, STD Rates					
	(%)	(\$)	(%)	(\$)	
Debt					
Long-term Debt	56.00%	\$100,482,870	5.12%	\$5,143,825	
Short-term Debt	4.00%	\$7,177,348	5.04%	\$361,738	
Total Debt	60.00%	\$107,660,217	5.11%	\$5,505,563	
Equity					
Common Equity	40.00%	\$71,773,478	9.25%	\$6,639,047	
Preferred Shares	0.00%	\$ -	0.00%	\$ -	
Total Equity	40.00%	\$71,773,478	9.25%	\$6,639,047	
Total	100.00%	\$179,433,696	6.77%	\$12,144,610	

2025 Cost of Capital- Updated for Final ROE, STD Rates					
	(%)	(\$)	(%)	(\$)	
Debt					
Long-term Debt	56.00%	\$100,482,870	5.12%	\$5,143,825	\$ -
Short-term Debt	4.00%	\$7,177,348	3.91%	\$280,634	(\$81,104)
Total Debt	60.00%	\$107,660,217	5.04%	\$5,424,459	(\$81,104)
					\$ -
Equity					\$ -
Common Equity	40.00%	\$71,773,478	9.00%	\$6,459,613	(\$179,434)
Preferred Shares	0.00%	\$ -	0.00%	\$ -	\$ -
Total Equity	40.00%	\$71,773,478	9.00%	\$6,459,613	(\$179,434)
					\$ -
Total	100.00%	\$179,433,696	6.62%	\$11,884,072	(\$260,538)

2025 Grossed Up PILS- Approved based on Interim ROE				
Particulars				Per Board Decision
<u>Determination of Taxable Income</u>				
Utility net income before taxes				\$6,639,047
Adjustments required to arrive at taxable utility				(\$3,940,913)
Taxable income				\$2,698,134
<u>Calculation of Utility income Taxes</u>				
Income taxes				\$715,005
Gross-up of Income Taxes				\$257,791
Grossed-up Income Taxes				\$972,797
<u>Tax Rates</u>				
Federal tax (%)				15.00%
Provincial tax (%)				11.50%
Total tax rate (%)				26.50%

2025 Grossed Up PILS Updated for Final ROE				
Particulars				Per Board Decision
<u>Determination of Taxable Income</u>				
Utility net income before taxes				\$6,459,613
Adjustments required to arrive at taxable				(\$3,940,913)
Taxable income				\$2,518,700
<u>Calculation of Utility income Taxes</u>				
Income taxes				\$667,456
Gross-up of Income Taxes				\$240,647
Grossed-up Income Taxes				\$908,103
<u>Tax Rates</u>				
Federal tax (%)				15.00%
Provincial tax (%)				11.50%
Total tax rate (%)				26.50%

N/A
N/A
N/A
N/A
N/A
(\$64,694)
N/A
N/A
N/A

2025 Revenue Requirement- Approved based on Interim ROE, STD Rates					2025 Revenue Requirement - Updated for Final ROE, STD Rates					
OM&A Expenses				\$ 15,348,227.01	OM&A Expenses				\$ 15,348,227.01	\$ -
Amortization/Depreciation				\$ 5,748,110.61	Amortization/Depreciation				\$ 5,748,110.61	\$ -
Property Taxes				\$ 260,000.00	Property Taxes				\$ 260,000.00	\$ -
				\$ -					\$ -	\$ -
Income Taxes (Grossed up)				\$972,797	Income Taxes (Grossed up)				\$908,103	(\$64,694)
Other Expenses					Other Expenses					
Return					Return					\$ -
Deemed Interest Expense				\$5,505,563	Deemed Interest Expense				\$5,424,459	(\$81,104)
Return on Deemed Equity				\$6,639,047	Return on Deemed Equity				\$6,459,613	(\$179,434)
										\$ -
Service Revenue Requirement (before Revenues)				\$ 34,473,744.26	Service Revenue Requirement (before Revenues)				\$ 34,148,512.75	(\$325,232)
										\$ -
Revenue Offsets				\$ 786,453.96	Revenue Offsets				\$ 786,453.96	\$ -
Base Revenue Requirement				\$ 33,687,290.30	Base Revenue Requirement				\$ 33,362,058.79	(\$325,232)

ROE Impact (\$244,127)  
DSTDR Impact (\$81,104)  
(\$325,232)

EB-2024-0007 Approved Revenue to Cost Ratios				
	Allocation of Service Revenue Requirement	Misc. Revenue	LF X Proposed Rates	Approved Revenue to Cost Ratio
Residential - R1	\$ 21,640,232	\$ 519,971	\$ 22,482,502	106.29%
Residential - R2	\$ 8,341,611	\$ 149,230	\$ 7,474,952	91.40%
Seasonal	\$ 4,254,201	\$ 110,593	\$ 3,505,478	85.00%
Street Lighting	\$ 237,701	\$ 6,660	\$ 224,359	97.19%
Total	\$ 34,473,745	\$ 786,454	\$ 33,687,291	

Check to BRR

2025 Approved Base Revenue per Class	2025 Cost of Capital Update RR Adjustment Factor	Adjusted Base Revenue Requirement per Class- Cost of Capital Adjustment	2025 Allocated BRR Adjustment
\$ 22,482,502	-0.97%	\$ 22,265,446	-\$ 217,056
\$ 7,474,952	-0.97%	\$ 7,402,786	-\$ 72,166
\$ 3,505,478	-0.97%	\$ 3,471,635	-\$ 33,843
\$ 224,359	-0.97%	\$ 222,193	-\$ 2,166
\$ 33,687,291		\$ 33,362,059	-\$ 325,232
\$ 1		\$ 1	-\$ 0

	2025 Allocated BRR Adjustment	2025 Projected Interest	Allocated Balance	Disposition Methodology	Billing Unit	Annualized Billing Units (2024 RRR)	Proposed Rate Rider	Reconciliation	Difference (\$)	Difference (%)
Residential - R1	-\$ 217,056	-\$ 6,848	-\$ 223,904	RRRP Reduction	N/A	one time	-\$ 223,904	-\$ 223,904	\$ -	0.00%
Residential - R2	-\$ 72,166	-\$ 2,277	-\$ 74,443	RRRP Reduction	N/A	one time	-\$ 74,443	-\$ 74,443	\$ -	0.00%
Seasonal	-\$ 33,843	-\$ 1,068	-\$ 34,911	Rate Rider- Per Customer	Customer	33,144	-\$ 1.05	-\$ 34,801.20	\$ 110	-0.31%
Street Lighting	-\$ 2,166	-\$ 68	-\$ 2,234	Rate Rider - Per kWh	kWh	499,033	-\$ 0.0045	-\$ 2,245.65	\$ 11	0.50%
Total	-\$ 325,232	-\$ 10,261	-\$ 335,493					-\$ 335,394	\$ 99	-0.03%
\$ 0.00										

Interest Assumption		
Period	Rate	Status
Q1 2025	3.64%	final
Q2 2025	3.16%	final
Q3 2025	2.91%	final
Q4 2025	2.91%	placeholder
2025 Average Rt	3.16%	calc.

Equivalent Rates Calculation- Cost of Capital Adjusted												
			kWh	kW	Allocated Revenue Requirement	Fixed Allocation	Variable Allocation	Transformer Ownership Allowance	Fixed	Variable	Monthly Service Charge	Variable Charge
Residential - R1	kWh	9,705	128,336,485		\$ 22,265,446.31	64.12%	35.88%		\$ 14,276,242	\$ 7,989,204	122.58	0.0623
Residential - R2	kW	46		345,623	\$ 7,402,785.62	26.27%	73.73%	(184,470)	\$ 1,944,486	\$ 5,458,300	3,522.62	16.3264
Seasonal	kWh	2,719	5,961,327		\$ 3,471,634.62	92.19%	7.81%		\$ 3,200,384	\$ 271,250	98.09	0.0455
Street Lighting	kWh	1,129	536,180		\$ 222,192.94	13.53%	86.47%		\$ 30,055	\$ 192,138	2.22	0.3583
Total		13,599			\$ 33,362,059.49				\$ 19,451,166	\$ 13,910,893		
										\$ 33,362,059		

Equivalent Distribution Rates Required to Recover the Cost of Capital - Adjusted 2025 Base Revenue Requirement in the absence of RRRP Funding												
2025 Accepted Equivalent Electricity Distribution Rates												
Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	KW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,705	128,336,485		64%	36%	122.58	0.0623	14,276,242	7,989,204		22,265,446
Residential - R2	kW	46		345,623	26%	74%	3,522.62	16.3264	1,944,486	5,642,770	(184,470)	7,402,786
Seasonal	kWh	2,719	5,961,327		92%	8%	98.09	0.0455	3,200,384	271,250		3,471,635
Street Lighting	kWh	1,129	536,180		14%	86%	2.22	0.3583	30,055	192,138		222,193
Total		13,599							\$19,451,166	\$14,095,363	(\$184,470)	\$33,362,059
Revenue Reconciliation												
Customer Class	Metric	Average # of	Billing Determinant		Distribution Rates (Rounded)			Revenues				Revenue Less
			kWh	KW	Monthly Service Charge	Variable	Fixed	Variable	Transformer			
Residential - R1	kWh	9,705	128,336,485				122.58	0.0623	14,275,667	7,995,363		22,271,030
Residential - R2	kW	46		345,623			3,522.62	16.3264	1,944,486	5,642,771	(184,470)	7,402,787
Seasonal	kWh	2,719	5,961,327				98.09	0.0455	3,200,481	271,240		3,471,721
Street Lighting	kWh	1,129	536,180				2.22	0.3583	30,077	192,113		222,190
Total		13,599							\$19,450,710	\$14,101,488	(\$184,470)	\$33,367,728

Cost of Capital Adjusted Base Revenue Requirement:

\$33,362,059

Difference (Rounding):

\$5,669

% Difference:

0.017%

consistent with 2015 COS Final Rate Design

Consistent with 2025 Approved COS, adjusted for Cost of Capital

Equivalent rates/figures for use in RRRP calculation- values in absence of RRRP regulaiton

Assumptions Used : 2025 approved Billing Units, 2025 approved Revenue Requirements, 2015 FV Split for R1 class

## Determination of Residential R1 & R2 2026 Electricity Distribution Rates and RRRP Funding

Revenue Component	R1	R2	Total R1+R2
Indexed Revenue Attributable to Residential Rate Classes for 2026	22,955,675	7,632,272	30,587,947
<b>Total</b>	<b>22,955,675</b>	<b>7,632,272</b>	<b>30,587,947</b>

## Notes

**Total**

2026 Application of Rate Indexing Methodology											
Delivery Charges Indexed by Simple Average of Other LDC Increases in Current Year											
Simple Average Increase in Delivery Charge for 2026 using the 2025 Board Calculated RRRP Adjustment Factor											4.75%
Customer Class	Metric	Average # of Customers*	Billing Determinant		F/V Split		Distribution Rates		Revenue		
			kWh*	kW*	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Total Revenue
Residential - R1 (i)	kWh	8116	99,118,975		100.0%	0.0%	70.56	-	6,871,581	-	6,871,581
Residential - R1 (ii)	kWh	997	29,217,510		22.6%	77.4%	31.64	0.0445	378,661	1,300,179	1,678,840
Residential - R2	kW	46		345,623	23.6%	76.4%	814.23	4.2189	449,455	1,458,147	1,907,602
Transformer Ownership Allowance (not indexed) - Attributable to the Residential - R2 class											(184,470)
The Rural and Remote Rate Protection Amount Required for 2026											\$ 20,314,394

1

2

One Time RRRP Adjustment for 2025 Cost Of Capital DVA Impact	-\$	298,347.03
--	-----	------------

2026 RRRP Proposal, adjusted for disposition of R1/R2 2025 Cost of Capital DVA Disposition	\$ 20,016,047.36
--	------------------

Notes:

- 1 Placeholder RRRP Adjustment Factor requires updating for 2026 rates - see Manager's Summary  
2 R1 customer count and kWh splits can be confirmed in EB-2024-0007: DRO RRWF Tabs 10 and 13  
\* 2025 Board -Approved Values for Customers and Billing Determinants

2025 Accepted Equivalent Electricity Distribution Rates												
Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,705	128,336,485	-	64.12%	35.88%	122.58	0.0623	14,276,242	7,989,204		22,265,446
Residential - R2	kW	46	-	345,623	26.27%	73.73%	3,522.62	16.3264	1,944,486	5,642,770	(184,470)	7,402,786
Seasonal	kWh	2,719	5,961,327	-	92.19%	7.81%	98.09	0.0455	3,200,384	271,250		3,471,635
Street Lighting	kWh	1,129	536,180	-	13.53%	86.47%	2.22	0.3583	30,055	192,138		222,193
Total		13,599							\$19,451,166	\$14,095,363	(\$184,470)	\$33,362,059

2026 Equivalent Electricity Distribution Rates												
Customer Class	Metric	Average # of Customers	Billing Determinant		F/V Split		Distribution Rates		Revenues			
			kWh	kW	Fixed Allocation	Variable Allocation	Monthly Service Charge	Variable Charge	Fixed	Variable	Transformer Ownership Allowance	Revenue Less Transformer Ownership
Residential - R1	kWh	9,705	128,336,485	0	64.12%	35.88%	126.39	0.0642	14,718,805	8,236,870		22,955,675
Residential - R2	kW	46	0	345,623	26.92%	73.08%	3,631.82	16.2822	2,004,765	5,627,507	(184,470)	7,447,802
Seasonal	kWh	2,719	5,961,327	0	92.19%	7.81%	101.13	0.0469	3,299,596	279,659		3,579,255
Street Lighting	kWh	1,129	536,180	0	13.53%	86.47%	2.29	0.3695	30,986	198,095		229,081
Total		13,599							\$20,054,153	\$14,342,131	(\$184,470)	\$34,211,813

check to indexed adj. RR  
(\$184,470)



Price Cap for 2026 Electricity Distribution Rates		
Price Cap Metric	Status	Value
Inflation Factor	Final	3.70%
Productivity Factor	Final	0.00%
Stretch Factor	Placeholder	0.60%
Price Cap Index	Calculated	3.10%

	Cost of Capital Adjusted 2025 Revenues by Class				IRM Indexed Revenue for 2026 (Using the 2026 Price-Cap Index)			
Customer Class	Fixed	Variable (incl TA)	Transformer Allowance	Variable ( Base RR before TA Adj)	IRM Index	Revenues		
						Fixed	Variable	Total
Residential - R1	\$ 14,276,241.93	\$ 7,989,204.38	\$ -	\$ 7,989,204.38	1.031	14,718,805	8,236,870	22,955,675
Residential - R2	\$ 1,944,485.60	\$ 5,642,770.02	-\$ 184,470.00	\$ 5,458,300.02	1.031	2,004,765	5,627,507	7,632,272
Seasonal	\$ 3,200,384.28	\$ 271,250.33	\$ -	\$ 271,250.33	1.031	3,299,596	279,659	3,579,255
Street Lighting	\$ 30,054.56	\$ 192,138.38	\$ -	\$ 192,138.38	1.031	30,986	198,095	229,081
<b>Total</b>	<b>\$ 19,451,166.37</b>	<b>\$ 14,095,363.12</b>	<b>-\$ 184,470.00</b>	<b>\$ 13,910,893.12</b>		<b>20,054,153</b>	<b>14,342,131</b>	<b>34,396,283</b>
						1.031	1.031	

#### Check

2025 Base Revenue Requirement	\$	33,687,290
2025 Cost of Capital Adjusted Base RR	\$	33,362,059
2026 IRM Adjustment		3.10%
2026 Indexed Base RR	\$	34,396,283
	-\$	1

Determination of Seasonal and Street Lighting Distribution Rates

2026 Distribution Base Rate Determination for Non-RRRP Rate Classes										
Customer Class	Metric	Average # of Customers	kWh	2025 Cost of Capital Adj		2026 Indexed Rates		2026 Revenues		
				Monthly Service Charge	Variable Charge	Monthly Service Charge	Variable Charge	Fixed	Variable	Total Revenue
Seasonal (before rate design adj)	kWh	2,719	5,961,327	98.09	0.0455	101.13	0.0469	3,299,670	279,586	3,579,256
Street Lighting	kWh	1,129	536,180	2.22	0.3583	2.29	0.3695	31,025	198,119	229,144

Check - inflation adjustment applied  
Seasonal                    103.1%            103.1%  
Street Lighting           103.2%            103.1%

Revenue Decoupling for the Seasonal Rate Class - 2026 Increment

Rate Class	Customers/ Connections		Test Year Consumption	2026 Indexed Rates		Proposed Revenues (before FV Adj)			Existing Split	
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total	Fixed	Variable
			kWh		kWh	\$	\$	\$		
Seasonal	Customers	2,719	5,961,327	\$ 101.13	\$ 0.0469	3,299,670	279,586	3,579,256	92.2%	7.8%

Revenue Decoupling - Seasonal

	2026	2027	2028	2029	2030
Indexed Monthly Service Charge (post IRM adjustment for 2026)	\$ 101.13	\$ 105.13	\$ 109.13	\$ 109.70	\$ 109.70
Monthly Service Charge to Achieve 100% Recovery	\$ 109.70				
Monthly Service Charge Increment	\$ 4.00	\$ 4.00	\$ 0.57	\$ -	\$ -
Proposed Monthly Service Charge	\$ 105.13	\$ 109.13	\$ 109.70	\$ 109.70	\$ 109.70

2026 Proposed Seasonal Rates - Calculate Volumetric Rate Based on Change in F/V Split

Rate Class	Customers/ Connections		Test Year Consumption	Proposed Rates		Proposed Revenues			F/V Split	
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total	Fixed	Variable
			kWh		kWh	\$	\$	\$		
Seasonal	Customers	2,719	5,961,327	\$ 105.13	\$ 0.0250	3,430,182	149,074	3,579,256	95.8%	4.2%

Revenue Reconciliation - Volumetric Rate Rounded to 4th Decimal Place

Rate Class	Customers/ Connections		Test Year Consumption	Proposed Rates		Proposed Revenues		
		Average number of Customers		Monthly Service Charge	Volumetric	Fixed	Variable	Total
			kWh		kWh	\$	\$	\$
Seasonal	Customers	2,719	5,961,327	\$ 105.13	\$ 0.0250	3,430,182	149,033	3,579,215

Difference due to Rounding of Volumetric Rate:	\$	\$ -	-\$ 41.07	-\$ 41.07
	%	0.0000%	-0.0276%	-0.0011%

# **Attachment “D”**

## **Commodity Account Analysis Workform**



# Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells  
Drop down cells

Utility Name Algoma Power 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.

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

Year Selected

2022

### Instructions:

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

For example:

- Scenario a - If 2023 balances were last approved on a final basis - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2023 balances were last approved on an interim basis and there are no changes to 2023 balances - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2023 balances were last approved on an interim basis, there are changes to 2023 balances, and 2022 balances were last approved for disposition - Select 2022 and Commodity Accounts Analysis Workforms for 2023 and 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the Commodity Accounts 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 Commodity Accounts 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
2023	\$ (36,593)	\$ 169,411	\$ (209,807)	\$ (40,396)	\$ (3,803)	\$ 2,060,572	-0.2%
2024	#DIV/0!	\$ (307,116)	\$ 342,979	\$ 35,863	#DIV/0!	\$ -	0.0%
Cumulative Balance	#DIV/0!	\$ (137,705)	\$ 133,172	\$ (4,533)	#DIV/0!	\$ 2,060,572	N/A

### Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2023	0.2%
2024	1.8%
Cumulative Balance	2.0%

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

## Commodity Accounts Analysis Workform

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

Year		2023		
Total Metered excluding WMP	C = A+B	259,742,424	kWh	100%
RPP	A	132,421,539	kWh	51.0%
Non-RPP	B = D+E	127,320,885	kWh	49.0%
Non-RPP Class A	D	101,787,779	kWh	39.2%
Non-RPP Class B*	E	25,533,106	kWh	9.8%

\*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.

Show RRR data Yes

Note 3 GA Billing Rate

GA is billed on the

2nd 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

No

Note 4 Analysis of Expected GA Amount

Year	2023								
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 = L	N=M-K
January	2,850,218			2,850,218	0.05145	\$ 146,644	0.05377	\$ 153,256	\$ 6,613
February	2,458,082			2,458,082	0.08370	\$ 205,741	0.08249	\$ 202,767	\$ (2,974)
March	2,540,739			2,540,739	0.06864	\$ 174,396	0.08331	\$ 204,047	\$ 29,650
April	2,099,415			2,099,415	0.11617	\$ 243,889	0.09853	\$ 206,855	\$ (37,034)
May	2,085,516			2,085,516	0.09384	\$ 195,705	0.09962	\$ 207,759	\$ 12,054
June	1,938,131			1,938,131	0.08972	\$ 173,889	0.08293	\$ 160,729	\$ (13,160)
July	1,905,327			1,905,327	0.05105	\$ 97,257	0.04949	\$ 94,295	\$ (2,972)
August	2,046,412			2,046,412	0.05154	\$ 105,472	0.07606	\$ 155,650	\$ 50,178
September	1,975,892			1,975,892	0.07454	\$ 147,283	0.05093	\$ 100,632	\$ (46,651)
October	2,247,693			2,247,693	0.08433	\$ 189,548	0.08498	\$ 191,009	\$ 1,461
November	2,774,480			2,774,480	0.08288	\$ 229,949	0.07090	\$ 196,711	\$ (33,238)
December	2,821,834			2,821,834	0.06759	\$ 190,728	0.06622	\$ 186,862	\$ (3,866)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	27,743,740	-	-	27,743,740		\$ 2,100,511		\$ 2,060,572	\$ (39,939)

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
27,788,785	27,743,740	45,045	0.07427	\$ 3,346

\*Equal to (ADEW - 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 \$ (36,593)

Calculated Loss Factor 1.0866  
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0829  
Difference 0.0037

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.

API bills it's customers based on calendar month and has reports available that show a breakdown on consumption billed by

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

N/A - within threshold.

Note 5 Reconciling Items

Item	Amount	Explanation	Principal Adjustments on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 169,411			
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (13,760)	Nov and Dec 2022 RPP/non-RPP true-up reclass entries recorded in 2023 as well as true-up of Dec 2022 GA cost accrual vs actual IESO bill recorded in following month (Jan), record DR adj to 2022 and CR adj to 2023 Workform.	Yes	
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (11,901)	Nov and Dec 2023 RPP/non-RPP true-up reclass entries recorded in 2024 as well as true-up of Dec 2023 GA cost accrual vs actual IESO bill recorded in following month (Jan), record CR adj to 2023 and DR adj to 2024 Workform.	Yes	
2a Remove prior year end unbilled to actual revenue differences	\$ (100,760)	Relates to the overstatement of the December 2022 unbilled revenue accrual of the prior year. DR adj in 2022 and CR adj in 2023 Workform.	Yes	
2b Add current year end unbilled to actual revenue differences	\$ 34,675	Relates to the overstatement of the December 2023 unbilled revenue accrual of the current year. DR adj in 2023 and CR adj in 2024 Workform.	Yes	
3a Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b Add difference between current year accrual/forecast to actual from long term load transfers				
4 Remove GA balances pertaining to Class A customers				
5a Significant prior period billing adjustments recorded in current year				
5b Significant current period billing adjustments recorded in other years				
6 Differences in GA IESO posted rate and rate charged on IESO invoice				
7 Class A Global Adjustment	\$ (110,201)	Timing Class A GA difference included in Net Change in Principal Balance in the GL Balance (2022). DR adjustment	Yes	
8 Class A Global Adjustment	\$ (14,084)	Timing Class A GA difference included in Net Change in Principal Balance in the GL Balance (2023). CR adjustment	Yes	
9 2023 CT 148 Recalculated Settlement Adjustment	\$ 6,224	True-up adjustment to be remitted to IESO.		
10				

Note 6 Adjusted Net Change in Principal Balance in the GL Net Change in Expected GA Balance in the Year Per Analysis

Unresolved Difference	\$ (3,803)
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%



## Commodity Accounts Analysis Workform

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

Year		2024		
Total Metered excluding WMP	C = A+B	272,051,551	kWh	100%
RPP	A	131,781,302	kWh	48.4%
Non-RPP	B = D+E	140,280,249	kWh	51.6%
Non-RPP Class A	D	114,973,894	kWh	42.3%
Non-RPP Class B*	E	25,286,355	kWh	9.3%

\*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

2nd 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

No

Note 4 Analysis of Expected GA Amount

Year	2024								
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 = L*J	N=M-K
January				-	0.05010	\$ -	0.04588	\$ -	\$ -
February				-	0.06869	\$ -	0.06632	\$ -	\$ -
March				-	0.08310	\$ -	0.08171	\$ -	\$ -
April				-	0.06905	\$ -	0.07427	\$ -	\$ -
May				-	0.07978	\$ -	0.07763	\$ -	\$ -
June				-	0.07430	\$ -	0.07840	\$ -	\$ -
July				-	0.06455	\$ -	0.06371	\$ -	\$ -
August				-	0.05375	\$ -	0.06323	\$ -	\$ -
September				-	0.08669	\$ -	0.07928	\$ -	\$ -
October				-	0.06478	\$ -	0.07484	\$ -	\$ -
November				-	0.08948	\$ -	0.08904	\$ -	\$ -
December				-	0.05277	\$ -	0.06177	\$ -	\$ -
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	-	-	-	-		\$ -		\$ -	\$ -

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
-	-	-	#DIV/0!	#DIV/0!

\*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	#DIV/0!
----------------------------	---------

Calculated Loss Factor	0.0000
Most Recent Approved Loss Factor for Secondary Metered	
Customer < 5,000kW	1.0829
Difference	-1.0829

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 Adjustment on DVA Continuity Schedule	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (307,116)			If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 11,901	Nov and Dec 2023 RPP/Non-RPP true-up reclass entries recorded in 2024 as well as true-up of Dec 2023 GA cost accrual vs actual IESO bill recorded in following month (Jan), record CR adj. to 2023 and DR adj. to 2024 Workform.	Yes	
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			Yes	
2a Remove prior year end unbilled to actual revenue differences	\$ (34,675)	Relates to the overstatement of the December 2023 unbilled revenue accrual of the current year. DR adj in 2023 and CR adj in 2024 Workform.	Yes	
2b Add current year end unbilled to actual revenue differences			Yes	
3a Remove difference between prior year accrual/unbilled to actual from load transfers				
3b Add difference between current year accrual/unbilled to actual from load transfers				
4a Significant prior period billing adjustments recorded in current year				
4b Significant current period billing adjustments recorded in other year(s)				
5 CT 2148 for prior period corrections	\$ 351,669	21/22 class A adjustments to Class B GA that were posted to 1589 in December 2024	No	
6 Class A Global Adjustment	\$ 14,084	Timing Class A GA difference included in Net Change in Principal Balance in the GL Balance (2023). CR adjustment	Yes	
7			Yes	
8				
9				
10				

Note 6 Adjusted Net Change in Principal Balance in the GL \$ 35,863

Net Change in Expected GA Balance in the Year Per Analysis

#DIV/0!

Unresolved Difference

#DIV/0!

Unresolved Difference as % of Expected GA Payments to IESO

0.0%

## Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - DVA Power		Total Activity in Calendar Year	Account 4795 - Power Purchased	Account 1588 as % of Account 4795
	Transactions <sup>1</sup>	Principal Adjustments <sup>2</sup>			
2020	177,828	213,071	390,899	20,309,052	0.2%
2019	148,992	509,207	658,199	20,099,381	1.3%
Cumulative	326,820	722,278	1,049,098	40,408,433	2.6%

The annual Account 1588 balance relative to cost of power is expected to be small. If it is greater than +/-1%, provide an explanation in the text box below.

## 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) Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments. However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.
- 3) 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.

## Reasons for large Account 1588 balance, relative to cost of power purchased

2021

Note 7a Reconciling Items and Principal Adjustments - complete for each year where Account 1588 as a % of Account 4795 is greater than +/- 1% of that year's cost of power purchased (Note 7, above)

	Item	Amount	Evaluation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation <sup>1</sup>
1a	CT 148 True-up of GA Charges based on Actual RPP Volume - prior year				
1b	CT 148 True-up of GA Charges based on Actual RPP Volume - current year				
2a	CT 1142142 true-up adjustment based on actual period volume - prior year				
2b	CT 1142142 true-up adjustment based on actual price and volume - current year				
3a	Remove prior year and unbilled to actual revenue differences				
3b	Add current year and unbilled to actual revenue differences				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other periods				
5	Variance (eg. Variance due to significant understated/overstated line loss factor)				
6					
7					
8	Total Reconciling Items	0	-		

Ontario Energy Board

Commodity Accounts 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 Reversal of prior year CT-148 true-up of GA Charges based on actual	(11,261)	No	'21 adj reversed in '22
2 Reversal of Unbilled to actual revenue differences	(1,218)	No	'21 adj reversed in '22
3 CT 148 Class B Deferral Recovery Amount for Dec 2021	(13,108)	No	'21 adj reversed in '22
4 CT 148 Recalculated Settlement True-up for 2021	(61,135)	No	'21 adj reversed in '24
5 CT-148 true-up of GA Charges based on actual Non-RPP volumes	13,760	Yes	
6 Unbilled to actual revenue differences	100,760	Yes	
7 Class A GA elimination of timing differences included in Dec 2022	110,201	Yes	
8 CT 148 Recalculated Settlement True-up for 2021	61,135	Yes	'21 adj reversed in '24
9 CT 148 Recalculated Settlement True-up for 2022	(21,657)	Yes	'22 adj reversed in '24
10 2021 + 2022 Class A Adj funded by API - non-RPP	(5,408)	Yes	'22 adj reversed in '24
11			
12			
13			
14			
15			
16			
17			
18			
19			
Total	172,069		
Total principal adjustments included in last approved balance	172,070		
Difference	(1)		

Account 1688 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes	(93,861)	No	'21 adj reversed in '22
2 Reversal of CT 1142/142 true-up based on actuals	27,138	No	'21 adj reversed in '22
3 Reversal of Unbilled to actual revenue differences	(65,617)	No	'21 adj reversed in '22
4 microFIT/FIT true-up - CY	26,423	No	'21 adj reversed in '22
5 2021 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2022	(22,935)	No	'21 adj reversed in '22
6 2021 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2023	(12,193)	No	'21 adj reversed in '23
7 CT 142 Recalculated Settlement true up for 2021	(32,347)	No	'21 adj reversed in '24
8 CT 148 Recalculated Settlement true up for 2021	400,222	No	'21 adj reversed in '24
9 CT 148 true-up of GA Charges based on actual RPP volumes	(26,044)	Yes	
10 CT 1142/142 true-up based on actuals	150,220	Yes	
11 Unbilled to actual revenue differences	(224,246)	Yes	
12 CT 148 Recalculated Settlement True-up for 2021	(400,222)	Yes	'21 adj reversed in '24
13 CT 148 Recalculated Settlement True-up for 2022	2,540	Yes	'22 adj reversed in '24
14 CT 142 Recalculated Settlement True-up for 2021	32,347	Yes	'21 adj reversed in '24
15 CT 142 Recalculated Settlement True-up for 2022	(225,473)	Yes	'22 adj reversed in '24
16 2021 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2023	12,193	Yes	
17 2022 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2023	8,727	Yes	
18 MicroFIT/FIT true-up for Dec 2022 - CY	6,124	Yes	'22 adj reversed in '24
19 2021 + 2022 Class A Adj funded by API - RPP	(33,453)	Yes	'22 adj reversed in '24
Total	(460,257)		
Total principal adjustments included in last approved balance	(460,258)		
Difference	1		

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. 2024 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
2023	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5 CT-148 true-up of GA Charges based on actual Non-RPP volumes	(13,760)	2023
	6 Unbilled to actual revenue differences	(100,760)	2023
	7 Class A GA elimination of timing differences included in Dec 2022	(110,201)	2023
	8 CT 148 Recalculated Settlement True-up for 2021	(61,135)	2024
	9 CT 148 Recalculated Settlement True-up for 2022	21,657	2024
	10 2021 + 2022 Class A Adj funded by API - non-RPP	5,408	2024
	11		
	12		
	13		
	14		
	15		
	16		
	17		
	18		
	19		
	Total Reversal Principal Adjustments	(258,791)	
2023	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(11,901)	2024
	2 Unbilled to actual revenue differences	34,675	2024
	3 Class A GA elimination of timing differences included in Dec 2023	(14,084)	2024
	4 CT 148 Recalculated Settlement True-up for 2021	61,135	2024
	5 CT 148 Recalculated Settlement True-up for 2022	(21,657)	2024
	6 CT 148 Recalculated Settlement True-up for 2023	6,224	2025
	7 2021 + 2022 Class A Adj funded by API - non-RPP	(5,408)	2024
	8		
	9		
	10		
	Total Current Year Principal Adjustments	48,984	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(209,807)	

Account 1688 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2023	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		2,023
	7		
	8		
	9 CT 148 true-up of GA Charges based on actual RPP volumes	26,044	2,023
	10 CT 1142/142 true-up based on actuals	(150,220)	2,023
	11 Unbilled to actual revenue differences	224,246	2,023
	12 CT 148 Recalculated Settlement True-up for 2021	400,222	2,024
	13 CT 148 Recalculated Settlement True-up for 2022	(2,540)	2,024
	14 CT 142 Recalculated Settlement True-up for 2021	(32,347)	2,024
	15 CT 142 Recalculated Settlement True-up for 2022	225,473	2,024
	16 2021 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2023	(12,193)	2,023
	17 2022 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2023	(8,727)	2,023
	18 MicroFIT/FIT true-up for Dec 2022 - CY	(6,124)	2,023
	19 2021 + 2022 Class A Adj funded by API - RPP	33,453	2,024
	Total Reversal Principal Adjustments	697,287	
2023	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	13,810	2,024
	2 CT 1142/142 true-up based on actuals	66,647	2,024
	3 Unbilled to actual revenue differences	46,245	2,024
	4 CT 148 Recalculated Settlement True-up for 2021 & 2022	(397,682)	2,024
	5 CT 148 Recalculated Settlement True-up for 2023	(19,815)	2,025
	6 CT 142 Recalculated Settlement True-up for 2021 & 2022	(193,126)	2,024
	7 CT 142 Recalculated Settlement True-up for 2023	(18,060)	2,025
	8 2023 Accrued Energy Purchases from MicroFIT/Fit generators paid in 2024	23,249	2,024
	9 MicroFIT/FIT true-up for Dec 2023 - CY	28,000	2,024
	10 2021 + 2022 Class A Adj funded by API - RPP	(33,453)	2,024
	Total Current Year Principal Adjustments	(484,216)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	213,071	

# **Attachment “E”**

## **Current Tariff of Rates and Charges**

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2024-0007

## RESIDENTIAL R1 SERVICE CLASSIFICATION

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

## APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (i) above	\$	67.36
Service Charge - Applicable only to customers that meet criteria (ii) above	\$	30.21
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Interim Licence Deferral Account (2025) - effective until December 31, 2025 Applicable only for customers in the Township of Dubreuilville	\$	(6.70)
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.30
Rate Rider for Disposition of Group 2 Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$	(1.65)
Distribution Volumetric Rate - Applicable only to customers that meet criteria (ii) above	\$/kWh	0.0425
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2025 Applicable only for Class B Customers (2025)	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2024-0007

## RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. Class A and Class B consumers are defined in accordance with 0. 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	\$	777.31
Rate Rider for Refund of Interim Licence Deferral Account (2025) - effective until December 31, 2025 - Applicable only for customers in the Township of Dubreuilville	\$	(6.70)
Distribution Volumetric Rate	\$/kW	4.0276
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kW	0.1380
Rate Rider for Disposition of Group 2 Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(1.3160)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2025 Applicable only for Class B Customers (2025)	\$/kW	0.1932
Rate Rider for Disposition of Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.0628
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	4.4756
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2406

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
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## SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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	\$	99.05
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.05
Rate Rider for Disposition of Group 2 Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kWh	0.0459
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2025 Applicable only for Class B Customers (2025)	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Algoma Power Inc.**  
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EB-2024-0007

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.24
Distribution Volumetric Rate	\$/kWh	0.3618
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kWh	0.0003
Rate Rider for Disposition of Group 2 Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0161)
Rate Rider for Disposition of Capacity Based Recovery Account - effective until December 31, 2025 Applicable only for Class B Customers (2025)	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0015)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2408
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3377

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



**Algoma Power Inc.**  
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EB-2024-0007

**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	\$	5.00
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**Algoma Power Inc.**  
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**ALLOWANCES**

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

**SPECIFIC SERVICE CHARGES**

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

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

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**Customer Administration**

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00

**Algoma Power Inc.**  
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EB-2024-0007

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.85
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)	\$	2.42

### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer	1.0873
Total Loss Factor - Primary Metered Customer	1.0765

# **Attachment “F”**

## **Proposed Tariff of Rates and Charges**

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2025-0054

## RESIDENTIAL R1 SERVICE CLASSIFICATION

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

## APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (i) above	\$	70.56
Service Charge - Applicable only to customers that meet criteria (ii) above	\$	31.64
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate - Applicable only to customers that meet criteria (ii) above	\$/kWh	0.0445
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. 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	\$	814.23
Distribution Volumetric Rate	\$/kW	4.2189
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kW	4.5851
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7795
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2680
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5556

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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	\$	105.13
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0250
Rate Rider for Cost of Capital DVA (2026) - effective until December 31, 2026	\$	(1.0500)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on and Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.29
Distribution Volumetric Rate	\$/kWh	0.3695
Rate Rider for Cost of Capital DVA (2026) - effective until December 31, 2026	\$/kWh	(0.0045)
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kW	3.3201
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3575

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



**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	\$	5.00
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**ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)		40.59
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
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)	\$	4.72
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)	\$	2.51

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer

1.0873

Total Loss Factor - Primary Metered Customer

1.0765

# **Attachment “G”**

## **Bill Impact Model**

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2024-0007

**RESIDENTIAL R1 SERVICE CLASSIFICATION**

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

**APPLICATION**

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (ii) above	\$	30.21
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$	(1.65)
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.30
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate - Applicable only to customers that meet criteria (ii) above	\$/kWh	0.0425
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

**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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. 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

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.

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.

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	\$	777.31
Distribution Volumetric Rate	\$/kW	4.0276
Rate Rider for Refund of Interim Licence Deferral Account (2025) - effective until December 31, 2025 - Applicable only for customers in the Township of Dubreuilville	\$	(6.70)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kW	0.1932
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kW	0.1380
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kW	0.0628
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$/kW	(1.3160)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	4.4756
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2406

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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

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

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	\$	99.05
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$	(3.80)
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$	0.05
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0459
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.24
Distribution Volumetric Rate	\$/kWh	0.3618
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Accounts 1575 and 1576 (2025) - effective until December 31, 2025	\$/kWh	0.0003
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2025) - effective until December 31, 2025	\$/kWh	(0.0015)
Rate Rider for Disposition of Deferral /Variance Accounts (Group 2) (2025) - effective until December 31, 2025	\$/kWh	(0.0161)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable only for Non-RPP Customers	\$/kWh	(0.0116)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2408
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3377

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**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	\$	5.00
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## ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)		39.14
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.55
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)	\$	2.42

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer	1.0873
Total Loss Factor - Primary Metered Customer	1.0765

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

#### Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2025	January 1, 2026
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	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

#### Time-of-Use RPP Prices and Percentages

As of	November 1, 2025		
Off-Peak	\$/kWh	0.0760	64%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1580	18%

weighted TOU price 0.0990

Average IESO Price 0.1596

#### Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	13.10%
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#### Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

\$	42.88
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#### 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	\$	39.14	3.70%	40.59

#### 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	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
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)	\$	4.55	3.70%	4.72
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)	\$	2.42	3.70%	2.51

\* OEB approved inflation rate effective in 2026

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

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

**Algoma Power Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2025-0054

## RESIDENTIAL R1 SERVICE CLASSIFICATION

For the purposes of rates and charges, a residential service is defined in two ways:

- i) a dwelling occupied as a residence continuously for at least eight months of the year and, where the residential premises is located on a farm, includes other farm premises associated with the residential electricity meter, and
- ii) consumers who are treated as residential-rate class customers under Ontario Regulation 445/07 (Reclassifying Certain Classes of Consumers as Residential-Rate Class Customers: Section 78 of the Ontario Energy Board Act, 1998) made under the Ontario Energy Board Act, 1998.

This application refers to a Residential service with a demand of less than, or is forecast to be less than, 50 kilowatts, and which is billed on an energy basis. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Condition of Service.

## APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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 - Applicable only to customers that meet criteria (i) above	\$	70.56
Service Charge - Applicable only to customers that meet criteria (ii) above	\$	31.64
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate - Applicable only to customers that meet criteria (ii) above	\$/kWh	0.0445
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## RESIDENTIAL R2 SERVICE CLASSIFICATION

This classification refers to a Residential service with a demand equal to or greater than, or is forecast to be equal to or greater than, 50 kilowatts, and which is billed on a demand basis. 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	\$	814.23
Distribution Volumetric Rate	\$/kW	4.2189
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kW	4.5851
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7795
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2680
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5556

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## SEASONAL CUSTOMERS SERVICE CLASSIFICATION

This classification includes all services supplied to single-family dwelling units for domestic purposes, which are occupied on a seasonal/intermittent basis. A service is defined as Seasonal if occupancy is for a period of less than eight months of the year. Class B consumers are defined in accordance with O. Reg. 429. 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	\$	105.13
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0250
Rate Rider for Cost of Capital DVA (2026) - effective until December 31, 2026	\$	(1.0500)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on and Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

## 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. The consumption for these unmetered accounts will be based on the calculated connection load times the calculated hours of use established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429. 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 device)	\$	2.29
Distribution Volumetric Rate	\$/kWh	0.3695
Rate Rider for Cost of Capital DVA (2026) - effective until December 31, 2026	\$/kWh	(0.0045)
Rate Rider for Disposition of Deferral /Variance Accounts (Group 1) (2026) - effective until December 31, 2026 - Approved on an Interim Basis	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0000
Retail Transmission Rate - Network Service Rate	\$/kW	3.3201
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3575

### 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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**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	\$	5.00
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**ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

## SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

Arrears certificate (credit reference)	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

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

### Other

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)		40.59
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

Retail Service Charges refer to services provided by Algoma Power Inc. to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
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)	\$	4.72
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)	\$	2.51

## LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer

1.0873

Total Loss Factor - Primary Metered Customer

1.0765

 Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

### Table 1

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand- Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL R1 (i) SERVICE CLASSIFICATION	kWh	RPP	1.0829	1.0829	750		CONSUMPTION	
RESIDENTIAL R2 SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0829	1.0829	225,000	500	DEMAND	
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kWh	RPP	1.0829	1.0829	200		CONSUMPTION	
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0829	1.0829	3,000	10	DEMAND	75
RESIDENTIAL R1(ii) SERVICE CLASSIFICATION	kWh	RPP	1.0829	1.0829	2,000		CONSUMPTION	
SEASONAL CUSTOMERS SERVICE CLASSIFICATION	kWh	RPP	1.0829	1.0829	15		CONSUMPTION	

Table 2

[illegible]

Customer Class: **RESIDENTIAL R1 (i)SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **750** kWh

Demand **-** kW

Current Loss Factor **1.0829**

Proposed/Approved Loss Factor **1.0829**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 67.36	1	\$ 67.36	\$ 70.56	1	\$ 70.56	\$ 3.20	4.75%
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
RRRP Credit	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
DRP Adjustment	\$ -	0	\$ (24.48)	\$ -	0	\$ (27.68)	\$ (3.20)	13.07%
Fixed Rate Riders	\$ (1.35)	1	\$ (1.35)	\$ -	1	\$ -	\$ 1.35	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 41.53			\$ 42.88	\$ 1.35	3.25%
Line Losses on Cost of Power	\$ 0.0990	62	\$ 6.16	\$ 0.0990	62	\$ 6.16	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
CBR Class B Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
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	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 48.41			\$ 49.46	\$ 1.05	2.17%
RTSR - Network	\$ 0.0117	812	\$ 9.50	\$ 0.0120	812	\$ 9.73	\$ 0.23	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0085	812	\$ 6.90	\$ 0.0086	812	\$ 6.96	\$ 0.06	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 64.81			\$ 66.15	\$ 1.34	2.07%
Wholesale Market Service Charge (WMS)	\$ 0.0045	812	\$ 3.65	\$ 0.0045	812	\$ 3.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	812	\$ 1.22	\$ 0.0015	812	\$ 1.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Ontario Electricity Support Program (OESP)								
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 144.22			\$ 145.56	\$ 1.34	0.93%
HST	13%		\$ 18.89	13%		\$ 18.92	\$ 0.03	0.16%
Ontario Electricity Rebate	13.1%		\$ (18.89)	13.1%		\$ (19.07)	\$ (0.18)	
<b>Total Bill on TOU</b>			\$ 144.22			\$ 145.41	\$ 1.20	0.83%

Customer Class: **RESIDENTIAL R2 SERVICE CLASSIFICATION**

RPP / Non-RPP: **Non-RPP (Other)**

Consumption **225,000** kWh

Demand **500** kW

Current Loss Factor **1.0829**

Proposed/Approved Loss Factor **1.0829**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 777.31	1	\$ 777.31	\$ 814.23	1	\$ 814.23	\$ 36.92	4.75%
Distribution Volumetric Rate	\$ 4.0276	500	\$ 2,013.80	\$ 4.2189	500	\$ 2,109.45	\$ 95.65	4.75%
RRRP Credit		0	\$ -		0	\$ -		
DRP Adjustment		0	\$ -		0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 1.1780	500	\$ (589.00)		500	\$ -	\$ 589.00	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 2,202.11			\$ 2,923.68	\$ 721.57	32.77%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0628	500	\$ 31.40	\$ -	500	\$ -	\$ (31.40)	-100.00%
CBR Class B Rate Riders	\$ 0.1932	500	\$ 96.60	\$ -	500	\$ -	\$ (96.60)	-100.00%
GA Rate Riders	\$ 0.0116	225,000	\$ (2,610.00)	\$ -	225,000	\$ -	\$ 2,610.00	-100.00%
Low Voltage Service Charge	\$ -	-	\$ -		-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ (279.89)			\$ 2,923.68	\$ 3,203.57	-1144.58%
RTSR - Network	\$ 4.4756	500	\$ 2,237.80	\$ 4.5851	500	\$ 2,292.55	\$ 54.75	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.2406	500	\$ 1,620.30	\$ 3.2680	500	\$ 1,634.00	\$ 13.70	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 3,578.21			\$ 6,850.24	\$ 3,272.03	91.44%
Wholesale Market Service Charge (WMS)	\$ 0.0045	243,653	\$ 1,096.44	\$ 0.0045	243,653	\$ 1,096.44	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	243,653	\$ 365.48	\$ 0.0015	243,653	\$ 365.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Ontario Electricity Support Program (OESP)								
Average IESO Wholesale Market Price	\$ 0.1596	243,653	\$ 38,886.94	\$ 0.1596	243,653	\$ 38,886.94	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 43,927.31			\$ 47,199.34	\$ 3,272.03	7.45%
HST	13%		\$ 5,710.55	13%		\$ 6,135.91	\$ 425.36	7.45%
Ontario Electricity Rebate						\$ -		
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 49,637.86			\$ 53,335.25	\$ 3,697.39	7.45%



Customer Class: **SEASONAL CUSTOMERS SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **200** kWh

Demand **-** kW

Current Loss Factor **1.0829**

Proposed/Approved Loss Factor **1.0829**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 99.05	1	\$ 99.05	\$ 105.13	1	\$ 105.13	\$ 6.08	6.14%
Distribution Volumetric Rate	\$ 0.0459	200	\$ 9.18	\$ 0.0250	200	\$ 5.00	\$ (4.18)	-45.53%
RRRP Credit		0	\$ -		0	\$ -	\$ -	
DRP Adjustment		0	\$ -		0	\$ -	\$ -	
Fixed Rate Riders	\$ (3.75)	1	\$ (3.75)	\$ (1.05)	1	\$ (1.05)	\$ 2.70	-72.00%
Volumetric Rate Riders		200	\$ -	\$ -	200	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 104.48			\$ 109.08	\$ 4.60	4.40%
Line Losses on Cost of Power	\$ 0.0990	17	\$ 1.64	\$ 0.0990	17	\$ 1.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0004	200	\$ (0.08)	\$ -	200	\$ -	\$ 0.08	-100.00%
CBR Class B Rate Riders	\$ 0.0002	200	\$ 0.04	\$ -	200	\$ -	\$ (0.04)	-100.00%
GA Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -		-	\$ -	\$ -	
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	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 106.50			\$ 111.14	\$ 4.64	4.36%
RTSR - Network	\$ 0.0117	217	\$ 2.53	\$ 0.0120	217	\$ 2.60	\$ 0.06	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0085	217	\$ 1.84	\$ 0.0086	217	\$ 1.86	\$ 0.02	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 110.88			\$ 115.59	\$ 4.72	4.25%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	217	\$ 0.97	\$ 0.0045	217	\$ 0.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	217	\$ 0.32	\$ 0.0015	217	\$ 0.32	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Ontario Electricity Support Program (OESP)								
TOU - Off Peak	\$ 0.0760	128	\$ 9.73	\$ 0.0760	128	\$ 9.73	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	36	\$ 4.39	\$ 0.1220	36	\$ 4.39	\$ -	0.00%
TOU - On Peak	\$ 0.1580	36	\$ 5.69	\$ 0.1580	36	\$ 5.69	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 132.23			\$ 136.95	\$ 4.72	3.57%
HST	13%		\$ 17.19	13%		\$ 17.80	\$ 0.61	3.57%
Ontario Electricity Rebate	13.1%		\$ (17.32)	13.1%		\$ (17.94)	\$ (0.62)	
<b>Total Bill on TOU</b>			\$ 132.10			\$ 136.82	\$ 4.71	3.57%

Customer Class: **STREET LIGHTING SERVICE CLASSIFICATION**

RPP / Non-RPP: **Non-RPP (Other)**

Connections	75	
Consumption	3,000	kWh
Demand	10	kW
Current Loss Factor	1.0829	
Proposed/Approved Loss Factor	1.0829	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.24	75	\$ 168.00	\$ 2.29	75	\$ 171.75	\$ 3.75	2.23%
Distribution Volumetric Rate	\$ 0.3618	3,000	\$ 1,085.40	\$ 0.3695	3,000	\$ 1,108.50	\$ 23.10	2.13%
RRRP Credit		0	\$ -		0	\$ -		
DRP Adjustment		0	\$ -		0	\$ -	\$ -	
Fixed Rate Riders		75	\$ -		75	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0158	3,000	\$ (47.40)	\$ 0.0045	3,000	\$ (13.50)	\$ 33.90	-71.52%
<b>Sub-Total A (excluding pass through)</b>			\$ 1,206.00			\$ 1,266.75	\$ 60.75	5.04%
Line Losses on Cost of Power	\$ 0.1596	249	\$ 39.69	\$ 0.1596	249	\$ 39.69	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	3,000	\$ (4.50)	\$ -	3,000	\$ -	\$ 4.50	-100.00%
CBR Class B Rate Riders	\$ 0.0002	3,000	\$ 0.60	\$ -	3,000	\$ -	\$ (0.60)	-100.00%
GA Rate Riders	\$ 0.0116	3,000	\$ (34.80)	\$ -	3,000	\$ -	\$ 34.80	-100.00%
Low Voltage Service Charge	\$ -	-	\$ -		-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	-	\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	-	\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 1,206.99			\$ 1,306.44	\$ 99.45	8.24%
RTSR - Network	\$ 3.2408	10	\$ 32.41	\$ 3.3201	10	\$ 33.20	\$ 0.79	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3377	10	\$ 23.38	\$ 2.3575	10	\$ 23.57	\$ 0.20	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 1,262.78			\$ 1,363.22	\$ 100.44	7.95%
Wholesale Market Service Charge (WMS)	\$ 0.0045	3,249	\$ 14.62	\$ 0.0045	3,249	\$ 14.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	3,249	\$ 4.87	\$ 0.0015	3,249	\$ 4.87	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500		\$ -	\$ 0.25		\$ -	\$ -	
Ontario Electricity Support Program (OESP)								
Average IESO Wholesale Market Price	\$ 0.1596	3,000	\$ 478.80	\$ 0.1596	3,000	\$ 478.80	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 1,761.07			\$ 1,861.51	\$ 100.44	5.70%
HST	13%		\$ 228.94	13%		\$ 242.00	\$ 13.06	5.70%
Ontario Electricity Rebate			\$ -			\$ -		
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 1,990.01			\$ 2,103.51	\$ 113.50	5.70%

Customer Class: **RESIDENTIAL R1(ii) SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **2,000** kWh

Demand **-** kW

Current Loss Factor **1.0829**

Proposed/Approved Loss Factor **1.0829**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.21	1	\$ 30.21	\$ 31.64	1	\$ 31.64	\$ 1.43	4.73%
Distribution Volumetric Rate	\$ 0.0425	2,000	\$ 85.00	\$ 0.0445	2,000	\$ 89.00	\$ 4.00	4.71%
RRRP Credit		0	\$ -		0	\$ -		
DRP Adjustment		0			0		\$ -	
Fixed Rate Riders	\$ (1.35)	1	\$ (1.35)	\$ -	1	\$ -	\$ 1.35	-100.00%
Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 113.86			\$ 120.64	\$ 6.78	5.95%
Line Losses on Cost of Power	\$ 0.0990	166	\$ 16.42	\$ 0.0990	166	\$ 16.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ -	2,000	\$ -	\$ (0.40)	-100.00%
CBR Class B Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ -	2,000	\$ -	\$ (0.40)	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -		-	\$ -	\$ -	
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	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 131.50			\$ 137.48	\$ 5.98	4.55%
RTSR - Network	\$ 0.0117	2,166	\$ 25.34	\$ 0.0120	2,166	\$ 25.96	\$ 0.62	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0085	2,166	\$ 18.41	\$ 0.0086	2,166	\$ 18.56	\$ 0.16	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 175.25			\$ 182.01	\$ 6.76	3.85%
Wholesale Market Service Charge (WMS)	\$ 0.0045	2,166	\$ 9.75	\$ 0.0045	2,166	\$ 9.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,166	\$ 3.25	\$ 0.0015	2,166	\$ 3.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Ontario Electricity Support Program (OESP)								
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 386.57			\$ 393.33	\$ 6.76	1.75%
HST	13%		\$ 50.25	13%		\$ 51.13	\$ 0.88	1.75%
Ontario Electricity Rebate	13.1%		\$ (50.64)	13.1%		\$ (51.53)	\$ (0.88)	
<b>Total Bill on TOU</b>			\$ 386.19			\$ 392.94	\$ 6.75	1.75%

Customer Class: **SEASONAL CUSTOMERS SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **15** kWh

Demand **-** kW

Current Loss Factor **1.0829**

Proposed/Approved Loss Factor **1.0829**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 99.05	1	\$ 99.05	\$ 105.13	1	\$ 105.13	\$ 6.08	6.14%
Distribution Volumetric Rate	\$ 0.05	15	\$ 0.69	\$ 0.03	15	\$ 0.38	\$ (0.31)	-45.53%
RRRP Credit	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
DRP Adjustment	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Fixed Rate Riders	\$ (3.75)	1	\$ (3.75)	\$ (1.05)	1	\$ (1.05)	\$ 2.70	-72.00%
Volumetric Rate Riders	\$ -	15	\$ -	\$ -	15	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 95.99			\$ 104.46	\$ 8.47	8.82%
Line Losses on Cost of Power	\$ 0.0990	1	\$ 0.12	\$ 0.0990	1	\$ 0.12	\$ 0.00	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0004	15	\$ (0.01)	\$ -	15	\$ -	\$ 0.01	-100.00%
CBR Class B Rate Riders	\$ 0.0002	15	\$ 0.00	\$ -	15	\$ -	\$ (0.00)	-100.00%
GA Rate Riders	\$ -	15	\$ -	\$ -	15	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.4200	1	\$ 0.42	\$ 0.4200	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 96.53			\$ 105.00	\$ 8.47	8.77%
RTSR - Network	\$ 0.0117	16	\$ 0.19	\$ 0.0120	16	\$ 0.19	\$ 0.00	2.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0085	16	\$ 0.14	\$ 0.0086	16	\$ 0.14	\$ 0.00	0.85%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 96.86			\$ 105.33	\$ 8.48	8.75%
Wholesale Market Service Charge (WMS)	\$ 0.0045	16	\$ 0.07	\$ 0.0045	16	\$ 0.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	16	\$ 0.02	\$ 0.0015	16	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Ontario Electricity Support Program (OESP)	\$ -		\$ -	\$ -		\$ -	\$ -	
TOU - Off Peak	\$ 0.0760	10	\$ 0.73	\$ 0.0760	9	\$ 0.72	\$ (0.01)	-1.56%
TOU - Mid Peak	\$ 0.1220	3	\$ 0.33	\$ 0.1220	3	\$ 0.33	\$ -	0.00%
TOU - On Peak	\$ 0.1580	3	\$ 0.43	\$ 0.1580	3	\$ 0.45	\$ 0.02	5.56%
<b>Total Bill on TOU (before Taxes)</b>			\$ 98.69			\$ 107.18	\$ 8.49	8.60%
HST	13%		\$ 12.83	13%		\$ 13.93	\$ 1.10	8.60%
Ontario Electricity Rebate	13.1%		\$ (12.93)	13.1%		\$ (14.04)	\$ (1.11)	
<b>Total Bill on TOU</b>			\$ 98.59			\$ 107.07	\$ 8.48	8.60%

# **Attachment “H”**

## **2026 IRM Checklist**

# 2026 IRM Checklist

Algoma Power Inc.

EB-2025-0054

14-Aug-25

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Mgrs Summary Provided, Table 3 outlines the Approvals Requested
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	subsection 10 of Application section.
3	Completed Rate Generator Model and supplementary work forms in Excel format	Attachment B (rate generator), Attachment C (rate design), Attachment D (Commodity Analysis), Attachment G (Tariff/Bill Impact)
3	Current tariff sheet, PDF	Attachment E
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Referenced throughout Application
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	subsection 7 of Application section.
3	Distributor's internet address	subsection 8 of Application section.
3	Text searchable PDF format for all documents	confirmed
3	2026 IRM Checklist	Attachment H
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Attachment A contains 3 certification statements
3.1.3 Standardized OEB Models Provided		
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	included in section 1.1
5	File the Commodity Accounts Analysis Workform	Attachment D
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	Not Applicable, confirmed in section 1.4
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 confirmed in table 3
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 confirmed in table 3
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	Confirmed in table 2, section 1.9.

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<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	Not Applicable, confirmed in section 1.4
<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	Mitigation plan if total bill increases for any customer class exceed 10%	N/A per section 1.5, 1.11
<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>		Att. B, section 1.6
<b>3.2.5 Low Voltage Service Rates (optional)</b>		N/A confirmed in section 1.3
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
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	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
<b>3.2.6 Review and Disposition of Group 1 DVA Balances</b>		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	section 1.7
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Attachment B
10	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)	Confirmation of opening balances in section 1.7. Table 17 has RRR reconciliation
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	N/A- no disposition proposed. RRR variances in Table 17
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"	Section 1.7.1
11	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	N/A for Group 1. Cost of Capital DVAs: Section 1.7 (Table 18)

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3.2.6.1 Commodity Accounts 1588 and 1589		
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	section 1.7.3
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Attachment D
12 - 13	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A- Section 1.7.1
13	Supporting evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Section 1.7.4
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
3.2.6.2 Capacity Based Recovery (CBR)		
14	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	Section 1.7.5/ N/A because of Gr.1 Threshold
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	N/A- no disposition requested, but outlined in 1.7.2
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Section 1.7.2
14 - 15	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, Section 1.7.2



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3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
17	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 current rate year 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 the current rate year (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	N/A- Section 1.9
For Distributors with non-zero balance in the LRAMVA		
17 - 18	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so	N/A- Section 1.9
17 - 18	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A- Section 1.9
17 - 18	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount	N/A- Section 1.9
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	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- Section 1.9
3.2.8 Tax Changes		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A Section 1.10
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A Section 1.10
3.2.9 Z-Factor Claims		
20	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 confirmed in Section 1.3
20	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 confirmed in Section 1.3

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3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A confirmed in Section 1.3
20 - 21	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 confirmed in Section 1.3
3.2.9.2 Recovery of Z-Factor Costs		
21	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A confirmed in Section 1.3
21	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A confirmed in Section 1.3
21	Residential rate rider to be proposed on fixed basis	N/A confirmed in Section 1.3
21	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A confirmed in Section 1.3
3.2.10 Off-Ramps		
21	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 confirmed in Section 1.3
21	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 confirmed in Section 1.3
3.3.1 Advanced Capital Module		
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 confirmed in Section 1.3
22 - 23	Evidence of passing "Means Test"	N/A confirmed in Section 1.3
22 - 23	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 confirmed in Section 1.3
22 - 23	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A confirmed in Section 1.3

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3.3.2 Incremental Capital Module		
23 - 25	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 confirmed in Section 1.3
23 - 25	Evidence of passing "Means Test"	N/A confirmed in Section 1.3
3.3.2.1 ICM Filing Requirements		
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 confirmed in Section 1.3
25	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 confirmed in Section 1.3
25	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 confirmed in Section 1.3
25	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 confirmed in Section 1.3
25	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 confirmed in Section 1.3
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A confirmed in Section 1.3
25	Description of the proposed capital projects and expected in-service dates	N/A confirmed in Section 1.3
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A confirmed in Section 1.3
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A confirmed in Section 1.3
26	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 confirmed in Section 1.3
26	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs	N/A confirmed in Section 1.3
3.3.2.3 ICM Filing Requirements		
27	Calculate the maximum allowable capital amount	N/A confirmed in Section 1.3

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3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A confirmed in Section 1.3
28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A confirmed in Section 1.3
3.3.2.6 ACM/ICM Accounting Treatment		
29	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A confirmed in Section 1.3
29	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A confirmed in Section 1.3
29	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 confirmed in Section 1.3
29	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 confirmed in Section 1.3