



# **InnPower Corporation**

**ED-2002-0520**

2026 Incentive Regulation Mechanism  
Electricity Distribution Rate Application

**Board File EB-2025-0027**

**For Rates Effective January 1, 2026**

InnPower Corporation

ED-2002-0520

2026 Incentive Regulation Mechanism Electricity

Distribution Rate Application

For

January 1, 2026 Rates

EB-2025-0027

InnPower Corporation Manager's Summary

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## 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 InnPower Corporation for an  
Order or Orders pursuant to Section 78 of the *Ontario Energy Board  
Act, 1998*, approving or fixing just and reasonable rates and other  
service charges for the distribution of electricity

### 1.0 Application

1. The applicant is InnPower Corporation (“InnPower”), an electricity distribution company that is 100% owned by the Town of Innisfil. InnPower serves approximately 23,500 mostly residential and commercial electricity customers in the Towns of Alcona, Belle Ewart, Cookstown, Lefroy, Stroud, and South Barrie. InnPower is an Ontario corporation with its head office in Innisfil, Ontario and carries on the business of owning and operating electricity distribution facilities under Electricity Distribution License ED-2002-0520.
2. InnPower 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. InnPower last appeared before the OEB with a cost-of-service rebasing application for 2024 rates in the EB-2023-0033 proceeding. A Decision and Order was issued on November 23, 2023, and a Final Rate Order on December 14, 2023, for rates effective January 1, 2024. Subsequently, InnPower filed a 2025 IRM EB-2024-0036 for rates effective January 1, 2025.
4. InnPower is seeking approval for electricity distribution rates effective January 1, 2026. The proposed rates were calculated utilizing the OEB's 2026 IRM Rate Generator Model. InnPower confirms that it has worked with OEB staff to make any necessary adjustments to prepopulated values, and that the billing determinants in the models as filed are accurate. InnPower also confirms there have been no changes to any of the RRR data after it has been incorporated into the model. All data presented is complete and accurate.
5. InnPower requests that, pursuant to Section 34.01 of the OEB's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing.
6. InnPower confirms that the application and related documents will be published on its website ([www.innpower.ca](http://www.innpower.ca)).
7. InnPower confirms that the documents filed in support of the herein application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.
8. The persons affected by this Application are the ratepayers of InnPower Corporation's service territory.
9. In addition to the written evidence provided herein, the following Excel Models/Appendices have been filed in conjunction with the EB-2025-0027 application:
  - 1) InnPower\_2026-IRM-Rate-Generator-Model\_V1\_20250814
  - 2) InnPower\_2026\_Commodity\_Accounts\_Analysis\_Workform\_2.0\_20250814
  - 3) InnPower\_2026\_IRM\_Checklist\_20250814
  - 4) InnPower\_2026\_EB-2025-0027\_Principal\_Adjustments\_20250814
  - 5) Appendix A: Current Tariff Sheet
  - 6) Appendix B: InnPower Certification
  - 7) Appendix C: InnPower March Ice Storm Impact Photos

- 8) Appendix D: InnPower Regional News Articles: March Ice Storm
- 9) Appendix E: InnPower Major Event Report: March Ice Storm
- 10) Appendix F: InnPower OEB Notification: Z-Factor Application
- 11) Appendix G: Request for Deferral Variance Account

### 1.1 Manager's Summary

InnPower has selected the Price Cap Incentive Rate-setting ("Price Cap IR) option to file its 2026 Distribution Rate Application. In preparing this application, InnPower has complied with Chapter 3, Incentive Rate-Setting Applications, of the Board's Filing Requirements for Electricity Distribution Applications dated June 19, 2025.

All rates referenced in this application and included in the accompanying InnPower Corporation Proposed Tariff of Rates and Charges, are based on the output of the OEB's 2026 IRM Rate Generator Model posted July 17, 2025.

The following table provides a summary of the rate adjustments requested by InnPower in the current application:

**Table 1: Executive Summary Table**

Description/Item	Summary of Request
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	No
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	No
Group 2 Deferral and Variance Account Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No
Z-factor claims	Yes
Incremental Capital Module / Advanced Capital Module	No
Rate Year Alignment	No
Requests for new utility-specific DVAs	Yes
Renewable Generation and / or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balance	No
Non-mechanistic changes (e.g., creation or addition of a new rate class)	No
Rate design where bill mitigation plans need consideration	No

Other Items / Requests of Note	No
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## Rate Generator Model

### Continuity Schedule Variances

1. The variance for 1580 RSVA – Wholesale Market Service Charge in the amount of \$188,414, is the result of balances for sub-account 1580 CBR Class B accounted for in the 1580 control account in the 2.1.7 RRR submission form.
2. The variance for 1588 Power and 1589 Global Adjustment in the amount of \$293,213 and (\$36,331) respectively, is the result of the following items not reflected in the 2.1.7 RRR submission form:
  - True-up of GA charges based on actual GA rate – current year
  - True-up of actual kWh sales volumes for RPP settlements – current year
  - True-up of GA charges based on actual Non-RPP volumes – current year
3. Please note, there are no adjustments made to balances previously approved by the OEB on a final basis.

Please refer to the following files for detailed calculations of the variance:

- 1) InnPower\_2026\_Commodity\_Accounts\_Analysis\_Workform\_2.0\_20250814
- 2) InnPower\_2026\_EB-2025-0027\_Principal\_Adjustments\_20250814

InnPower's current rates were approved by the Board in its Final Rate Order, (dated December 12, 2024), in InnPower's IRM application EB-2024-0036 for rates effective January 1, 2025.

InnPower requests an Order or Orders approving:

1. Monthly Service Charge adjusted by the Board's price cap formula effective January 1, 2026.
2. A Rate Rider for Disposition of all Group 1 Accounts for rates effective January 1, 2026.
3. Two Rate Riders for Disposition of balances related to a Z-factor claim for rates effective January 1, 2026.

- 1        4. A regulatory deferral account to record net revenues related to small cell wireless pole  
2            attachments.
- 3
- 4        5. Updated Retail Transmission Service Rates effective January 1, 2026., including a new  
5            rate for eligible EV charger customers.
- 6
- 7        6. An order declaring InnPower's current (i.e., 2025) rates as interim rates effective  
8            January 1, 2026, if and only if the preceding approvals cannot be issued in time to  
9            implement final approved rates, effective January 1, 2026.

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1           1.2 Contact Information

2   The primary contact for this EB-2025-0027 application is:

3  
4   Laura Hampton  
5   Manager, Regulatory Affairs  
6   InnPower Corporation  
7   7251 Yonge Street, Innisfil, Ontario, L9S 0J3  
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10  
11   The secondary contact for this application is:

12  
13   Wayde Putnam  
14   CFO  
15   InnPower Corporation  
16   7251 Yonge Street, Innisfil, Ontario, L9S 0J3  
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## 2.0 Elements of the Price Cap IR

### 2.1 Annual Adjustment Mechanism

The rates and tariffs entered in the Rate Generator Model are taken from the Board approved 2025 Tariff of Rates and Charges, as per the Board Rate Order (EB-2024-0036).

InnPower has the following rate classes:

- Residential
- General Service Less Than 50 kW
- General Service 50 to 4,999 kW
- Embedded Distributor
- Unmetered Scattered Load
- Street Lighting
- Sentinel Lighting

The price Cap Index of 3.40% is calculated in the Board's Rate Generator model based on 2025 values and InnPower's Cohort of Group III for 2024.

**Table 2: 2026 Price Cap Parameters**

<b>Price Escalator</b>	<b>3.70%</b>	<b>Productivity Factor</b>	<b>0.00%</b>
<b>Choose Stretch Factor Group</b>	III	<b>Price Cap Index</b>	<b>3.40%</b>
<b>Associated Stretch Factor Value</b>	<b>0.30%</b>		

## 2.2 Revenue to Cost Ratio Adjustments

InnPower has no Cost Ratio adjustments resulting from the Boards Decision EB-2024-0036, which will affect the outcome of Tab 16. Rev2Cost\_GDPIPI, in the Rate Generator model.

**Table 3: Revenue to Cost Ratio Adjustments**

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	47.33				3.40%	48.94	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	47.77		0.0102		3.40%	49.39	0.0105
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	244.33		5.4364		3.40%	252.64	5.6212
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	232.57		4.7131		3.40%	240.48	4.8733
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	12.52		0.0211		3.40%	12.95	0.0218
SENTINEL LIGHTING SERVICE CLASSIFICATION	10.16		46.3312		3.40%	10.51	47.9065
STREET LIGHTING SERVICE CLASSIFICATION	3.04		21.011		3.40%	3.14	21.7254
microFIT SERVICE CLASSIFICATION	5					5	

## 2.3 Rate Design for Residential Electricity Customers

The OEB released Board Policy, EB-2014-0210, A New Rate Design for Residential Electricity Customers. The report required that electricity distributor's transition to a fully fixed monthly distribution service charge for residential customers over a four-year period commencing in 2016.

InnPower commenced the transition to a fully fixed month distribution charge effective January 1, 2016, with EB-2015-0081. InnPower's 2016 rates were made interim in 2017 until a Decision was issued on InnPower's COS application EB-2016-0085 and no IRM was submitted for 2018. InnPower entered its fourth and final year of transition for the Rate Design for Residential Electricity Customers with IRM EB-2019-0047 rates effective January 1, 2020.



## 2.4 Retail Transmission Service Rates

InnPower has calculated the adjustment to the current retail transmission service rates (RTSR) within the Rate Generator model. 2025 UTR rates have been utilized to calculate 2026 RTSR rates. InnPower acknowledges that once January 1, 2026, UTR adjustments have been determined that Board staff will adjust the Rate Generator to incorporate the change.

The proposed RTSR Network and Connection and/or Line and Transformation Connection rates have decreased by 5.44% to 9.82% from the current OEB approved rates. InnPower's cost of power decreased in 2024 due to significantly less switching from 2023 and reduced double peak billing from Hydro One.

InnPower has included the addition of a new Retail Transmission Service Rate (RTSR) class for eligible electric vehicle (EV) charger customers. The rate has been established based on estimated consumption patterns for this customer group, reflecting the anticipated contribution to transmission costs.

**Table 4: Proposed 2025 RTSR**

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112	214,490,014	0	2,409,737	66.5%	2,409,737	0.0112
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	56,018,590	0	569,449	15.1%	569,449	0.0101
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9947		446	1,780	0.0%	1,780	3.9947
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6791		0	0	0.0%	0	0.6791
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.9947		155,071	619,459	17.1%	619,459	3.9947
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.6791		4,990	3,389	0.1%	3,389	0.6791
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9947		2,328	9,300	0.3%	9,300	3.9947
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	435,530	0	4,420	0.1%	4,420	0.0101
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1263		243	760	0.0%	760	3.1263
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1107		2,850	8,864	0.2%	8,864	3.1107

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085	214,490,014	0	1,825,409	62.1%	1,825,409	0.0085
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0078	56,018,590	0	439,664	15.0%	439,664	0.0078
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.4667		446	1,990	0.1%	1,990	4.4667
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARG	\$/kW	0.0000		0	0	0.0%	0	0.7553
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Met	\$/kW	4.1853		155,071	649,013	22.1%	649,013	4.1853
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Met	\$/kW	0.7115		4,990	3,550	0.1%	3,550	0.7115
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.1853		2,328	9,743	0.3%	9,743	4.1853
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0078	435,530	0	3,418	0.1%	3,418	0.0078
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.4908		243	849	0.0%	849	3.4908
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3545		2,850	6,709	0.2%	6,709	2.3545

## 2.5 Group 1 Deferral and Variance Account Balances

InnPower has completed the DVA worksheets included in the 2026 Rate Generator model. The receivable balance for Group 1 accounts is \$68,164 excluding Global Adjustment. The following Table provides a breakdown of the Group 1 accounts:

**Table 5: Group 1 Deferral and Variance Accounts**

Group 1	Account No.	Principal Balance up to December 31,		Interest Balance up to December 31,		Total Claim	Last Year Disposed*
		2024	2025	2024	2025		
LV Variance Account	1550	\$ 64,140	\$ 3,841	\$ 67,980			2023
Smart Metering Entity Charge Variance Account	1551	\$ (31,136)	\$ (1,769)	\$ (32,905)			2023
RSVA- Wholesale Market Charge	1580	\$ (91,117)	\$ 328	\$ (90,790)			2023
Variance WMS - Sub Account CBR Class A	1580	\$ -	\$ -	\$ -			2023
Variance WMS - Sub Account CBR Class B	1580	\$ 139,778	\$ 3,419	\$ 143,196			2023
RSVA - Retail Transmission Network Charge	1584	\$ 92,186	\$ 9,597	\$ 101,783			2023
RSVA - Retail Transmission Connection Charge	1586	\$ 71,041	\$ 6,053	\$ 77,094			2023
RSVA - Power	1588	\$ 51,870	\$ 15,929	\$ 67,799			2023
RSVA - Global Adjustment	1589	\$ 311,859	\$ 19,595	\$ 331,453			2023
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	\$ (138,483)	\$ 3,344	\$ (135,140)			-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	\$ (161,920)	\$ 31,065	\$ (130,854)			-
<b>Total of Group 1 Balances</b>		<b>\$ 308,217</b>	<b>\$ 91,400</b>	<b>\$ 399,617</b>			
RSVA - Global Adjustment				<b>\$ 331,453</b>			
<b>Total of Group 1 Balances w/o Global Adjustment</b>				<b>\$ 68,164</b>			

The threshold test resulting from the Group 1 balance is \$0.0013. As this meets the threshold limit, InnPower is requesting a one-year disposition (or 12 months) on Group 1 deferral/variance accounts.

The resulting Deferral/Variance Account Rate Riders by rate class for the 2026 DVA is as follows, based on a 12- month disposal:

**Table 5: Deferral and Variance Account Rate Riders by Rate 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 SERVICE CLASSIFICATION	kWh	198,216,444		198,216,444	0	(50,892)		(0.0003)		0.0000	
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	51,768,404		51,768,404	0	(4,416)		(0.0001)		0.0000	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,073,429	160,507	56,073,429	160,507	(19,337)		(0.1205)		0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	949,808	2,328	949,808	2,328	(221)		(0.0948)		0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	402,486	0	402,486	0	(160)		(0.0004)		0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	87,522	243	87,522	243	(36)		(0.1493)		0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	940,009	2,850	940,009	2,850	30		0.0104		0.0000	

2.5.1 1595 Analysis

InnPower is seeking disposition of the 1595 account in the amount of (\$135,140) and (\$130,854) for the residual 2020 and 2021 DVA account balance approved for disposition. The disposition of the residual balances is requested two years after the expiry of the rate rider. Please note that the 2020 DVA rate rider was implemented over a two-year period, which extended the timeline before a request could be made to dispose of the remaining balance.

The residual balances in Account 1595 sub-accounts for each vintage year have only been disposed of once.

2.5.2 Wholesale Market Participants

At the time of submission, InnPower has no wholesale market participants.

2.5.3 Global Adjustment

**Class A – Class B Customers**

InnPower did not have any customers transition between Class A and Class B during the period account 1589 GA or 1580 sub-account CBR B balances accumulated (i.e. from 2023 when the account balance was disposed to the end of 2024).

**Global Adjustment**

InnPower has implemented robust processes and internal controls for the preparation, review, verification and oversight of account balances proposed for disposition, that are in line with the OEB's January 1, 2019, guidance.

InnPower last disposed of Account 1588 and Account 1589 balance as of December 31, 2023, on a final basis.

As directed, InnPower has undertaken and completed the Commodity Accounts Analysis Workform with this application for the year 2024, which includes the above-mentioned principal adjustments. The resulting variance of Unresolved Difference as percentage of Expected GA payments to IESO for 2024 is 0.0%.

Please note the 1588 balance as a percentage of Account 4705 (Cost of Power) is 0.1%, which is within the 1% reasonability threshold.

The completed Commodity Accounts Analysis Workform model has been filed through portal.

Please refer to the following file for detailed calculations of the variances noted in the Commodity Accounts Analysis Workform:

1) InnPower\_2026\_EB-2025-0027\_Principal\_Adjustments\_20250814

#### 2.5.4 CBR Class B

The resulting CBR Class B rate riders for all Class B customers who did not transition between Class A and Class B in the period since the Account 1580, sub-account CBR Class B balance accumulated is as follows:

**Table 6: CBR Class B Rate Riders**

		Total Metered 2024 Consumption Minus WMP		Total Metered 2024 Consumption for Full Year Class A Customers		Total Metered 2024 Consumption for Transition Customers		Metered 2024 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	198,216,444	0	0	0	0	0	198,216,444	0	66.3%	\$94,920	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	51,768,404	0	0	0	0	0	51,768,404	0	17.3%	\$24,790	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,073,429	160,507	9,408,253	19,474	0	0	46,665,178	141,033	15.6%	\$22,347	\$0.1585	kW
UNMETERED DISTRIBUTOR SERVICE CLASSIFICATION	kW	949,808	2,328	0	0	0	0	949,808	2,328	0.3%	\$455	\$0.1954	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	402,486	0	0	0	0	0	402,486	0	0.1%	\$193	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	87,522	243	0	0	0	0	87,522	243	0.0%	\$42	\$0.1728	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	940,009	2,850	0	0	0	0	940,009	2,850	0.3%	\$450	\$0.1579	kW
Total		308,438,102	165,928	9,408,253	19,474	0	0	299,029,849	146,454	100.0%	\$143,197		

The balance in the sub-account CBR Class B will be disposed over the default period of one year (or 12 months).

#### 2.6 Group 2 Deferral and Variance Account Balances

InnPower does not have a Group 2 Deferral and Variance account claim in this application.

#### 2.7 LRAM Variance Account (LRAMVA)

InnPower does not have a LRAMVA claim in this application.

#### 2.8 Tax Changes

InnPower has completed Tab 8.STS – Tax Change that has identified a Shared Tax amount of \$0. The resulting amount did not produce a Rate Rider in all of InnPower's rate classes.

**Table 7: Tax Changes**

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	198,216,444		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	51,768,404		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,073,429	160,507	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	949,808	2,328	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	402,486		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	87,522	243	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	940,009	2,850	0	0.0000 kW
<b>Total</b>		308,438,102	165,928	\$0	

## 2.9 Z Factor Changes

### 2.9.1 Overview of Z-Factor Event

On March 29, 2025, InnPower Corporation experienced a Z-factor event as a result of a severe ice storm that caused widespread and sustained damage to its distribution system. The event was beyond InnPower's control and led to substantial restoration efforts, resulting in a significant level of incremental operating and capital costs.



The nature and scale of the storm, coupled with the associated financial impact, meet the Ontario Energy Board's Z-factor eligibility criteria as outlined in Section 2.6 of the *Report on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors (July 14, 2008)* and Section 3.2.9 of the *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications (June 19, 2025)*.

InnPower is seeking recovery of \$426,794 in operating costs and \$798,170 in capital costs directly related to restoration work undertaken during and after the event. The utility proposes to recover the operating and capital costs from ratepayers using two rate riders, effective January 1, 2026.

### 2.9.2 Background

In late March 2025, a severe ice storm swept across central Ontario, bringing prolonged freezing rain that caused heavy ice buildup on trees and power infrastructure. A significant number of customers experienced power outages, with extensive damage reported in areas like



1 Innisfil, Barrie, Orillia, and Peterborough. Several municipalities declared states of emergency  
2 due to hazardous conditions and widespread service disruptions. The storm resulted in  
3 significant damage and financial losses across Ontario and Quebec.  
4

5 On the morning of March 29, 2025, the ice storm severely affected InnPower's service territory.  
6 A period of prolonged and sustained freezing rain led to substantial ice accumulation on its  
7 overhead lines and surrounding vegetation. As a result of the ice accumulation, several trees  
8 and tree limbs came into contact with the electrical infrastructure, causing critical feeders to  
9 trip and widespread outages throughout the region. In total, approximately 21,200 customers,  
10 representing 89% of InnPower's customer base, experienced service interruptions. In addition  
11 to distribution system damage, InnPower also experienced a loss of supply from Hydro One,  
12 which was concurrently affected by the storm. On March 30, the Town of Innisfil declared a  
13 Significant Weather Event in response to hazardous conditions and widespread disruption  
14 across the municipality.  
15

16 Although InnPower had prepared for adverse weather  
17 based on warnings received on March 26, the severity and  
18 geographic spread of the storm exceeded all weather  
19 forecast expectations. InnPower management took  
20 proactive steps as part of its preparation for the weather  
21 event. Crews and support staff were placed on standby  
22 prior to the storm, and internal teams were mobilized.  
23 During the storm, field crews conducted on-site  
24 assessments and updated the utility's public outage map  
25 with estimated times of restoration (ETRs). Through  
26 coordinated efforts involving internal resources, third-party  
27 contractors and mutual assistance from Wasaga  
28 Distribution, Enova, and Orangeville Hydro, InnPower  
29 restored service to 90% of affected customers within 56  
30 hours. Full restoration was completed by April 4, 2025.  
31



32 Restoration activities included emergency repairs, pole and conductor replacements, tree  
33 removal, and system re-energization. Labour and contractor costs were incurred complying  
34 with pre-existing agreements, and materials were sourced primarily from available inventory.  
35 InnPower did not experience equipment or material shortages during the storm restoration.  
36



Following the March 2025 ice storm, Premier Doug Ford visited several affected regions - including InnPower's corporate office - to thank utility crews and emergency responders for their efforts in restoring power and supporting impacted communities. His visit served to recognize the dedication and hard work of InnPower's lineworkers and support staff who worked around the clock to repair damaged infrastructure and restore essential services to residents in Innisfil.

Photos illustrating the storm's impact are provided in Appendix C, along with regional news articles included in Appendix D to offer additional context.

14

### 2.9.3 Eligibility Criteria

A Z-factor refers to an extraordinary event that is outside of management's control and could not have been reasonably anticipated. The eligibility criteria for recovering costs through a Z-factor are outlined in the OEB's Incentive Regulation Report. To qualify for recovery under this mechanism, all three of the following criteria must be met:

- **Causation:** The costs must be directly attributable to the Z-factor event and demonstrably outside the scope of costs reflected in the distributor's base rates.
- **Materiality:** The costs must exceed the materiality threshold established by the Ontario Energy Board and must have a significant impact on the distributor's operations. Costs that do not meet this threshold are expected to be absorbed in the normal course of business and managed through operational efficiencies and productivity measures.
- **Prudence:** The costs must have been prudently incurred. This requires that the distributor's actions reflect sound judgment and that the chosen response represented a cost-effective solution for ratepayers, even if it was not the lowest upfront cost.

#### 2.9.3.1 Causation

The incremental costs incurred—such as emergency restoration, external crew mobilization, materials replacement, and tree clearing—are directly attributable to the ice storm event. Although InnPower has implemented several strategies to mitigate the impacts of extreme weather events, the severity and scale of the storm experienced on March 29<sup>th</sup> could not have

been reasonably anticipated, planned for, or budgeted. As such, the resulting costs are incremental and fall outside of InnPower's base rates.

#### 2.9.3.2 Materiality

In accordance with the OEB's guidelines, the materiality threshold is set at 0.5% of its approved distribution revenue requirement for utilities with annual revenue between \$10 million and \$200 million. Based on the \$13,883,552 distribution revenue requirement approved in InnPower's 2024 Cost of Service application (EB-2023-0033), the applicable materiality threshold is \$69,418. The total cost recovery being requested in relation to the March 29th ice storm amounts to \$488,349 which exceeds the threshold and therefore satisfies the OEB's materiality criterion for Z-factor eligibility.

The following table summarizes the operating and capital costs incurred by InnPower in response to the March 29, 2025, ice storm. It includes expenditures related to incremental internal labour, materials, and vehicles, as well as costs for third-party contractors. The total direct Z-factor event costs were \$426,794 and \$798,170, respectively.

**Table 8: Z-Factor Event Costs**

Cost Category	Operating \$	Capital \$	Total \$
Labour/Material/Vehicle	\$ 108,611	\$ 201,343	\$ 309,954
Third-Party Contractors	\$ 318,183	\$ 596,827	\$ 772,276
<b>Total</b>	<b>\$ 426,794</b>	<b>\$ 798,170</b>	<b>\$ 1,224,964</b>

#### Operating Expenses

##### ***Description of Operating Expenses***

The operating expenses included in this application consist of incremental labour (overtime), contracted services, equipment rentals, materials, tree clearing and transportation costs directly associated with the event. These amounts exclude capital expenditure and represent only those operating costs that were unavoidable, prudently incurred, and essential to restoring service and maintaining system reliability.

##### ***Incremental Nature of Operating Costs***

The operating costs presented are strictly incremental to InnPower's approved base revenue requirement. Base salaries, regular wages, and routine operating expenses already funded through existing rates have been excluded. Labour costs reflect only overtime hours attributable to the event, and all other amounts represent extraordinary expenses that were neither forecast nor embedded in the approved test year budget. This ensures that the claim



reflects only incremental, event-driven costs consistent with the OEB's Z-factor eligibility criteria.

## **Capital Expenses**

### ***Description of Capital Materials***

The capital materials installed as part of storm restoration work fall into the following primary infrastructure categories: Poles, Transformers (pole-mounted and pad-mounted) and Conductor (overhead and underground). These materials were used to replace damaged distribution assets on a like-for-like basis, restoring the system to pre-storm condition in a safe and timely manner. No betterments or scope enhancements beyond what was required for restoration were included.

### ***Compliance with Capitalization Policy***

All capitalized materials comply with InnPower's Capitalization Policy, which aligns with MIFRS and the OEB's regulatory accounting requirements. The assets meet the required recognition criteria, providing future economic benefits and having a cost that can be measured reliably. The recorded amounts include only direct material costs necessary to return the replaced assets to a condition and location suitable for use, consistent with the company's established measurement principles.

### ***Incremental Nature of Capital Expenses***

These capital costs are incremental to the capital investment plans set out in InnPower's most recent Distribution System Plan (DSP) (EB-2023-0033). The expenditures were not forecasted in the DSP and were necessitated solely by the storm event. They represent unplanned replacements required to restore service, separate from scheduled renewal or system improvement projects. This ensures that the claim captures only event-driven capital work, distinct from ongoing capital programs funded through existing rates.

### ***Revenue Requirement Impact of Capital Expenditure***

The following table provides a detailed breakdown of the revenue requirement impact associated with the capital expenditures incurred as a result of the March 29th ice storm. It outlines the components of the revenue requirement, including return on capital, depreciation, and PILs, calculated in accordance with OEB-approved methodologies. The total Revenue Requirement Impact of Capital Expenditures amounts to \$61,554.

**Table 9: Revenue Requirement Impact of Capital Expenditures**

Description	%	Amount \$
Incremental Capital		\$ 798,170
Depreciation Expense		(\$ 19,954)
<b>Incremental Capital to be included in Rate Base</b>		<b>\$ 778,216</b>
Deemed Short Term Debt (4%)	6.23%	\$ 1,939
Deemed Log Term Debt (56%)	3.65%	\$ 15,907
Deemed Equity (40%)	9.21%	\$ 28,669
Amortization Expense		\$ 19,954
Grossed up PILS		(\$ 4,915)
<b>Revenue Requirement</b>		<b>\$ 61,554</b>
<b>PILS Calculation</b>		
Deemed Equity		\$ 28,669
Add Back Amortization Expense		\$ 19,954
Deduct CCA	8%	(\$ 62,257)
<b>Taxable Income</b>		<b>(\$ 13,634)</b>
PILS before Gross Up	26.5%	(\$ 3,613)
<b>Incremental Grossed Up PILS</b>		<b>(\$ 4,915)</b>

### Relief Requested

The following table provides a breakdown of the relief requested, including associated carrying charges. InnPower is requesting recovery of \$496,013 in total costs, which includes \$426,794 in operating costs, \$61,554 in revenue requirement related to capital investments and \$7,665 in associated carrying charges.

**Table 10: Relief Requested**

Category	Principal	Carrying Charges*	Total
Operating Expenditures	\$ 426,794	\$ 6,700	\$ 433,494
Capital Expenditures	\$ 61,554	\$ 965	\$ 62,519
<b>Total Z-Factor Claim</b>	<b>\$ 488,349</b>	<b>\$ 7,665</b>	<b>\$ 496,013</b>

\* Assumes OEB approved DVA Q3 2025 prescribed interest rate of 2.91%

#### 2.9.3.3 Prudence

All response and restoration activities—such as dispatching standby crews, hiring mutual assistance teams, and using overtime—were executed following InnPower’s Emergency

1 Preparedness Plan and industry best practices. InnPower's decision to proceed with these  
2 expenditures was guided by the principle of cost-effectiveness and represented a prudent  
3 course of action for ratepayers.

- 4
- 5 • Following the onset of the ice storm, a centralized command center was established to
- 6 coordinate InnPower's emergency response efforts. The facility located at InnPower's
- 7 Corporate Office served as the hub for decision-making, resource allocation, and
- 8 communication, ensuring a safe, efficient, and organized restoration process.
- 9 • Labour and contractor costs were managed in accordance with pre-established
- 10 negotiated agreements, ensuring compliance with contractual obligations and cost
- 11 predictability.
- 12 • Mutual assistance agreements with neighbouring utilities were activated to supplement
- 13 internal resources, enabling faster recovery while maintaining safety standards.
- 14 • Materials required for restoration were primarily sourced from existing inventory,
- 15 minimizing the need for emergency procurement and reducing associated costs.
- 16 • Emergency repairs were completed where feasible, and damaged infrastructure
- 17 requiring replacement was rebuilt to original specifications to avoid incremental design
- 18 or material costs.
- 19 • Restoration work was actively coordinated in real time to streamline field operations,
- 20 eliminate redundancy, and expedite service restoration across the affected area.

21

22 The overall response reflects prudent utility management and demonstrates InnPower's ability  
23 to respond effectively to high-impact, low-frequency events through disciplined planning and  
24 execution.

#### 25

#### 26 2.9.4 Timing and Notification

27 InnPower filed a Major Event Report with the OEB on May 6, 2025 (attached as Appendix E).  
28 Additionally, InnPower notified the OEB Registrar of its intent to file this Z-factor claim on July  
29 14, 2025 (attached as Appendix F), which is within six months following the Major Event. All  
30 incremental costs were incurred within the 12-month period from March 29, 2025, to the time  
31 of this application, and none have been recovered through base rates, thereby satisfying the  
32 timing requirement. The cost records are complete, with no outstanding or pending invoices  
33 remaining.

#### 34

#### 35 2.9.5 ROE Impact

36 InnPower also confirms that its most recent Regulatory Return on Equity (ROE) did not surpass  
37 the 300-basis point threshold above the OEB-approved deemed ROE. For the 2024 fiscal year,

1 InnPower's actual ROE was 6.77%, which is 2.44% lower than the approved ROE of 9.21%, as set  
2 out in its 2024 Cost of Service proceeding (EB-2023-0033).

3  
4 The incremental revenue requirement of \$488,349 associated with the restoration efforts is  
5 expected to have a material impact on the achieved Return on Equity (ROE) for 2025. Given the  
6 magnitude of these unplanned costs and the fact that they were not reflected in base rates,  
7 recovery through the Z-factor mechanism is necessary to mitigate the adverse financial effect  
8 on the utility's regulated return and maintain financial stability.

## 2.9.6 Proposed Cost Recovery and Rate Rider Design

InnPower requests approval to recover the Z-factor costs through two separate fixed rate riders commencing January 1, 2026.

1. The first rate rider is for the operating costs and carrying charges, effective for a 12-month period. InnPower finds this appropriate under OEB regulation to ensure timely recovery while minimizing customer impact.
2. The second rate rider is for the revenue requirement of the capital costs and carrying charges, effective annually until re-basing. InnPower finds this appropriate as the costs relate to long-term assets and align with the OEB's rate-setting approach.

The following table outlines the operating costs effective over a 12-month period:

**Table 11: Determination of Proposed Z-Factor Operating Rate Riders**

Rate Class	Distribution Revenue Requirement (\$)	Allocation Basis	Allocation of Revenue Requirement (\$)	Unit Amount at Dec 31, 2024	Monthly Fixed Rate Rider (\$)
Residential	\$11,400,478	82.1 %	\$ 355,899	22,124	<b>\$1.34</b>
General Service < 50 kW	\$1,157,611	8.3 %	\$ 35,980	1,298	<b>\$2.31</b>
General Service > 50 kW	\$1,050,041	7.6 %	\$ 32,946	83	<b>\$33.08</b>
Sentinel Lighting	\$29,594	0.2 %	\$ 867	183	<b>\$0.39</b>
Street Lighting	\$211,849	1.5 %	\$ 6,502	4,692	<b>\$0.12</b>
Unmetered Scattered Load	\$20,503	0.2 %	\$ 867	69	<b>\$1.05</b>
Embedded Distributor	\$13,475	0.1 %	\$ 433	1	<b>\$36.08</b>
<b>Total</b>	<b>\$13,883,552</b>	<b>100%</b>	<b>\$ 433,494</b>		

The following table outlines the capital costs effective annually until re-basing:

**Table 12: Determination of Proposed Z-Factor Capital Rate Riders**

Rate Class	Distribution Revenue Requirement (\$)	Allocation Basis	Allocation of Revenue Requirement (\$)	Unit Amount at Dec 31, 2024	Monthly Fixed Rate Rider (\$)
<b>Residential</b>	\$11,400,478	82.1 %	\$ 51,328	22,124	<b>\$0.19</b>
<b>General Service &lt; 50 kW</b>	\$1,157,611	8.3 %	\$ 5,189	1,298	<b>\$0.33</b>
<b>General Service &gt; 50 kW</b>	\$1,050,041	7.6 %	\$ 4,751	83	<b>\$4.77</b>
<b>Sentinel Lighting</b>	\$29,594	0.2 %	\$ 125	183	<b>\$0.06</b>
<b>Street Lighting</b>	\$211,849	1.5 %	\$ 938	4,692	<b>\$0.02</b>
<b>Unmetered Scattered Load</b>	\$20,503	0.2 %	\$ 125	69	<b>\$0.15</b>
<b>Embedded Distributor</b>	\$13,475	0.1 %	\$ 63	1	<b>\$5.25</b>
<b>Total</b>	<b>\$13,883,552</b>	<b>100%</b>	<b>\$ 62,519</b>		

Cost allocation across rate classes is based on the distribution revenue requirements approved in InnPower's 2024 Cost of Service application, in accordance with the principle of cost causality. The fixed rate riders have been calculated using customer connections as of December 31, 2024, as reported in InnPower's most recent RRR filing. This method aligns with the approach taken in previous Z-factor applications approved by the OEB, ensuring consistent and equitable recovery across all rate classes.

1           2.9.7 Alternative Allocation Considerations

2   InnPower evaluated alternate recovery designs, however, adopting a fixed rider for customers  
3   best aligns with rate design principles and enhances bill stability.  
4

5           2.9.8 Accounting Treatment

6   Pursuant to Section 3.2.8.2 of the Chapter 3 Filing Requirements, eligible costs will be recorded  
7   in account 1572 with monthly carrying charges based on the prescribed OEB rate and included  
8   in the claim.  
9

10          2.10 Low Voltage Rates

11   InnPower does not request a low voltage rate change in this application. InnPower applied for  
12   new low voltage rates in the EB-2023-0033 application for rates effective January 1, 2024.  
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### 3.0 Rate Change Summary and Bill Impacts

The following table presents a summary of the proposed rates, and the associated bill impacts by Rate Class.

**Table 13: Rate Change Summary and Bill Impacts**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 153	3.6%	\$ (7.10)	-11.6%	\$ (8.47)	-10.8%	\$ (8.47)	-5.4%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 4.86	7.1%	\$ (18.14)	-15.6%	\$ (21.60)	-13.7%	\$ (21.58)	-5.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 73.88	7.0%	\$ (501.99)	-22.0%	\$ (602.67)	-16.5%	\$ (681.01)	-4.5%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 79.68	7.1%	\$ (754.49)	-26.5%	\$ (878.94)	-19.4%	\$ (993.20)	-4.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 1.95	8.8%	\$ (3.32)	-10.2%	\$ (4.10)	-9.7%	\$ (4.10)	-4.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 2.38	4.2%	\$ (2.27)	-3.6%	\$ (2.79)	-3.9%	\$ (3.16)	-3.4%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,286.82	6.8%	\$ 452.48	2.2%	\$ 349.43	1.6%	\$ 394.85	1.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 153	3.6%	\$ (6.87)	-9.9%	\$ (8.25)	-9.5%	\$ (9.32)	-3.9%

The calculated total bill impacts for this EB-2025-0027 IRM application reflect no rate class greater than 10% of the overall bill. The total bill impacts show adjustments between (5.8%) and 1.0%.

The following bill impacts by rate class are presented.



**Table 14: Residential Rate Class**

Customer Class: <b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP: <b>RPP</b>	
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47.33	1	\$ 47.33	\$ 48.94	1	\$ 48.94	\$ 1.61	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (4.45)	\$ (6.06)	750	\$ (6.06)	\$ (1.61)	-36.18%
Fixed Rate Riders	\$ -	1	\$ -	\$ 1.53	1	\$ 1.53	\$ 1.53	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 42.88</b>			<b>\$ 44.41</b>	<b>\$ 1.53</b>	<b>3.57%</b>
Line Losses on Cost of Power	\$ 0.0990	62	\$ 6.10	\$ 0.0990	62	\$ 6.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0115	750	\$ 8.63	\$ 0.0003	750	\$ (0.23)	\$ (8.85)	-102.61%
CBR Class B Rate Riders	\$ 0.0002	750	\$ 0.15	\$ 0.0005	750	\$ 0.38	\$ 0.23	150.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0040	750	\$ 3.00	\$ 0.0040	750	\$ 3.00	\$ -	0.00%
Smart Meter Entry Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 61.17</b>			<b>\$ 54.08</b>	<b>\$ (7.10)</b>	<b>-11.60%</b>
RTSR - Network	\$ 0.0124	812	\$ 10.06	\$ 0.0112	812	\$ 9.09	\$ (0.97)	-9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0090	812	\$ 7.30	\$ 0.0085	812	\$ 6.90	\$ (0.41)	-5.56%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 78.54</b>			<b>\$ 70.07</b>	<b>\$ (8.47)</b>	<b>-10.79%</b>
Wholesale Market Service Charge (WMSC)	\$ 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%
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>			<b>\$ 157.94</b>			<b>\$ 149.47</b>	<b>\$ (8.47)</b>	<b>-5.37%</b>
HST	13%		\$ 20.53	13%		\$ 19.43	\$ (1.10)	-5.37%
Ontario Electricity Rebate	13.1%		\$ (20.63)	13.1%		\$ (19.58)	\$ 1.11	-
<b>Total Bill on TOU</b>			<b>\$ 157.78</b>			<b>\$ 149.32</b>	<b>\$ (8.47)</b>	<b>-5.37%</b>

Table 15: General Service Less than 50KW

Customer Class: <b>GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47.77	1	\$ 47.77	\$ 49.39	1	\$ 49.39	\$ 1.62	3.39%
Distribution Volumetric Rate	\$ 0.0102	2000	\$ 20.40	\$ 0.0105	2000	\$ 21.00	\$ 0.60	2.94%
Fixed Rate Riders	\$ -	1	\$ -	\$ 2.64	1	\$ 2.64	\$ 2.64	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 68.17</b>			<b>\$ 73.03</b>	<b>\$ 4.86</b>	<b>7.13%</b>
Line Losses on Cost of Power	\$ 0.0990	164	\$ 16.26	\$ 0.0990	164	\$ 16.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0117	2,000	\$ 23.40	\$ 0.0001	2,000	\$ (0.20)	\$ (23.60)	-100.85%
CBR Class B Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ 0.0005	2,000	\$ 1.00	\$ 0.60	150.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0037	2,000	\$ 7.40	\$ 0.0037	2,000	\$ 7.40	\$ -	0.00%
Smart Meter Entry Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 116.05</b>			<b>\$ 97.91</b>	<b>\$ (18.14)</b>	<b>-15.63%</b>
RTSR - Network	\$ 0.0112	2,164	\$ 24.24	\$ 0.0101	2,164	\$ 21.86	\$ (2.38)	-9.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0083	2,164	\$ 17.96	\$ 0.0078	2,164	\$ 16.88	\$ (1.08)	-6.02%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 158.25</b>			<b>\$ 136.65</b>	<b>\$ (21.60)</b>	<b>-13.65%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,164	\$ 9.74	\$ 0.0045	2,164	\$ 9.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,164	\$ 3.25	\$ 0.0015	2,164	\$ 3.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
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>			<b>\$ 369.57</b>			<b>\$ 347.97</b>	<b>\$ (21.60)</b>	<b>-5.85%</b>
HST	13%		\$ 48.04	13%		\$ 45.24	\$ (2.81)	-5.85%
Ontario Electricity Rebate	13.1%		\$ (48.41)	13.1%		\$ (45.58)	\$ 2.83	
<b>Total Bill on TOU</b>			<b>\$ 369.20</b>			<b>\$ 347.62</b>	<b>\$ (21.58)</b>	<b>-5.85%</b>

Table 16: General Service 50 to 4,999 KW

Customer Class: <b>GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)
Consumption	55,000 kWh
Demand	150 kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 244.33	1	\$ 244.33	\$ 252.64	1	\$ 252.64	\$ 8.31	3.40%
Distribution Volumetric Rate	\$ 5.4364	150	\$ 815.46	\$ 5.6212	150	\$ 843.18	\$ 27.72	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ 37.85	1	\$ 37.85	\$ 37.85	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,059.79</b>			<b>\$ 1,133.67</b>	<b>\$ 73.88</b>	<b>6.97%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 3.9292	150	\$ 589.38	\$ 0.1205	150	\$ (18.08)	\$ (607.46)	-103.07%
CBR Class B Rate Riders	\$ 0.0579	150	\$ 8.69	\$ 0.1585	150	\$ 23.78	\$ 15.09	173.75%
GA Rate Riders	\$ 0.0061	55,000	\$ 335.50	\$ 0.0064	55,000	\$ 352.00	\$ 16.50	4.92%
Low Voltage Service Charge	\$ 1.9458	150	\$ 291.87	\$ 1.9458	150	\$ 291.87	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,285.23</b>			<b>\$ 1,783.24</b>	<b>\$ (501.99)</b>	<b>-21.97%</b>
RTSR - Network	\$ 4.4090	150	\$ 661.35	\$ 3.9947	150	\$ 599.21	\$ (62.15)	-9.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 4.7236	150	\$ 708.54	\$ 4.4667	150	\$ 670.01	\$ (38.54)	-5.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3,655.12</b>			<b>\$ 3,052.45</b>	<b>\$ (602.67)</b>	<b>-16.49%</b>
Wholesale Market Service Charge (wMSC)	\$ 0.0045	59,516	\$ 267.82	\$ 0.0045	59,516	\$ 267.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	59,516	\$ 89.27	\$ 0.0015	59,516	\$ 89.27	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1536	59,516	\$ 9,498.67	\$ 0.1536	59,516	\$ 9,498.67	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 13,511.13</b>			<b>\$ 12,908.47</b>	<b>\$ (602.67)</b>	<b>-4.46%</b>
HST	13%		\$ 1,756.45	13%		\$ 1,678.10	\$ (78.35)	-4.46%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market</b>			<b>\$ 15,267.58</b>			<b>\$ 14,586.57</b>	<b>\$ (681.01)</b>	<b>-4.46%</b>

Table 17: Embedded Distributor

Customer Class: <b>EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION</b>	
RPP / Non-RPP: <b>Non-RPP (Other)</b>	
Consumption	78,000 kWh
Demand	190 kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 232.57	1	\$ 232.57	\$ 240.48	1	\$ 240.48	\$ 7.91	3.40%
Distribution Volumetric Rate	\$ 4.7131	190	\$ 895.49	\$ 4.8733	190	\$ 925.93	\$ 30.44	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ 41.33	1	\$ 41.33	\$ 41.33	
Volumetric Rate Riders	\$ -	190	\$ -	\$ -	190	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,128.06</b>			<b>\$ 1,207.74</b>	<b>\$ 79.68</b>	<b>7.06%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 4.5484	190	\$ 864.20	\$ 0.0948	190	\$ (18.01)	\$ (882.21)	-102.08%
CBR Class B Rate Riders	\$ 0.0657	190	\$ 12.48	\$ 0.1954	190	\$ 37.13	\$ 24.64	197.41%
GA Rate Riders	\$ 0.0061	78,000	\$ 475.80	\$ 0.0064	78,000	\$ 499.20	\$ 23.40	4.92%
Low Voltage Service Charge	\$ 1.9458	190	\$ 369.70	\$ 1.9458	190	\$ 369.70	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	190	\$ -	\$ -	190	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,850.24</b>			<b>\$ 2,095.75</b>	<b>\$ (754.49)</b>	<b>-26.47%</b>
RTSR - Network	\$ 4.4090	190	\$ 837.71	\$ 3.9947	190	\$ 758.99	\$ (78.72)	-9.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 4.4260	190	\$ 840.94	\$ 4.1853	190	\$ 795.21	\$ (45.73)	-5.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,528.89</b>			<b>\$ 3,649.95</b>	<b>\$ (878.94)</b>	<b>-19.41%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	84,404	\$ 379.82	\$ 0.0045	84,404	\$ 379.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	84,404	\$ 126.61	\$ 0.0015	84,404	\$ 126.61	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	84,404	\$ 13,470.85	\$ 0.1596	84,404	\$ 13,470.85	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 18,506.41</b>			<b>\$ 17,627.47</b>	<b>\$ (878.94)</b>	<b>-4.75%</b>
HST	13%		\$ 2,405.83	13%		\$ 2,291.57	\$ (114.26)	-4.75%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market</b>			<b>\$ 20,912.24</b>			<b>\$ 19,919.04</b>	<b>\$ (993.20)</b>	<b>-4.75%</b>

Table 18: Unmetered Scattered Load

Customer Class: <b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP: <b>RPP</b>	
Consumption	450 kWh
Demand	- kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.52	1	\$ 12.52	\$ 12.95	1	\$ 12.95	\$ 0.43	3.43%
Distribution Volumetric Rate	\$ 0.0211	450	\$ 9.50	\$ 0.0218	450	\$ 9.81	\$ 0.32	3.32%
Fixed Rate Riders	\$ -	1	\$ -	\$ 1.20	1	\$ 1.20	\$ 1.20	
Volumetric Rate Riders	\$ -	450	\$ -	\$ -	450	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 22.02			\$ 23.96	\$ 1.95	8.83%
Line Losses on Cost of Power	\$ 0.0990	37	\$ 3.66	\$ 0.0990	37	\$ 3.66	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0116	450	\$ 5.22	\$ 0.0004	450	\$ (0.18)	\$ (5.40)	-103.45%
CBR Class B Rate Riders	\$ 0.0002	450	\$ 0.09	\$ 0.0005	450	\$ 0.23	\$ 0.14	150.00%
GA Rate Riders	\$ -	450	\$ -	\$ -	450	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0037	450	\$ 1.67	\$ 0.0037	450	\$ 1.67	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	450	\$ -	\$ -	450	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 32.65			\$ 29.33	\$ (3.32)	-10.17%
RTSR - Network	\$ 0.0112	487	\$ 5.45	\$ 0.0101	487	\$ 4.92	\$ (0.54)	-9.82%
RTSR - Connection and/or Line and Transformation/Connection	\$ 0.0083	487	\$ 4.04	\$ 0.0078	487	\$ 3.80	\$ (0.24)	-6.02%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 42.14			\$ 38.05	\$ (4.10)	-9.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	487	\$ 2.19	\$ 0.0045	487	\$ 2.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	487	\$ 0.73	\$ 0.0015	487	\$ 0.73	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	288	\$ 21.89	\$ 0.0760	288	\$ 21.89	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	81	\$ 9.88	\$ 0.1220	81	\$ 9.88	\$ -	0.00%
TOU - On Peak	\$ 0.1580	81	\$ 12.80	\$ 0.1580	81	\$ 12.80	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 89.88			\$ 85.79	\$ (4.10)	-4.56%
HST	13%		\$ 11.68	13%		\$ 11.15	\$ (0.53)	-4.56%
Ontario Electricity Rebate	13.1%		\$ (11.77)	13.1%		\$ (11.24)	\$ 0.54	
<b>Total Bill on TOU</b>			\$ 89.79			\$ 85.70	\$ (4.10)	-4.56%

Table 19: Sentinel Lighting

Customer Class: <b>SENTINEL LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP: <b>Non-RPP (Other)</b>	
Consumption: <b>70</b> kWh	
Demand: <b>1</b> kW	
Current Loss Factor: <b>1.0821</b>	
Proposed/Approved Loss Factor: <b>1.0821</b>	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10.16	1	\$ 10.16	\$ 10.51	1	\$ 10.51	\$ 0.35	3.44%
Distribution Volumetric Rate	\$ 46.3312	1	\$ 46.33	*****	1	\$ 47.91	\$ 1.58	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ 0.45	1	\$ 0.45	\$ 0.45	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 56.49			\$ 58.87	\$ 2.38	4.20%
Line Losses on Cost of Power	\$ 0.1596	6	\$ 0.92	\$ 0.1596	6	\$ 0.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 4.1763	1	\$ 4.18	\$ 0.1493	1	\$ (0.15)	\$ (4.33)	-103.57%
CBR Class B Rate Riders	\$ 0.0630	1	\$ 0.06	\$ 0.1728	1	\$ 0.17	\$ 0.11	174.29%
GA Rate Riders	\$ 0.0061	70	\$ 0.43	\$ -	70	\$ -	\$ (0.43)	-100.00%
Low Voltage Service Charge	\$ 1.6229	1	\$ 1.62	\$ 1.6229	1	\$ 1.62	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 63.70			\$ 61.43	\$ (2.27)	-3.56%
RTSR - Network	\$ 3.4505	1	\$ 3.45	\$ 3.1263	1	\$ 3.13	\$ (0.32)	-9.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.6916	1	\$ 3.69	\$ 3.4908	1	\$ 3.49	\$ (0.20)	-5.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 70.84			\$ 68.05	\$ (2.79)	-3.94%
Wholesale Market Service Charge (wMSC)	\$ 0.0045	76	\$ 0.34	\$ 0.0045	76	\$ 0.34	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	76	\$ 0.11	\$ 0.0015	76	\$ 0.11	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	70	\$ 11.17	\$ 0.1596	70	\$ 11.17	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 82.72			\$ 79.92	\$ (2.79)	-3.38%
HST	13%		\$ 10.75	13%		\$ 10.39	\$ (0.36)	-3.38%
Ontario Electricity Rebate	13.1%		\$ (10.84)	13.1%		\$ (10.47)	\$ (0.37)	-3.38%
<b>Total Bill on Average IESO Wholesale Market</b>			\$ 93.47			\$ 90.31	\$ (3.16)	-3.38%



Table 20: Street Lighting

Customer Class: <b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)
Consumption	75,000 kWh
Demand	225 kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.04	4692	\$ 14,263.68	\$ 3.14	4692	\$ 14,732.88	\$ 469.20	3.23%
Distribution Volumetric Rate	\$ 21.0110	225	\$ 4,727.48	*****	225	\$ 4,888.22	\$ 160.74	3.40%
Fixed Rate Riders	\$ -	4692	\$ -	\$ 0.14	4692	\$ 656.88	\$ 656.88	
Volumetric Rate Riders	\$ -	225	\$ -	\$ -	225	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 18,991.16</b>			<b>\$ 20,277.98</b>	<b>\$ 1,286.82</b>	<b>6.78%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 3.9173	225	\$ 881.39	\$ 0.0104	225	\$ 2.34	\$ (879.05)	-99.73%
CBR Class B Rate Riders	\$ 0.0592	225	\$ 13.32	\$ 0.1579	225	\$ 35.53	\$ 22.21	166.72%
GA Rate Riders	\$ 0.0061	75,000	\$ 457.50	\$ 0.0064	75,000	\$ 480.00	\$ 22.50	4.92%
Low Voltage Service Charge	\$ 1.0946	225	\$ 246.29	\$ 1.0946	225	\$ 246.29	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	4692	\$ -	\$ -	4692	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	4692	\$ -	\$ -	4692	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	225	\$ -	\$ -	225	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 20,589.65</b>			<b>\$ 21,042.13</b>	<b>\$ 452.48</b>	<b>2.20%</b>
RTSR - Network	\$ 3.4333	225	\$ 772.49	\$ 3.1107	225	\$ 699.91	\$ (72.58)	-9.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.4899	225	\$ 560.23	\$ 2.3545	225	\$ 529.76	\$ (30.47)	-5.44%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 21,922.37</b>			<b>\$ 22,271.80</b>	<b>\$ 349.43</b>	<b>1.59%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	81,158	\$ 365.21	\$ 0.0045	81,158	\$ 365.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	81,158	\$ 121.74	\$ 0.0015	81,158	\$ 121.74	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	4692	\$ 1,173.00	\$ 0.25	4692	\$ 1,173.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	81,158	\$ 12,952.74	\$ 0.1596	81,158	\$ 12,952.74	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 36,535.05</b>			<b>\$ 36,884.48</b>	<b>\$ 349.43</b>	<b>0.96%</b>
HST	13%		\$ 4,749.56	13%		\$ 4,794.98	\$ 45.43	0.96%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market</b>			<b>\$ 41,284.61</b>			<b>\$ 41,679.46</b>	<b>\$ 394.85</b>	<b>0.96%</b>

**Table 21: Residential Rate Class – Non-RPP**

Customer Class: <b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP: <b>Non-RPP (Other)</b>	
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0821
Proposed/Approved Loss Factor	1.0821

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47.33	1	\$ 47.33	\$ 48.94	1	\$ 48.94	\$ 1.61	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ (4.45)	\$ -	750	\$ (6.06)	\$ (1.61)	-36.18%
Fixed Rate Riders	\$ -	1	\$ -	\$ 1.53	1	\$ 1.53	\$ 1.53	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 42.88</b>			<b>\$ 44.41</b>	<b>\$ 1.53</b>	<b>3.57%</b>
Line Losses on Cost of Power	\$ 0.1596	62	\$ 9.83	\$ 0.1596	62	\$ 9.83	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0115	750	\$ 8.63	\$ 0.0003	750	\$ (0.23)	\$ (8.85)	-102.61%
CBR Class B Rate Riders	\$ 0.0002	750	\$ 0.15	\$ 0.0005	750	\$ 0.38	\$ 0.23	150.00%
GA Rate Riders	\$ 0.0061	750	\$ 4.58	\$ 0.0064	750	\$ 4.80	\$ 0.23	4.32%
Low Voltage Service Charge	\$ 0.0040	750	\$ 3.00	\$ 0.0040	750	\$ 3.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 69.48</b>			<b>\$ 62.61</b>	<b>\$ (6.87)</b>	<b>-9.89%</b>
RTSR - Network	\$ 0.0124	812	\$ 10.06	\$ 0.0112	812	\$ 9.09	\$ (0.97)	-9.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0090	812	\$ 7.30	\$ 0.0085	812	\$ 6.90	\$ (0.41)	-5.56%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 86.85</b>			<b>\$ 78.60</b>	<b>\$ (8.25)</b>	<b>-9.50%</b>
Wholesale Market Service Charge (WMSC)	\$ 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%
Average IESO Wholesale Market Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 211.66</b>			<b>\$ 203.41</b>	<b>\$ (8.25)</b>	<b>-3.90%</b>
HST	13%		\$ 27.52	13%		\$ 26.44	\$ (1.07)	-3.90%
Ontario Electricity Rebate	13.1%		\$ (27.73)	13.1%		\$ (26.65)	\$ (1.07)	-3.90%
<b>Total Bill on Average IESO Wholesale Market</b>			<b>\$ 239.18</b>			<b>\$ 229.86</b>	<b>\$ (9.32)</b>	<b>-3.90%</b>

~Respectfully Submitted~



**1**    **A: Current Tariff Sheet**

**SCHEDULE A**  
**DECISION AND RATE ORDER**  
**INNPOWER CORPORATION**  
**TARIFF OF RATES AND CHARGES**  
**EB-2024-0036**  
**DECEMBER 12, 2024**

**InnPower Corporation**  
**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-2024-0036

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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	\$	47.33
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0040
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0115
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090

## 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

**InnPower Corporation**  
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EB-2024-0036

## **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or expected to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	47.77
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0102
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0117
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

### **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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EB-2024-0036

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

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or expected to be equal to or greater than 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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	\$	244.33
Distribution Volumetric Rate	\$/kW	5.4364
Low Voltage Service Rate	\$/kW	1.9458
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	3.9292
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kW	0.0579
Retail Transmission Rate - Network Service Rate	\$/kW	4.4090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.7236
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.4090
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.4260

**InnPower Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2024-0036

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EB-2024-0036

## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	232.57
Distribution Volumetric Rate	\$/kW	4.7131
Low Voltage Service Rate	\$/kW	1.9458
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	4.5484
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0657
Retail Transmission Rate - Network Service Rate	\$/kW	4.4090
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.4260

## 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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EB-2024-0036

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than, or expected to be less than, 50kW and the consumption is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.52
Distribution Volumetric Rate	\$/kWh	0.0211
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0116
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

### 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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EB-2024-0036

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.16
Distribution Volumetric Rate	\$/kW	46.3312
Low Voltage Service Rate	\$/kW	1.6229
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	4.1763
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0630
Retail Transmission Rate - Network Service Rate	\$/kW	3.4505
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.6916

### 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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EB-2024-0036

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.04
Distribution Volumetric Rate	\$/kW	21.0110
Low Voltage Service Rate	\$/kW	1.0946
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0061
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	3.9173
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0592
Retail Transmission Rate - Network Service Rate	\$/kW	3.4333
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4899

## 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

**InnPower Corporation**  
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EB-2024-0036

**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.

**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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EB-2024-0036

**ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and 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.

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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.

**Customer Administration**

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

**Customer Initiated**

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**

Special meter reads	\$	30.00
Temporary service - install & remove - overhead - no transformer	\$	632.00
Temporary service - installation and removal - underground - no transformer	\$	468.00
Temporary service - installation and removal - overhead - with transformer	\$	2,525.00
Specific charge for access to the power poles - per pole/year with the exception of wireless attachments	\$	39.14

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EB-2024-0036

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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 < 5,000 kW	1.0821
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0713

**B: InnPower Certification**

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August 14, 2025

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
PO Box 2319  
2300 Yonge Street  
Toronto ON M4P 1E4

Dear Ms. Marconi,

**Re: InnPower Corporation Application for Rates – OEB File Number EB-2025-0027**

Wayde Putnam, Chief Financial Officer for InnPower Corporation certifies that, to the best of my knowledge;

- The evidence filed in application EB-2025-0027 is accurate, consistent and complete.
- InnPower has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.
- The documents filed in support of InnPower's referenced application do not include any personal information that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Respectively submitted,



Wayde Putnam  
CFO

C: InnPower March Ice Storm Impact Photos

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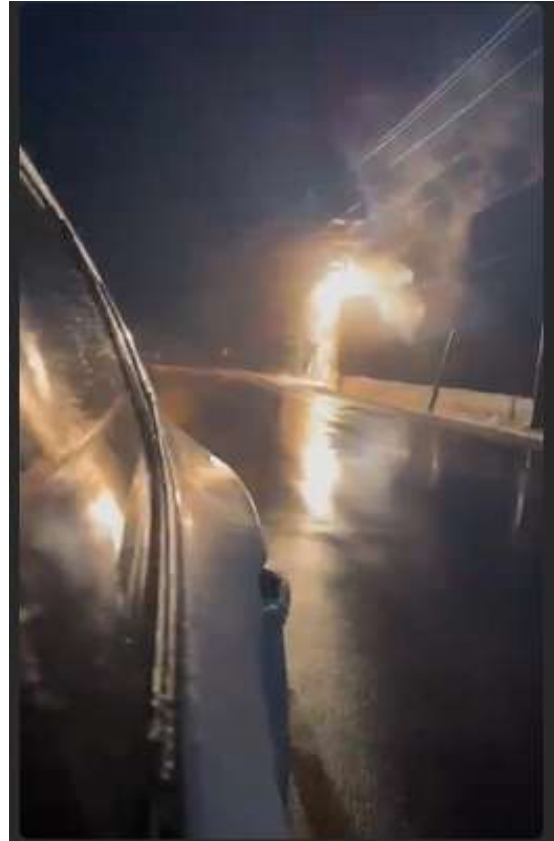


1 InnPower March Ice Storm Impact Photos





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D: InnPower Regional News Articles: March Ice Storm



# Ice-storm cleanup work continues in Innisfil parks, public areas



[Chris Simon](#)

Apr 8, 2025 5:30 PM



1 / 2 A tree across the Innisfil Beach Road pathway near Innisfil Beach Park. | Chris Simon/InnisfilToday

[Listen to this article](#)

00:03:10

Innisfil continues to clean up from the ice storm that struck the region in late March.

The town says it is still waiting to hear back from the County of Simcoe regarding further assistance, as Innisfil operations crews are “doing their very best” to make municipal parks and public spaces safe again.

“We know the ice storm caused significant damage to many areas of Innisfil,” Mayor Lynn Dollin said. “Although Innisfil was badly impacted, areas outside our community sustained significant losses, and some remain without power. The county ... is prioritizing those communities. They are also determining if additional supports can be offered within Innisfil.

"Our operations staff ... have been deployed to clean up public areas and ensure they are safe for use, however, this will take some time and we do appreciate your patience as we continue to manage this," she added.

The storm, which at its peak took out hydro to nearly all 23,000 InnPower customers, caused [unprecedented damage](#) in town. But large swaths to the north, including Barrie, Oro-Medonte and Orillia, also lost power.

As of noon Monday, almost [1,000 Hydro One customers](#) remained in the dark in the Sunshine City. Meanwhile, [Oro-Medonte still](#) has a few road closures in place, and some of its residents remain without electricity Tuesday.

The harm in Innisfil was extensive, however. InnPower was still [restoring hydro](#) to some of its customers late last week. The storm caused the electricity distributor to lose all four primary feeder source connections from Hydro One, while a combination of ice accretion on power lines, and ice build up on trees that then fell over into lines, caused damage within InnPower's territory, including an explosion in the Fennell's Corners area.

The town also closed for periods Innisfil Beach Park, several community centres and multiple roads, and taped off or barricaded other parks that were deemed hazardous.

Storm-related power outages and equipment damage also affected [cellular and internet networks](#) in the area, according to Bell and Rogers.

This all prompted Innisfil to declare a significant weather event, which has [since been lifted](#).

And enough damage was caused to prompt Premier Doug Ford to [meet with local staff and dignitaries](#) during a [tour of the region](#) on April 4.

A representative from the town said Ford did not make any specific commitments on assistance for Innisfil.

Meanwhile, InnPower is encouraging anyone who still doesn't have hydro to call 705-431-4321.

“We've successfully restored power to all customers who do not require customer-side electrical work and ESA (Electrical Safety Authority) certification,” InnPower said in a social-media post earlier this week. “If you or someone you know is still without power — and believe that you have met all restoration requirements — we want to hear from you. Thank you again to our community for your patience, support, and resilience throughout this storm.”

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## Comments (0)

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If you would like to apply to become a **Verified Commenter**, please [fill out this form](#).

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## Trending

- |              |   |
|--------------|---|
| <b>13514</b> | <b>UPDATE:</b> Hwy. 11 reopened; shelter in place lifted, say OPP   |
| <b>2940</b>  | Armed thieves rob jewelry store at Georgian Mall: police            |
| <b>2904</b>  | Barrie's big flag either 'great' or barely noticeable on Canada Day |
| <b>2674</b>  | Armed home invasion near Huntsville sparked Hwy. 11 closure         |
| <b>2134</b>  | Canada Day celebration set to take over downtown Barrie             |
-



# Thousands of Innisfil residents without power for most of Sunday



[Chris Simon](#)

Mar 30, 2025 7:29 PM



1 / 5 A busy intersection at Yonge and Victoria streets with no working lights March 30. | Chris Simon/InnisfilToday

[Listen to this article](#)

00:01:05

If you had power in Innisfil by Sunday evening, you were one of the lucky ones, apparently.

Thousands of town residents have spent most of Sunday without hydro and internet service after a storm brought freezing rain to the region late Saturday night and into this morning.

The InnPower outage map was dotted with red lightning bolts this evening, indicating there were still widespread system failures.

"Widespread outages are affecting the greater Innisfil area," InnPower said in a social-media post. "Crews are working to restore power."

You could drive around town and there seemingly wasn't a street without a downed tree. Heavy ice was also built up on hydro lines, street signs and fences Sunday morning, though it began to fall and melt off by midday as temperatures started to climb.

Both the Simcoe County and Simcoe Muskoka Catholic district school boards have closed all their facilities tomorrow (March 31).

InnisfilToday will have more details on this developing story as they are released.

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## Comments (0)

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If you would like to apply to become a **Verified Commenter**, please [fill out this form](#).

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## Trending

**182**

Why were there so many OPP officers in Stroud last week?

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**152**

Infractions lead to boil-water advisory at Innisfil campground

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**E: InnPower Major Event Report: March Ice Storm**

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## Summary

**Filing Year**  
2025

**Form Name**  
E2.1.4.2.10

**RRR Filing No**  
39382

**Company**

Innpower Corporation, Innisfil , ED-2002-0520

**Licence Type**

Electricity Distributor

**Status**

Submitted

**Submitted On**

May 06, 2025

**Submitter Name**

Laura Hampton; +1 (705) 431-4321; laurah@innpower.ca

**Report Version**

0

**Attachment:**

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## Prior to the Major Event

1. Did the distributor have any prior warning that the Major Event would occur? Yes

**Additional Comments**

InnPower was provided warning of adverse "Ice Storm" conditions via online weather alert services. This warning was provided on March 26.

2. If the distributor did have prior warning, did the distributor arrange to have extra employees on duty or on standby prior to the Major Event beginning? Yes

**BRIEF DESCRIPTION OF ARRANGEMENTS, OR EXPLAIN WHY EXTRA EMPLOYEES WERE NOT ARRANGED**

InnPower had a list of field crews and support staff who were available on standby .

3. If the distributor did have prior warning, did the distributor issue any media announcements to the public warning of possible outages resulting from the pending No

4. Did the distributor train its staff on the response plans to prepare for this type of Major Event ? Yes

---

## During the Major Event

1. Please identify the main contributing Cause of the Major Event as per the table in section 2.1.4.2.5 of the Electricity Reporting and Record Keeping Requirements.

**Adverse Weather-Freezing rain/Ice storm**

Please provide a brief description of the event (i.e. what happened?). If selected "Other", please explain  
Severe freezing rain conditions that began on March 29, 2025 resulted in wide scale outages across InnPower's entire service territory. The majority of InnPower's system is overhead and much of this is in close proximity to trees. The extreme conditions caused many trees to fall into the lines, causing critical feeders to trip out. In addition there were several broken poles, insulators and conductors throughout the area. InnPower experienced a loss of supply as HONI also had wide scale outages. At one point every InnPower customer was out. Through a dedicated response effort including all internal and many external crews, power was restored to all customers by April 4, 2025.

2. Was the IEEE Standard 1366\* used to identify the scope of the Major Event? If not, why not?

Yes, used IEEE Standard 1366

\*The OEB preferred option

3. When did the Major Event begin

3/29/2025

08:00 AM

4. Did the distributor issue any estimated times of restoration (ETR) to the public during the Major Event? If so, through what channels?

Yes

If yes, please provide a brief description of the information. If no, please explain

Once each outage was evaluated by a field crew, InnPower would update its Outage Map with an ETOR (estimated time of restoration). This was done throughout the storm.

5. HOW MANY CUSTOMERS WERE INTERRUPTED DURING THE MAJOR EVENT?

21,200 CUSTOMERS

WHAT PERCENTAGE OF THE DISTRIBUTOR'S TOTAL CUSTOMER BASE DID THE INTERRUPTED CUSTOMERS REPRESENT?

89.00 %

6. HOW MANY HOURS DID IT TAKE TO RESTORE 90% OF THE CUSTOMERS WHO WERE INTERRUPTED?

56 HOURS

Additional Comments

7. Were there any outages associated with Loss of Supply during the Major Event?

Yes

If yes, please report on the duration and frequency of the Loss of Supply outages.

Alliston 9M1 - Out for 151.98 minutes. Alliston 9M2 - Out for 543.3 minutes. Barrie 13M3 - Out for 9.67 minutes. All these outages occurred sometime between Mar 29 to 31.

8. In responding to the Major Event, did the distributor utilize assistance through a third party mutual assistance agreement with other utilities?

Yes

If yes, please provide the name of the utilities who provided the assistance?

Wasaga, Enova, Orangeville

9. Did the distributor run out of any needed equipment or materials during the Major Event?

No

If yes, please describe the shortages.

---

## After the Major Event

1. What steps, if any, are being taken to be prepared for or mitigate such Major Events in the future (i.e., staff training, process improvements, system upgrades)?

Additional staff training

Additional Comments

InnPower has conducted extensive storm debrief sessions and will continue doing so into the foreseeable future. Many lessons were learned and several opportunities for improvement have been identified. These include updating the EPP (Emergency Preparedness Plan) with more defined procedures and processes on how to respond to a storm or similar HILF (high-impact, low-frequency) events. In addition InnPower will be aiming to make the system more robust through capital upgrades, such as moving key feeders from overhead to underground.

F: InnPower OEB Notification: Z-Factor Application

July 14, 2025

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

**Re: Notification of Intent to Apply for Z-Factor Relief – March 29, 2025, Ice Storm**

Dear Ms. Marconi:

Pursuant to the Ontario Energy Board's Z-Factor guidelines and requirements under the *Filing Requirements for Electricity Distribution Rate Applications*, this letter serves as notice that InnPower Corporation intends to submit a Z-Factor application related to the severe ice storm that occurred beginning March 29, 2025.

This event caused extensive damage across InnPower's distribution system, resulting in the interruption of service to approximately 21,200 customers, or 89% of our customer base. The storm led to significant physical damage, including broken poles, insulators, and downed conductors, primarily due to extensive tree contact and ice accumulation. Restoration efforts took approximately 56 hours to restore service to 90% of affected customers, with full restoration completed by April 4, 2025.

Given the extraordinary nature, material cost impacts, and unforeseen severity of this high-impact, low-frequency event, InnPower believes that it meets the threshold for Z-Factor consideration.

InnPower will submit a formal application with detailed cost breakdowns and supporting documentation along with its 2026 IRM application. Should Board staff require any further information in the interim, we would be pleased to respond.

Regards,



Laura Hampton, CPA  
Manager, Regulatory Affairs

G: Request for Deferral Variance Account

## **ESTABLISHMENT OF A NEW DEFERRAL AND VARIANCE ACCOUNT**

### **Overview**

InnPower Corporation is seeking approval from the Ontario Energy Board (OEB) to establish four new deferral accounts under Account 1508 – Other Regulatory Assets.

These accounts will record net incremental revenues, costs and carrying charges related to small cell wireless attachments that were not included in the current revenue requirement approved by the OEB in December 2023 for January 1, 2024, rates (EB-2023-0033).

The application has been prepared in accordance with the OEB's guidelines set out in the Filing Requirements for Electricity Distribution Rate Applications, as well as the guidance provided in the OEB's Generic Proceeding on Wireline Pole Attachments (EB-2016-0015). These guidelines outline the appropriate regulatory treatment for costs and revenues associated with third-party wireline attachments, including the establishment of deferral and variance accounts.

### **Background**

The deployment of small cell wireless attachments directly supports the Ontario government's strategic goals to enhance digital connectivity, enable smart infrastructure, and remove barriers to economic growth. Legislative and policy initiatives such as the *Building Broadband Faster Act (2021)* and the *More Homes, Built Faster Act (2022)* reflect a clear mandate to expedite access to utility infrastructure for telecom deployment, including on distribution poles. At the same time, there is a growing demand from customers, municipalities, and wireless carriers for expanded mobile connectivity and reliable broadband access. Small cell infrastructure is essential to enable 5G networks, smart city services, and public safety systems, particularly in high-density urban environments and new residential or commercial developments. These expectations place new operational and financial demands on Local Distribution Company's (LDC) to support non-standard pole uses, increased coordination with third parties, and also provide for greater asset utilization.

### ***Rationale for Deferral Accounts***

Creating a dedicated deferral account provides an incentive for LDC's to proactively incur incremental costs associated with the expansion of Ontario's Broadband network, which enables a utility to meet provincial and local policy goals in a way that is transparent, financially accountable, and aligned with regulatory standards. This regulatory recovery mechanism facilitates accurate tracking and oversight of the revenues and expenses linked to new service offerings, while also supporting compliance with access requirements and preserving fairness for ratepayers.

From the perspective of electricity customers, a deferral account ensures that income from third-party access is properly recorded and applied to offset distribution costs, helping to limit future rate increases. By distinctly identifying the expenses related to wireless attachments—like make-ready activities, inspections, and administrative efforts—it avoids cross-subsidization and assigns costs to the appropriate parties. This structure upholds transparency, reinforces cost accountability, and protects ratepayers from bearing unrelated financial burdens.

InnPower's request for the new deferral accounts has been guided by the OEB's Decision and Order (EB-2016-0015) and the OEB's Accounting Order (001-2022) *the Establishment of a Deferral Account to Record Impacts Pertaining to Ontario Regulation 410/22 (Electricity Infrastructure – Designated Broadband Projects)*. The OEB reacted to the Government of Ontario's approval of Regulation 410/22 to allow distributors to record costs and revenues for designated broadband projects. InnPower's investments in smart cell wireless attachments are not set out in the Regulation 410/22 as a designated broadband project. However, InnPower's investments adhere to the principles and mandate of the broadband expansion legislation. Therefore, there is a precedent that supports InnPower's request to establish its proposed Deferral and Variance Account (DVA). The circumstances and regulatory considerations outlined in that Accounting Order provide a relevant and comparable framework, which the OEB should take into account in assessing the appropriateness of InnPower's application.

### **OEB Eligibility Requirements**

The OEB's Filing Requirements for Electricity Distribution Rate Applications – Chapter 2 Cost of Service, section 2.9.2, issued May 7, 2025, specify that requests for new deferral or variance accounts must satisfy the OEB's eligibility criteria of causation, materiality and prudence. The proposed Deferral Account satisfies the OEB's eligibility criteria as follows:

**Causation - the forecast amount to be recorded in the proposed account must be clearly outside of the base upon which rates were derived.**

The deployment of small cell wireless infrastructure by telecom carriers and municipalities is accelerating due to 5G rollout and public demand. InnPower has received requests for pole space related to small cell wireless attachments. In the first year, revenue is forecasted at \$17,333 and costs are forecasted at \$18,750. These activities were not anticipated or forecasted in InnPower's last Cost of Service application and are therefore outside of base rates.

**Materiality - the annual forecast amounts to be recorded in the proposed account must exceed the OEB-defined materiality threshold and have a significant influence on the**



**operation of the distributor, otherwise they must be expensed or capitalized in the normal course and addressed through organizational productivity improvements.**

In accordance with the OEB's guidelines, the materiality threshold is set at 0.5% of its approved distribution revenue requirement for utilities with annual revenue between \$10 million and \$200 million. Based on the \$13,883,552 distribution revenue requirement approved in InnPower's 2024 Cost of Service application (EB-2023-0033), the applicable materiality threshold is \$69,418.

The following table summarizes the forecasted revenue, costs and net revenue over the period of 2025 to 2028 (until InnPower's next rebasing).

**Table 22: Net Revenue for Small Cell Wireless Attachments**

	2025*	2026	2027	2028	Total
Net new # of attachments	10	10	10	10	
Accumulated # of attachments	10	20	30	40	40
Revenue	\$ 833	\$ 5,000	\$ 7,500	\$ 10,000	\$ 23,333
Cost recovery (make-ready, inspection)	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 66,000
<b>Total Revenue</b>	<b>\$ 17,333</b>	<b>\$ 21,500</b>	<b>\$ 24,000</b>	<b>\$ 26,500</b>	<b>\$ 89,333</b>
Make-ready work	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500	\$ 54,000
Inspection	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 12,000
Initial administrative costs	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ 9,000
Ongoing administrative costs		\$ 750	\$ 1,500	\$ 2,250	\$ 4,500
<b>Total Costs</b>	<b>\$ 18,750</b>	<b>\$ 19,500</b>	<b>\$ 20,250</b>	<b>\$ 21,000</b>	<b>\$ 79,500</b>
<b>Net Revenue (Loss)</b>	<b>(\$ 1,417)</b>	<b>\$ 2,000</b>	<b>\$ 3,750</b>	<b>\$ 5,500</b>	<b>\$ 9,833</b>

\*Assumes installation in September 2025, therefore, revenue prorated over four months.

The introduction of small cell wireless attachments will result in an annual impact of (\$1,417)-\$5,500 to InnPower's revenue requirement. While the current forecast does not meet the materiality threshold, the projection is subject to a high degree of uncertainty. Given the potential for changes in circumstances and the possibility that number of attachments, revenue and/or costs may increase in future years prior to the next rebasing, it would be premature to withdraw the request on the basis of materiality alone. Instead, the application should note that, although current estimates fall below the threshold, the account remains necessary to capture and track amounts that may, over time, meet or exceed the materiality criterion. This financial impact is expected to persist until the utility's next rebasing for January 1, 2029, rates.

1 **ROE Impact**

2 InnPower also confirms that its most recent Regulatory Return on Equity (ROE) did not surpass  
3 the 300-basis point threshold above the OEB-approved deemed ROE. For the 2024 fiscal year,  
4 InnPower's actual ROE was 6.77%, which is 2.44% lower than the approved ROE of 9.21%, as set  
5 out in its 2024 Cost of Service proceeding (EB-2023-0033).

6  
7 **Prudence - the nature of the amounts and forecast quantum to be recorded in the proposed**  
8 **account must be based on a plan that sets out how the amounts will be reasonably incurred,**  
9 **although the final determination of prudence will be made at the time of disposition. For any**  
10 **costs incurred, in terms of the quantum, this means that the distributor must provide**  
11 **evidence demonstrating that the option selected represented a cost-effective option (not**  
12 **necessarily least initial cost) for ratepayers.**

13  
14 The establishment of a deferral account for small cell wireless attachments meets the OEB's  
15 prudence criterion, as the associated costs are reasonable and reflect necessary activities  
16 undertaken to support broader public policy objectives, including the expansion of broadband  
17 and deployment of 5G technologies. These costs typically include make-ready work,  
18 engineering assessments, inspections, and administrative coordination to facilitate safe and  
19 effective access to distribution infrastructure. Tracking these expenditures through a deferral  
20 account enables transparency, supports regulatory oversight, and ensures that any cost  
21 recovery is subject to review for appropriateness, thereby protecting ratepayers and  
22 maintaining alignment with sound utility practice.

23  
24 A draft accounting order for the proposed deferral account, which includes a description of the  
25 mechanics of the account, examples of the general ledger entries, and the proposed manner in  
26 which to dispose of the account, is provided below.

**Draft Accounting Order**

**Account 1508 Other Regulatory Assets,**

**Sub-account Wireless Attachments**

InnPower proposes to establish four deferral accounts for small cell wireless attachments, effective January 1, 2026:

1. Account 1508 – Other Regulatory Assets, Wireless Attachments revenues
2. Account 1508 – Other Regulatory Assets, Wireless Attachments costs
3. Account 1508 – Other Regulatory Assets, Wireless Attachments revenues carrying charges
4. Account 1508 – Other Regulatory Assets, Wireless Attachments costs carrying charges

These accounts will capture net incremental revenues and associated one-time costs related to small cell wireless attachments:

- Revenues recorded in the account will reflect amounts received through negotiated agreements with wireless carriers, including annual fees and one-time payments intended to recover specific costs such as make-ready work required to facilitate pole attachments.
- Costs recorded will include direct one-time expenditures directly incurred by InnPower to accommodate these attachments, as well as ongoing administrative costs.
- Carrying charges will be determined by applying the Board-approved rate to the opening monthly balances record in the sub-accounts.

The net of the costs and revenues inclusive of carrying charges, will be in place until InnPower's next cost of service rebasing application, at which time InnPower proposes to seek disposition of the account balance.

Sample journal entries to be recorded in the account are:

- 1) DR Account 1508 Other Regulatory Assets, Sub-account Wireless Attachments Costs

CR Account 5005 Operation Supervision and Engineering

***To record the incremental costs associated with wireless attachments***

- 2) DR Account 4210 Rent from Electric Property

1 CR Account 1508 Other Regulatory Assets, Sub-account Wireless Attachments  
2 Revenues

3 ***To record the incremental revenue associated with wireless attachments***  
4

5 3) DR Account 1508 Other Regulatory Assets, Sub-account Wireless Attachments Costs  
6 Carrying Charges  
7

8 CR Account 1508 Other Regulatory Assets, Sub-account Wireless Attachments  
9 Revenue Carrying Charges  
10

11 DR Account 6035 Other Interest Expense  
12

13 CR Account 4405 Interest and Dividend Income

14 ***To record the monthly carrying charges in subaccounts wireless attachment costs***  
15 ***and revenues***  
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