



August 14, 2025

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

**Re: 2026 IRM Rate Application
Board File No.: EB-2025-0040**

Dear Ms. Marconi,

Please find enclosed Essex Powerlines Corporation's ("EPLC") complete 2026 IRM Rate Application. By way of this application, EPLC is seeking Ontario Energy Board ("OEB") approval for distribution rates effective January 1st, 2026.

A complete application was submitted August 14, 2025 via the OEB web portal.

I will act as the primary contact for this application. I can be contacted via telephone at (519) 737-9811 x163 or via email at glood@essexpowerlines.ca.

EPLC respectfully requests that this Application be addressed via written hearing and will endeavor to make a copy of the application available in a prominent place on our website, where directed by the OEB.

If you have any further questions or concerns, please do not hesitate to contact us anytime.

Regards,

[Original Signed By]

Grace Flood, CPA, CA
Director of Finance and Regulatory Affairs
Essex Powerlines Corporation

Cc: Jayna Sweeney, MA, MBA, Vice President Finance & Strategy
Jean-Louis Racicot, Accountant

1 charges, effective January 1, 2026 based on a 2025 4th Generation
2 Incentive Regulation Mechanism (“IRM” or “Price Cap IR”) application.
3

4 c. Unless otherwise identified in the Application, EPLC followed Chapter 3 of
5 the OEB’s Filing Requirements for Electricity Distribution Rate
6 Applications dated June 19, 2025 (the “Filing Requirements”) in order to
7 prepare this application.
8

9 d. EPLC has used the latest version of the 2026 IRM Rate Generator Model
10 issued by the Board.
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12 **2. Proposed Effective Date of Rate Order**

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14 a. EPLC requests that the OEB make its Rate Order effective January 1,
15 2026.
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18 b. EPLC requests that the existing rates be made interim commencing
19 January 1, 2026 in the event that there is insufficient time for:
20

- 21 • The Board to issue a draft rate order
- 22 • The Applicant to review and comment on the draft rate order
- 23 • The Board to issue a final Decision and Order in this application for the
24 implementation of the proposed rates and charges as of January 1, 2026.
25

26 EPLC also requests to be permitted to recover the incremental revenue
27 from the effective date to the implementation date if the dates are not
28 aligned.
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30 **3. Form of Hearing Requested**

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32 EPLC respectfully requests that this application be decided by way of a written
33 hearing.
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35 **4. Relief Sought**

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37 EPLC hereby applies for an Order or Orders approving the proposed distribution
38 rates updated and adjusted in accordance with Chapter 3 of the Filing

1 Requirements dated June 19, 2025 and confirmed here in the IRM Checklist,
2 which is filed in live excel format and included here in PDF format as Appendix A,
3 including the following:
4

- 5 a. An adjustment to the approved Retail Transmission Service Rates
6 ('RTSR's') as provided in the Guideline G-2008-0001 – Electricity
7 Distribution Retail Transmission Service Rates (dated October 22, 2008)
8 and subsequent revisions and updates to the Uniform Transmission Rates
9 ("UTR's") and as supported by the completion of the related sections of
10 the Board's issued 2026 IRM Rate Generator Model, which is filed in live
11 excel format and included here in PDF format as Appendix B;
12
- 13 b. An update to the revenue-to-cost ratios as supported by the completion of
14 the Revenue-to-Cost Ratio Adjustment Model, which is filed in live excel
15 format and included here in PDF format as Appendix C;
16
- 17 c. Final disposition of Group 1 Deferral/Variance Accounts for 2024 as
18 supported by the completion of the Commodity Accounts Analysis
19 Workform and the Account 1595 Analysis Workform, both of which are
20 filed in live excel format and included here in PDF formats as Appendix D
21 and Appendix E respectively;
22
- 23 d. The continuation of the Wholesale Market Service Charge for Class B
24 customers including Capacity Based Recovery (CBR) to \$0.0045 per kWh
25 as per the Board's Decision and Order (EB-2024-0282) effective January
26 1, 2025;
27
- 28 e. An update to the Rural or Remote Electricity Rate Protection Charge
29 (RRRP) to \$0.0015 per kWh as per the Board's Decision and Order (EB-
30 2024-0282) effective January 1, 2025;
31
- 32 f. The continuation of the Standard Supply Service – Administrative Charge
33 of \$0.25 per month;
34
- 35 g. The continuation of all specific service charges as outlined in the
36 appropriate tariff sheet attached to this application.
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5. Notice Publication

If required by the Board, EPLC will publish the Notice of Application (or other relevant information) in the Windsor Star newspaper for the English version of the notice and the Le Rempart newspaper for the French version of the notice.

Manager's Summary

EPLC hereby submits its' application for the approval of distribution rates proposed to be effective January 1, 2026 under the 2025 electricity distribution incentive regulation mechanism ("IRM").

EPLC filed a comprehensive Cost of Service rebasing application for January 1, 2025 rates, proceeded by way of a Settlement Conference and Agreement, and had rates approved by the Ontario Energy Board under file number EB-2024-0022/EB-2024-0096.

For purposes of the 2026 IRM application, EPLC has followed Chapter 3 of the Filing Requirements for Transmission and Distribution Applications updated on June 19, 2025 ("Filing Requirements").

Listed below are the specific items addressed in the Manager's Summary and reflected in the IRM Model as appropriate:

1. Executive Summary Table
2. Annual Adjustment Mechanism
3. Revenue-to-Cost Ratio Adjustments
4. Shared Tax Adjustments
5. Retail Transmission Service Rates
6. Low Voltage Service Rates
7. Deferral and Variance Accounts
8. Lost Revenue Adjustment Mechanism Variance Account
9. Residential Rate Design
10. Z-Factor Claims
11. Incremental Capital Module/Advanced Capital Module
12. Rate Year Alignment
13. Requests for New Utility-Specific DVAs
14. Renewable Generation and/or Smart Grid Funding Adder
15. Correction to Previously Disposed DVA Balances
16. Non-Mechanistic Changes
17. Board Approved Tariff of Rates and Charges

1 18. Proposed Rate Design/Bill Mitigation

2 19. Billing Determinants

3
4 The following details of EPLC's rate application are noted below:

5
6 **1. Executive Summary Table**

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Description / Item	Summary of Request
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustment	Yes
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 Accounts Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No
Z-factor claims	No
Incremental Capital Module/Advanced Capital Module	No
Rate Year Alignment	No
Requests for new utility-specific DVAs	No
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	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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9
10 **2. Annual Adjustment Mechanism**

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12 Based on the current price cap parameters, the Rate Generator model reflects an
13 interim adjustment of 3.70%. That calculation is based on a price escalator of 3.70%, as
14 published by the OEB in its July 11, 2025 letter re: 2026 Inflation Parameters, less a

1 productivity factor of 0.0%, less a stretch factor of 0.0% as EPLC is assigned to the
 2 Group 1 cohort.
 3
 4

5 **3. Revenue-to-Cost Ratio Adjustments**
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7 Further to its rate rebasing application for 2025 rates, EPLC was directed to adopt a
 8 phase-in period to adjust the revenue-to-cost ratios for certain rate classes.
 9

10 **Figure 1 – Proposed Revenue-to-Cost Ratio Adjustments by Rate Class**

Rate Class	Current Year 2025	Transition Year 1 2026
RESIDENTIAL SERVICE CLASSIFICATION	94.18%	94.18%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	118.65%	118.65%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	120.51%	120.27%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	120.51%	120.18%
SENTINEL LIGHTING SERVICE CLASSIFICATION	57.97%	68.22%
STREET LIGHTING SERVICE CLASSIFICATION	94.18%	94.18%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	120.51%	120.27%

11
 12 **Figure 2 – Proposed Bill Impacts from Revenue-to-Cost Ratio Adjustments**

Rate Class	Adjustment to Fixed Service Charge	Adjustment to Volumetric Service Charge
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	(0.5000)	(0.0048)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	(0.0300)	(0.0001)
SENTINEL LIGHTING SERVICE CLASSIFICATION	1.0300	2.9719
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	(1.0800)	(0.0024)

13
 14
 15 **4. Shared Tax Adjustments**
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17 EPLC is not seeking approval of any shared tax savings adjustments as part of this
 18 application.
 19
 20

5. Retail Transmission Service Rates

EPLC has adjusted its retail transmission service rates to recover the wholesale transmission, network and connection costs that it will be charging to customers. EPLC has used the worksheets included in the 2026 IRM rate generator model and confirms that the 2026 RTSR rates are calculated correctly.

EPLC used the wholesale quantities billed for 2024 and Hydro One Sub-Transmission class rates from 2024 and 2025 to calculate the forecasted rates for 2026.

6. Low Voltage Service Rates

EPLC is not seeking approval for any adjustment to low voltage service rates.

7. Deferral and Variance Accounts

EPLC is requesting final disposition of its 2024 Group 1 balances in this application, with a 12-month disposition period.

Account 1589 is slightly outside of threshold at 1.2%, with a variance of \$24,192. Efforts have been made to attempt to reconcile this variance but with IESO RCSS adjustments for the full 2024 fiscal year not yet finalized, a complete analysis is not possible at this time.

The following table summarizes EPLC's proposed rate riders for Group 1 accounts to be recovered over a 12-month period:

Figure 3 – Proposed DVA Rate Riders

Rate Class	Unit	Metered kWh	Metered kW	Proposed Group 1 DVA	Proposed DVA Rider for Non-
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,855,028	-	(\$0.0001)	\$0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	66,440,438	39,624	\$0.0000	\$0.0000
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	191,248,892	596,508	\$0.0138	(\$0.0125)
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	34,024,723	99,163	\$0.0021	\$0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	-	\$0.0003	\$0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	265,955	721	(\$2.4994)	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,442,974	7,391	\$0.1123	\$0.0000

1 EPLC is also requesting disposition of its 2021 vintage year Account 1595 balance.
2 The last rate rider associated with this vintage year ended in 2022 and distributors only
3 become eligible to seek disposition of these residual balances two years after the expiry
4 of the rate rider. EPLC confirms that this residual Account 1595 balance has only been
5 requested for disposition once.

6
7 EPLC is not seeking disposition of Group 2 balances in this application.
8
9

10 **8. Lost Revenue Adjustment Mechanism Variance Account**

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12 EPLC disposed of its final claims for lost revenue during its 2024 IRM application (EB-
13 2023-0020) for 2019 to 2023 adjustments and is not proposing any further requests for
14 disposition.
15

16 **9. Residential Rate Design**

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18
19 On April 2nd, 2015, the Board released “*A New Distribution Rate Design for Residential*
20 *Electricity Customers*”, whereby it directed all Distributors to recover distribution costs
21 via a wholly-fixed monthly service charge and to phase it in over a four-year period.
22 EPLC confirms that Residential rates were fully fixed on May 1, 2019 and no further
23 adjustments are required.
24

25 EPLC also reviewed residential customers at the 10th consumption percentile to ensure
26 that the new rate design along with other rate changes included in this application are
27 not causing a total bill impact of 10% or greater. As shown in section 18 below, the
28 impact is 8.0%.
29

30 To determine the 10th consumption percentile, EPLC used the following methodology:
31

- 32 1. Consumption data for residential customers for meter readings between January
33 1, 2024 and December 31, 2024 was used.
- 34 2. The data was sorted and summarized by customer account. The consumption
35 was provided on a monthly basis.
- 36 3. The monthly consumption was then sorted and all values less than 1 were
37 removed in order to determine the 10th percentile.
- 38 4. The 10th percentile customer consumptions were then averaged. The overall
39 average was determined to be 305 kWh per month.
- 40 5. The average consumption of 305 kWh per month was included in the bill impact
41 calculations.

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10.Z-Factor Claims

EPLC is not seeking approval of any Z-factor claims as part of this application.

11.Incremental Capital Module/Advanced Capital Module

EPLC is not seeking relief via an Incremental Capital Module or an Advanced Capital Module in this application.

12.Rate Year Alignment

EPLC is not seeking rate year alignment in this application.

13.Requests for New Utility-Specific DVAs

EPLC is not requesting any new utility-specific DVAs in this application.

14.Renewable Generation and/or Smart Grid Funding Adder

EPLC is not requesting a Renewable Generation or Smart Grid Funding adder in this application.

15.Correction to Previously Disposed DVA Balances

EPLC is not requesting correction to previously disposed DVA balances in this application.

16.Non-Mechanistic Changes

EPLC is not requesting any non-mechanistic changes in this application.

17. Board Approved Tariff of Rates and Charges

EPLC’s 2025 Board Approved Tariff of Rates and Charges, as issued April 24, 2025 (EB-2024-0022/EB-2024-0096) and included here in PDF format as Appendix F, was used to pre-populate the 2026 IRM Rate Generator model as required.

18. Proposed Rate Design/Bill Mitigation

The following table outlines EPLC’s proposed rate impacts resulting from this Application. Proposed Tariff of Rates and Charges as determined from this application are included here in PDF format as Appendix G.

Figure 4 – Proposed Bill Impacts By Class

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 5.81	19.8%	\$ 5.74	17.2%	\$ 5.11	10.8%	\$ 5.10	4.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 14.13	22.4%	\$ 14.13	19.4%	\$ 12.88	12.1%	\$ 12.87	4.1%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 196.90	59.5%	\$ 210.83	34.2%	\$ 179.15	12.8%	\$ 202.44	2.2%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 102.10	19.6%	\$ 429.25	26.4%	\$ 429.25	26.4%	\$ 485.05	1.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ (61.75)	-4.7%	\$ (61.53)	-4.7%	\$ (61.99)	-4.7%	\$ (61.93)	-4.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 160.18	7.5%	\$ 76.45	3.6%	\$ 68.75	3.0%	\$ 77.69	2.9%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$(1,086.10)	-7.1%	\$(1,079.91)	-7.1%	\$(1,087.52)	-7.1%	\$(1,228.89)	-6.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 5.81	19.8%	\$ 5.78	18.5%	\$ 5.53	14.9%	\$ 5.52	8.0%

19. Billing Determinants

For the prepopulated sheet (sheet 4) of the 2026 IRM model, EPLC confirms the accuracy of the billing determinants.

EPLC has followed the approach identified in the 2026 IRM Rate Generator model to address wholesale market participants (WMP).



August 14,2025

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

Re: 2026 IRM Rate Application
Board File No.: EB-2025-0040

Dear Ms. Marconi,

Please accept this letter as confirmation that the documents filed in support of Essex Powerlines Corporation's referenced application do not include any personal information as defined in the Freedom of Information and Protection of Privacy Act.

If you require any further information, please do not hesitate to contact me.

Regards,

[Original Signed By]

Grace Flood, CPA, CA
Director of Finance and Regulatory Affairs
Essex Powerlines Corporation

cc. Jayna Sweeney, MA, MBA, Vice President Finance & Strategy
Jean-Louis Racicot, Accountant



Certificate of Evidence

As Director of Finance and Regulatory Affairs of Essex Powerlines Corporation, I certify that the evidence filed in the Essex Powerlines 2026 IRM application (EB-2025-0040) is accurate to the best of my knowledge and belief. This filing is consistent with the requirements of Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Rate Applications. I also confirm that Essex Powerlines Corporation has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances proposed for disposal.

[Original Signed By]

Grace Flood, CPA, CA
Director of Finance and Regulatory Affairs
Essex Powerlines Corporation

Appendix A

2026 IRM Checklist

Essex Powerlines Corporation

EB-2025-0040

Date: 2025-08-14

Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Manager's Summary
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Cover Letter
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix B
3	Current tariff sheet, PDF	Appendix F
3	Supporting documentation (e.g. relevant past decisions, RRRF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Manager's Summary (Proposed Rate Design section)
3	Distributor's internet address	Manager's Summary
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Appendix A
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Certificate of Evidence
3.1.3 Standardized OEB Models Provided		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	N/A
5	File the Commodity Accounts Analysis Workform	Appendix D
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	Appendix C
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders	N/A
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	Appendix C
3.2.3 Rate Design for Residential Electricity Customers		
Applicable only to distributors that have not completed the residential rate design transition		
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Appendix B
10	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 - Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 - Continuity Schedule of the Rate Generator model)	Appendix B
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	N/A
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	N/A
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Manager's Summary (Deferral and Variance Accounts section)
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Appendix D
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Appendix D
12 - 13	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
13	Supporting evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Manager's Summary (Deferral and Variance Accounts section)
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
3.2.6.2 Capacity Based Recovery (CBR)		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Appendix B
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Manager's Summary (Deferral and Variance Accounts section)
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Manager's Summary (Deferral and Variance Accounts section)
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 - Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation	N/A

2026 IRM Checklist

Essex Powerlines Corporation

EB-2025-0040

Date: 2025-08-14

Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
For Distributors with non-zero balance in the LRAMVA		
17 - 18	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so	N/A
17 - 18	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A
17 - 18	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application	N/A
3.2.8 Tax Changes		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		
20	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
20	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence In addition, the distributor must:	N/A
20 - 21	- Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
21	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
21	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
21	Residential rate rider to be proposed on fixed basis	N/A
21	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22 - 23	Evidence of passing "Means Test"	N/A
22 - 23	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
22 - 23	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
23 - 25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
23 - 25	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
25	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
25	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
25	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A
25	Description of the proposed capital projects and expected in-service dates	N/A
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
26	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
26	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs	N/A
3.3.2.3 ICM Filing Requirements		
27	Calculate the maximum allowable capital amount	N/A
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
29	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
29	Record actual amounts in the appropriate sub-accounts of Account 1508 - Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A
29	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
29	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

Appendix B

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Quick Link

Ontario Energy Board's 2026 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Essex Powerlines Corporation
Assigned EB Number	EB-2025-0040
Name of Contact and Title	Grace Flood, Director of Finance and Regulatory Affairs
Phone Number	(519) 737-9811 Ext 163
Email Address	gflood@essexpowerlines.ca
Rate Effective Date	January 1, 2026
Rate-Setting Method	Price Cap IR
	2025

1. Select the last Cost of Service rebasing year.

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

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

2023

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

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

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

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

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

2023

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

2023

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

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

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

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

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

2023

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

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

2020

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

Yes

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

Yes

7. Retail Transmission Service Rates: Essex Powerlines Corporation is:

Fully Embedded

8. Have you transitioned to fully fixed rates?

Yes

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

Yes

Legend

Pale green cells represent input cells.

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

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartments building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.95
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	1.43
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.64
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$	(6.94)
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.32
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
- Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0026)
Rate Rider for Disposition of Capacity Based Recovery Account (2025)		
- effective until December 31, 2025 Applicable only for Class B Customers		0.0003
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
- Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.82
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(0.04)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	1.64
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.82
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0024)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kWh	0.0003
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0079)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kWh	0.0010
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	259.03
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(7.68)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	13.68
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	8.05
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2338
Rate Rider for Disposition of Capacity Based Recovery Account (2025)		
- effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0676
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025		
- Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8613)
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(1.8596)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
- Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	(0.0713)
Distribution Volumetric Rate	\$/kW	2.5108
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
- Applicable only for Class B Customers	\$/kW	(0.0375)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5743
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2626

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided with electricity by means of this distributor's facilities. 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 Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the 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	\$	543.00
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(52.78)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	62.78
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	27.68
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.8633)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0996
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(2.2573)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	(0.1169)
Distribution Volumetric Rate	\$/kW	1.2021
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kW	(0.0360)

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.48
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(0.46)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.99
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.35
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0024)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kWh	0.0003
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0085)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kWh	(0.0015)
Distribution Volumetric Rate	\$/kWh	0.0295
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.85
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	1.08
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.25
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.10
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.8615)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0968
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(4.7610)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	3.1111
Distribution Volumetric Rate	\$/kW	16.8080
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kW	(0.0391)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8590
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2426

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.65
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	0.40
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.13
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.07
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.7524)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0872
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(4.2746)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	1.0586
Distribution Volumetric Rate	\$/kW	12.5717
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0357)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8188
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2282

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

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

Non-Payment of Account

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

Other

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(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	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2020									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments ¹ during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments ¹ during 2020	Closing Interest Amounts as of Dec 31, 2020
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437
Total Group 1 Balance requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	(3,304,113)	0	21,437
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Total Group 1 balance including Account 1568 requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	3,220,224	(1,297,800)			1,922,424	21,437	14,978			36,415
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	105,310	457,023		(351,713)	0	(1,929)			(1,929)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,711	21,437	13,049	0	0	34,486
Total Group 1 Balance requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,711	21,437	13,049	0	0	34,486
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,711	21,437	13,049	0	0	34,486

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments ¹ during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments ¹ during 2022	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	1,922,424	(1,092,123)			830,301	36,415	23,373			59,788
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(351,713)	172,506			(179,207)	(1,929)	(5,663)			(7,592)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	(2,679,849)	(4,212,664)		1,532,815	0	40,838			40,838
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		1,570,711	(3,599,466)	(4,212,664)	0	2,183,909	34,486	58,548	0	0	93,034
Total Group 1 Balance requested for disposition		1,570,711	(3,599,466)	(4,212,664)	0	2,183,909	34,486	58,548	0	0	93,034
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		1,570,711	(3,599,466)	(4,212,664)	0	2,183,909	34,486	58,548	0	0	93,034

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2023									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts											
LV Variance Account	1550	0			(193,967)	(193,967)	0			7,066	7,066
Smart Metering Entity Charge Variance Account	1551	0			(54,601)	(54,601)	0			585	585
RSVA - Wholesale Market Service Charge ⁵	1580	0			(595,873)	(595,873)	0			(19,075)	(19,075)
Variance WMS – Sub-account CBR Class A ⁵	1580	0			0	0	0			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			94,583	94,583	0			(1,956)	(1,956)
RSVA - Retail Transmission Network Charge	1584	0			254,849	254,849	0			(940)	(940)
RSVA - Retail Transmission Connection Charge	1586	0			266,143	266,143	0			5,733	5,733
RSVA - Power ⁴	1588	0			(457,120)	(457,120)	0			(80,256)	(80,256)
RSVA - Global Adjustment ⁴	1589	0			618,499	618,499	0			63,122	63,122
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	830,301	(1,003,329)			(173,028)	59,788	16,056			75,844
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(179,207)	25,432			(153,775)	(7,592)	(12,213)			(19,805)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	1,532,815	(1,702,483)			(169,668)	40,838	(8,206)			32,632
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	(565,081)	(1,065,761)		500,680	0	28,520			28,520
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1589	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	618,499	618,499	0	0	0	63,122	63,122
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		2,183,909	(3,245,461)	(1,065,761)	(685,986)	(681,777)	93,034	24,157	0	(88,843)	28,348
Total Group 1 Balance requested for disposition		2,183,909	(3,245,461)	(1,065,761)	(67,487)	(63,278)	93,034	24,157	0	(25,721)	91,470
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		2,183,909	(3,245,461)	(1,065,761)	(67,487)	(63,278)	93,034	24,157	0	(25,721)	91,470

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2024									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments ¹ during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments ¹ during 2024	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts											
LV Variance Account	1550	(193,967)	146,111	91,612		(139,468)	7,066	(11,243)	(1,063)		(3,114)
Smart Metering Entity Charge Variance Account	1551	(54,601)	(116,865)	(92,968)		(78,498)	585	(12,272)	(6,825)		(4,862)
RSVA - Wholesale Market Service Charge ⁵	1580	(595,873)	900,257	1,109,150		(804,766)	(19,075)	79,179	88,512	2,246	(26,162)
Variance WMS – Sub-account CBR Class A ⁵	1580	0			0	0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	94,583	212,264	(52,525)		359,372	(1,956)		(4,202)	(2,246)	0
RSVA - Retail Transmission Network Charge	1584	254,849	381,774	321,646		314,977	(940)	52,764	30,965		20,859
RSVA - Retail Transmission Connection Charge	1586	266,143	174,136	110,220		330,059	5,733	32,142	11,673		26,202
RSVA - Power ⁴	1588	(457,120)	2,313,311	1,939,390	(175,571)	(258,770)	(80,256)	169,895	174,216		(84,577)
RSVA - Global Adjustment ⁴	1589	618,499	1,985,710	801,905	(18,516)	1,783,788	63,122	100,427	31,486		132,063
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(173,028)	(493)			(173,521)	75,844	(9,662)			66,182
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(153,775)	1,281			(152,494)	(19,805)	(12,127)			(31,932)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(169,668)	(294)			(169,962)	32,632	(31,723)			909
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	500,680	(396,266)		0	104,414	28,520	11,061			39,581
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	(2,694)			(2,694)	0	68,528			68,528
Disposition and Recovery/Refund of Regulatory Balances (2025) ³ <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	618,499	1,985,710	801,905	(18,516)	1,783,788	63,122	100,427	31,486	0	132,063
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(681,777)	3,612,522	3,426,525	(175,571)	(671,351)	28,348	336,542	293,276	0	71,614
Total Group 1 Balance requested for disposition		(63,278)	5,598,232	4,228,430	(194,087)	1,112,437	91,470	436,969	324,762	0	203,677
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(63,278)	5,598,232	4,228,430	(194,087)	1,112,437	91,470	436,969	324,762	0	203,677

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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

Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2025				Projected Interest on Dec-31-2025 Balances				Account Disposition: Yes/No?	2.1.7 RRR ⁵		
		Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Total Interest	Total Claim		As of Dec 31, 2024	Variance RRR vs. 2024 Balance (Principal + Interest)	
Group 1 Accounts													
LV Variance Account	1550	(193,967)	7,066	54,499	(10,180)	1,719		(8,460)	46,039			(142,583)	(1)
Smart Metering Entity Charge Variance Account	1551	(54,601)	585	(23,897)	(5,447)	(754)		(6,201)	(30,098)			(83,359)	1
RSVA - Wholesale Market Service Charge ⁵	1580	(595,873)	(19,075)	(208,893)	(7,087)	(6,591)		(13,678)	(222,571)			(471,555)	359,373
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0	0		0	0			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	94,583	(1,956)	264,789	1,956	8,354		10,310	275,100			359,373	0
RSVA - Retail Transmission Network Charge	1584	254,849	(940)	60,128	21,799	1,897		23,696	83,624			335,836	0
RSVA - Retail Transmission Connection Charge	1586	266,143	5,733	63,916	20,469	2,017		22,485	86,401			356,261	1
RSVA - Power ⁴	1588	(457,120)	(80,256)	198,350	(4,321)	6,258		1,937	200,287			(343,347)	(0)
RSVA - Global Adjustment ⁴	1589	618,499	63,122	1,165,289	68,941	36,765		105,706	1,270,995			1,915,852	1
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			(173,521)	66,182	(5,475)		60,707	0	No		(107,339)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			(152,494)	(31,932)	(4,811)		(36,743)	(189,237)	Yes		(184,425)	1
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			(169,962)	909	(5,362)		(4,453)	0	No		(169,053)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			104,414	39,581	3,294		42,875	0	No		143,995	(0)
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			(2,694)	68,528	(85)		68,443	0	No		65,834	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³ <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595			0	0			0	0	No			0
RSVA - Global Adjustment requested for disposition	1589	618,499	63,122	1,165,289	68,941	36,765	0	105,706	1,270,995			1,915,852	1
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(685,986)	(88,843)	14,635	160,457	461	0	160,918	249,745			(599,736)	1
Total Group 1 Balance requested for disposition		(67,487)	(25,721)	1,179,924	229,398	37,226	0	266,624	1,520,739			1,316,116	2
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0			0	0
Total Group 1 balance including Account 1568 requested for disposition		(67,487)	(25,721)	1,179,924	229,398	37,226	0	266,624	1,520,739			1,316,116	2

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

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

² 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

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

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

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



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2021) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,855,028	0	2,832,410	0			273,855,028	0	47%		29,194
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	66,440,438	39,624	13,057,399	39,624			66,440,438	39,624	12%		2,112
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	191,248,892	596,508	155,130,420	496,913	8,850,919	15,933	182,397,973	580,575	34%		237
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	34,024,723	99,163	34,024,723	99,163			34,024,723	99,163	6%		4
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	808,908	0			1,749,024	0	0%		125
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	265,955	721	26,082	0			265,955	721	1%		217
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,442,974	7,391	2,442,974	7,391			2,442,974	7,391	0%		2,834
Total		570,027,034	743,407	208,322,916	643,091	8,850,919	15,933	561,176,115	727,474	100%	0	34,723

Threshold Test	
Total Claim (including Account 1568)	\$1,520,739
Total Claim for Threshold Test (All Group 1 Accounts)	\$1,520,739
Threshold Test (Total claim per kWh) ²	\$0.0027

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

YES

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

² The Threshold Test does not include the amount in 1568.

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP				
				1550	1551	1580	1584	1586	1588 1595_(2021)	1568	
RESIDENTIAL SERVICE CLASSIFICATION	48.0%	93.3%	48.8%	22,118	(28,067)	(108,615)	40,271	41,509	97,740	(88,941)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.7%	6.7%	11.8%	5,366	(2,030)	(26,351)	9,770	10,071	23,713	(22,708)	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	33.6%	0.0%	32.5%	15,446	0	(72,342)	28,124	28,988	65,099	(64,341)	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	6.0%	0.0%	6.1%	2,748	0	(13,495)	5,003	5,157	12,144	(11,354)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	141	0	(694)	257	265	624	0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	21	0	(105)	39	40	95	(1,892)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	197	0	(969)	359	370	872	0	0
Total	100.0%	100.0%	100.0%	46,039	(30,098)	(222,571)	83,824	86,401	200,287	(189,237)	0

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

1a The year Account 1589 GA was last disposed

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

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

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

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2024	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,209,708	2,734,384
		kW	8,918	7,268
	Class A/B	A		
		B		

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

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

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

Rate Class	Rate Class		2024	
			kWh	kW
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	25,330,963	
		kW		66,883

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2024 Consumption excluding WMP	Total Metered 2024 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2024 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2024 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
	kWh	kWh	kWh	kWh					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	2,832,410	0	0	2,832,410	1.6%	\$20,024	\$0.0071	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	13,057,399	0	0	13,057,399	7.4%	\$92,311	\$0.0071	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	155,130,420	25,330,963	5,944,091	123,855,365	70.0%	\$875,612	\$0.0071	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	34,024,723	0	0	34,024,723	19.2%	\$240,542	\$0.0071	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	808,908	0	0	808,908	0.5%	\$5,719	\$0.0071	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	26,082	0	0	26,082	0.0%	\$184	\$0.0071	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,442,974	0	0	2,442,974	1.4%	\$17,271	\$0.0071	kWh
Total		208,322,916	25,330,963	5,944,091	177,047,861	100.0%	\$1,251,663		



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed

2023

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2024
Non-RPP Consumption Less WMP Consumption	A	208,322,916	208,322,916
Less Class A Consumption for Partial Year Class A Customers	B	3,209,708	3,209,708
Less Consumption for Full Year Class A Customers	C	25,330,963	25,330,963
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	179,782,245	179,782,245
All Class B Consumption for Transition Customers	E	2,734,384	2,734,384
Transition Customers' Portion of Total Consumption	F = E/D	1.52%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$ 1,270,995
Transition Customers Portion of GA Balance	H=F*G	\$ 19,331
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 1,251,664

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2024	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		2,734,384	2,734,384	100.00%	\$ 19,331	\$ 1,611
Total		2,734,384	2,734,384	100.00%	\$ 19,331	

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

The year Account 1580 CBR Class B was last disposed

2023

	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	273,855,028	0	0	0	0	273,855,028	0	51.7%	\$141,443	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	66,440,438	39,624	0	0	0	66,440,438	39,624	12.5%	\$34,316	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	182,397,973	580,575	25,330,963	66,883	5,944,091	151,122,918	497,506	28.5%	\$78,053	\$0.1569	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	34,024,723	99,163	0	0	0	34,024,723	99,163	6.4%	\$17,573	\$0.1772	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	0	0	0	1,749,024	0	0.3%	\$903	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	265,955	721	0	0	0	265,955	721	0.1%	\$137	\$0.1900	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,442,974	7,391	0	0	0	2,442,974	7,391	0.5%	\$1,262	\$0.1707	kW
Total		561,176,115	727,474	25,330,963	66,883	5,944,091	529,901,060	644,405	100.0%	\$273,687		

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed 2023

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2024
Total Consumption Less WMP Consumption	A	561,176,115	561,176,115
Less Class A Consumption for Partial Year Class A Customers	B	3,209,708	3,209,708
Less Consumption for Full Year Class A Customers	C	25,330,963	25,330,963
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	532,635,444	532,635,444
All Class B Consumption for Transition Customers	E	2,734,384	2,734,384
Transition Customers' Portion of Total Consumption	F = E/D	0.51%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$ 275,100
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 1,412
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 273,687

Allocation of CBR Class B Balances to Transition Customers

		1				
# of Class A/B Transition Customers						
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2024	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		2,734,384	2,734,384	100.00%	\$ 1,412	\$ 118
Total		2,734,384	2,734,384	100.00%	\$ 1,412	\$ 118



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
								(0.0001)	0.0000	0.0000
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,855,028	0	273,855,028	0	(23,985)		(0.0001)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	66,440,438	39,624	66,440,438	39,624	(2,170)		0.0000	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	191,248,892	596,508	182,397,973	580,575	8,218	(7,243)	0.0138	(0.0125)	0.0000
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	34,024,723	99,163	34,024,723	99,163	203		0.0021	0.0000	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	1,749,024	0	594		0.0003	0.0000	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	265,955	721	265,955	721	(1,802)		(2.4994)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,442,974	7,391	2,442,974	7,391	830		0.1123	0.0000	0.0000

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

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2025	2026
OEB-Approved Rate Base	\$ 80,671,832	\$ 80,671,832
OEB-Approved Regulatory Taxable Income	-\$ 21,159	-\$ 21,159
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		-\$ 3,174
Provincial Taxes Payable		-\$ 2,433
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	-\$ 5,607	-\$ 5,607
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ -	\$ -
Grossed-up Income Taxes	\$ -	\$ -
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

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

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

This is effective for taxation years starting in 2023. Prior to 2023, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	273,855,028		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	66,440,438	39,624	0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	191,248,892	596,508	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	34,024,723	99,163	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	265,955	721	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,442,974	7,391	0	0.0000 kW
Total		570,027,034	743,407	\$0	

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105	273,855,028	0	1.0425	285,493,867
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076	273,855,028	0	1.0425	285,493,867
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	66,440,438	39,624	1.0425	69,264,157
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073	66,440,438	39,624	1.0425	69,264,157
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5743	191,248,892	596,508		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2626	191,248,892	596,508		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7776	0	0		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	0.5546	0	0		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	1,749,024	0	1.0425	1,823,358
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073	1,749,024	0	1.0425	1,823,358
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8590	265,955	721		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2426	265,955	721		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8188	2,442,974	7,391		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2282	2,442,974	7,391		

For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
 For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
 For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
 For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

If needed, add extra host here. (I)	Unit	2024		2025		2026			
Rate Description		Rate				Rate			
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$		-	\$	-

If needed, add extra host here. (II)	Unit	2024		2025		2026			
Rate Description		Rate				Rate			
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$		-	\$	-

Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$	Historical 2024	Current 2025	Forecast 2026

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$4.9103	\$ 409,488	45,588	\$0.6537	\$ 29,801	85,125	\$3.3041	\$ 281,263	\$ 311,063
February	76,483	\$4.9103	\$ 375,556	39,233	\$0.6537	\$ 25,647	77,049	\$3.3041	\$ 254,576	\$ 280,223
March	68,239	\$4.9103	\$ 335,076	42,496	\$0.6537	\$ 27,780	78,188	\$3.3041	\$ 258,342	\$ 286,122
April	71,378	\$4.9103	\$ 350,486	40,578	\$0.6537	\$ 26,526	77,506	\$3.3041	\$ 256,088	\$ 282,613
May	107,869	\$4.9103	\$ 529,670	53,814	\$0.6537	\$ 35,178	110,259	\$3.3041	\$ 364,307	\$ 399,485
June	133,989	\$4.9103	\$ 657,926	63,211	\$0.6537	\$ 41,321	136,743	\$3.3041	\$ 451,812	\$ 493,133
July	128,745	\$4.9103	\$ 632,175	60,608	\$0.6537	\$ 39,619	131,249	\$3.3041	\$ 433,658	\$ 473,278
August	129,383	\$4.9103	\$ 635,310	61,587	\$0.6537	\$ 40,260	130,906	\$3.3041	\$ 432,525	\$ 472,785
September	106,550	\$4.9103	\$ 523,192	48,912	\$0.6537	\$ 31,974	108,091	\$3.3041	\$ 357,142	\$ 389,116
October	81,415	\$4.9103	\$ 399,774	36,670	\$0.6537	\$ 23,971	81,844	\$3.3041	\$ 270,421	\$ 294,393
November	75,011	\$4.9103	\$ 368,328	36,081	\$0.6537	\$ 23,586	76,281	\$3.3041	\$ 252,041	\$ 275,627
December	81,522	\$4.9103	\$ 400,299	39,080	\$0.6537	\$ 25,547	82,740	\$3.3041	\$ 273,381	\$ 298,928
Total	1,143,979	\$ 4.9103	\$ 5,617,278	567,858	\$ 0.6537	\$ 371,209	1,175,981	\$ 3.3041	\$ 3,885,558	\$ 4,256,766

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 4.9103	\$ 409,488	45,588	\$ 0.6537	\$ 29,801	85,125	\$ 3.3041	\$ 281,263	\$ 311,063
February	76,483	\$ 4.9103	\$ 375,556	39,233	\$ 0.6537	\$ 25,647	77,049	\$ 3.3041	\$ 254,576	\$ 280,223
March	68,239	\$ 4.9103	\$ 335,076	42,496	\$ 0.6537	\$ 27,780	78,188	\$ 3.3041	\$ 258,342	\$ 286,122
April	71,378	\$ 4.9103	\$ 350,486	40,578	\$ 0.6537	\$ 26,526	77,506	\$ 3.3041	\$ 256,088	\$ 282,613
May	107,869	\$ 4.9103	\$ 529,670	53,814	\$ 0.6537	\$ 35,178	110,259	\$ 3.3041	\$ 364,307	\$ 399,485
June	133,989	\$ 4.9103	\$ 657,926	63,211	\$ 0.6537	\$ 41,321	136,743	\$ 3.3041	\$ 451,812	\$ 493,133
July	128,745	\$ 4.9103	\$ 632,175	60,608	\$ 0.6537	\$ 39,619	131,249	\$ 3.3041	\$ 433,658	\$ 473,278
August	129,383	\$ 4.9103	\$ 635,310	61,587	\$ 0.6537	\$ 40,260	130,906	\$ 3.3041	\$ 432,525	\$ 472,785
September	106,550	\$ 4.9103	\$ 523,192	48,912	\$ 0.6537	\$ 31,974	108,091	\$ 3.3041	\$ 357,142	\$ 389,116
October	81,415	\$ 4.9103	\$ 399,774	36,670	\$ 0.6537	\$ 23,971	81,844	\$ 3.3041	\$ 270,421	\$ 294,393
November	75,011	\$ 4.9103	\$ 368,328	36,081	\$ 0.6537	\$ 23,586	76,281	\$ 3.3041	\$ 252,041	\$ 275,627
December	81,522	\$ 4.9103	\$ 400,299	39,080	\$ 0.6537	\$ 25,547	82,740	\$ 3.3041	\$ 273,381	\$ 298,928
Total	1,143,979	\$ 4.91	\$ 5,617,278	567,858	\$ 0.65	\$ 371,209	1,175,981	\$ 3.30	\$ 3,885,558	\$ 4,256,766

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 4,256,766

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
February	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
March	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
April	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
May	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
June	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
July	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
August	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
September	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
October	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
November	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
December	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 5.3280	\$ 444,322	45,588	\$ 0.6882	\$ 31,374	85,125	\$ 3.4894	\$ 297,036	\$ 328,410
February	76,483	\$ 5.3280	\$ 407,503	39,233	\$ 0.6882	\$ 27,000	77,049	\$ 3.4894	\$ 268,854	\$ 295,854
March	68,239	\$ 5.3280	\$ 363,580	42,496	\$ 0.6882	\$ 29,246	78,188	\$ 3.4894	\$ 272,831	\$ 302,076
April	71,378	\$ 5.3280	\$ 380,300	40,578	\$ 0.6882	\$ 27,926	77,506	\$ 3.4894	\$ 270,449	\$ 298,375
May	107,869	\$ 5.3280	\$ 574,727	53,814	\$ 0.6882	\$ 37,035	110,259	\$ 3.4894	\$ 384,738	\$ 421,773
June	133,989	\$ 5.3280	\$ 713,893	63,211	\$ 0.6882	\$ 43,502	136,743	\$ 3.4894	\$ 477,151	\$ 520,652
July	128,745	\$ 5.3280	\$ 685,351	60,608	\$ 0.6882	\$ 41,710	131,249	\$ 3.4894	\$ 457,979	\$ 499,689
August	129,383	\$ 5.3280	\$ 689,353	61,587	\$ 0.6882	\$ 42,384	130,906	\$ 3.4894	\$ 456,782	\$ 499,166
September	106,550	\$ 5.3280	\$ 567,698	48,912	\$ 0.6882	\$ 33,661	108,091	\$ 3.4894	\$ 377,171	\$ 410,832
October	81,415	\$ 5.3280	\$ 433,781	36,670	\$ 0.6882	\$ 25,236	81,844	\$ 3.4894	\$ 285,587	\$ 310,823
November	75,011	\$ 5.3280	\$ 399,660	36,081	\$ 0.6882	\$ 24,831	76,281	\$ 3.4894	\$ 266,176	\$ 291,007
December	81,522	\$ 5.3280	\$ 434,351	39,080	\$ 0.6882	\$ 26,895	82,740	\$ 3.4894	\$ 288,713	\$ 315,608
Total	1,143,979	\$ 5.33	\$ 6,095,118	567,858	\$ 0.69	\$ 390,800	1,175,981	\$ 3.49	\$ 4,103,467	\$ 4,494,267

If needed, add extra host here. (I)

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, add extra host here. (II)

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 5.3280	\$ 444,322	45,588	\$ 0.6882	\$ 31,374	85,125	\$ 3.4894	\$ 297,036	\$ 328,410
February	76,483	\$ 5.3280	\$ 407,503	39,233	\$ 0.6882	\$ 27,000	77,049	\$ 3.4894	\$ 268,854	\$ 295,854
March	68,239	\$ 5.3280	\$ 363,580	42,496	\$ 0.6882	\$ 29,246	78,188	\$ 3.4894	\$ 272,831	\$ 302,076
April	71,378	\$ 5.3280	\$ 380,300	40,578	\$ 0.6882	\$ 27,926	77,506	\$ 3.4894	\$ 270,449	\$ 298,375
May	107,869	\$ 5.3280	\$ 574,727	53,814	\$ 0.6882	\$ 37,035	110,259	\$ 3.4894	\$ 384,738	\$ 421,773
June	133,989	\$ 5.3280	\$ 713,893	63,211	\$ 0.6882	\$ 43,502	136,743	\$ 3.4894	\$ 477,151	\$ 520,652
July	128,745	\$ 5.3280	\$ 685,351	60,608	\$ 0.6882	\$ 41,710	131,249	\$ 3.4894	\$ 457,979	\$ 499,689
August	129,383	\$ 5.3280	\$ 689,353	61,587	\$ 0.6882	\$ 42,384	130,906	\$ 3.4894	\$ 456,782	\$ 499,166
September	106,550	\$ 5.3280	\$ 567,698	48,912	\$ 0.6882	\$ 33,661	108,091	\$ 3.4894	\$ 377,171	\$ 410,832
October	81,415	\$ 5.3280	\$ 433,781	36,670	\$ 0.6882	\$ 25,236	81,844	\$ 3.4894	\$ 285,587	\$ 310,823
November	75,011	\$ 5.3280	\$ 399,660	36,081	\$ 0.6882	\$ 24,831	76,281	\$ 3.4894	\$ 266,176	\$ 291,007
December	81,522	\$ 5.3280	\$ 434,351	39,080	\$ 0.6882	\$ 26,895	82,740	\$ 3.4894	\$ 288,713	\$ 315,608
Total	1,143,979	\$ 5.33	\$ 6,095,118	567,858	\$ 0.69	\$ 390,800	1,175,981	\$ 3.49	\$ 4,103,467	\$ 4,494,267

Low Voltage Switchgear Credit (if applicable) \$ -
 Total including deduction for Low Voltage Switchgear Credit \$ 4,494,267

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2026 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
February	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
March	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
April	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
May	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
June	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
July	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
August	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
September	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
October	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
November	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
December	-	\$ 6,3700	\$ -	-	\$ 1,0000	\$ -	-	\$ 3,3900	\$ -	\$ -
Total										

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 5,3280	\$ 444,322	45,588	\$ 0,6882	\$ 31,374	85,125	\$ 3,4894	\$ 297,036	\$ 328,410
February	76,483	\$ 5,3280	\$ 407,503	39,233	\$ 0,6882	\$ 27,000	77,049	\$ 3,4894	\$ 268,854	\$ 295,854
March	68,239	\$ 5,3280	\$ 363,580	42,496	\$ 0,6882	\$ 29,246	78,188	\$ 3,4894	\$ 272,831	\$ 302,076
April	71,378	\$ 5,3280	\$ 380,300	40,578	\$ 0,6882	\$ 27,926	77,506	\$ 3,4894	\$ 270,449	\$ 298,375
May	107,869	\$ 5,3280	\$ 574,727	53,814	\$ 0,6882	\$ 37,035	110,259	\$ 3,4894	\$ 384,738	\$ 421,773
June	133,989	\$ 5,3280	\$ 713,893	63,211	\$ 0,6882	\$ 43,502	136,743	\$ 3,4894	\$ 477,151	\$ 520,652
July	128,745	\$ 5,3280	\$ 685,951	60,608	\$ 0,6882	\$ 41,710	131,249	\$ 3,4894	\$ 457,979	\$ 499,689
August	129,383	\$ 5,3280	\$ 689,353	61,587	\$ 0,6882	\$ 42,384	130,906	\$ 3,4894	\$ 456,782	\$ 499,166
September	106,550	\$ 5,3280	\$ 567,698	48,912	\$ 0,6882	\$ 33,661	108,091	\$ 3,4894	\$ 377,171	\$ 410,832
October	81,415	\$ 5,3280	\$ 433,781	36,670	\$ 0,6882	\$ 25,236	81,844	\$ 3,4894	\$ 285,587	\$ 310,823
November	75,011	\$ 5,3280	\$ 399,660	36,081	\$ 0,6882	\$ 24,831	76,281	\$ 3,4894	\$ 266,176	\$ 291,007
December	81,522	\$ 5,3280	\$ 434,351	39,080	\$ 0,6882	\$ 26,895	82,740	\$ 3,4894	\$ 288,713	\$ 315,608
Total	1,143,979	\$ 5.33	\$ 6,095,118	567,858	\$ 0.69	\$ 390,800	1,175,981	\$ 3.49	\$ 4,103,467	\$ 4,494,267

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 5.33	\$ 444,322	45,588	\$ 0.69	\$ 31,374	85,125	\$ 3.49	\$ 297,036	\$ 328,410
February	76,483	\$ 5.33	\$ 407,503	39,233	\$ 0.69	\$ 27,000	77,049	\$ 3.49	\$ 268,854	\$ 295,854
March	68,239	\$ 5.33	\$ 363,580	42,496	\$ 0.69	\$ 29,246	78,188	\$ 3.49	\$ 272,831	\$ 302,076
April	71,378	\$ 5.33	\$ 380,300	40,578	\$ 0.69	\$ 27,926	77,506	\$ 3.49	\$ 270,449	\$ 298,375
May	107,869	\$ 5.33	\$ 574,727	53,814	\$ 0.69	\$ 37,035	110,259	\$ 3.49	\$ 384,738	\$ 421,773
June	133,989	\$ 5.33	\$ 713,893	63,211	\$ 0.69	\$ 43,502	136,743	\$ 3.49	\$ 477,151	\$ 520,652
July	128,745	\$ 5.33	\$ 685,951	60,608	\$ 0.69	\$ 41,710	131,249	\$ 3.49	\$ 457,979	\$ 499,689
August	129,383	\$ 5.33	\$ 689,353	61,587	\$ 0.69	\$ 42,384	130,906	\$ 3.49	\$ 456,782	\$ 499,166
September	106,550	\$ 5.33	\$ 567,698	48,912	\$ 0.69	\$ 33,661	108,091	\$ 3.49	\$ 377,171	\$ 410,832
October	81,415	\$ 5.33	\$ 433,781	36,670	\$ 0.69	\$ 25,236	81,844	\$ 3.49	\$ 285,587	\$ 310,823
November	75,011	\$ 5.33	\$ 399,660	36,081	\$ 0.69	\$ 24,831	76,281	\$ 3.49	\$ 266,176	\$ 291,007
December	81,522	\$ 5.33	\$ 434,351	39,080	\$ 0.69	\$ 26,895	82,740	\$ 3.49	\$ 288,713	\$ 315,608
Total	1,143,979	\$ 5.33	\$ 6,095,118	567,858	\$ 0.69	\$ 390,800	1,175,981	\$ 3.49	\$ 4,103,467	\$ 4,494,267

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 4,494,267

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105	285,493,867	0	2,997,686	47.0%	2,862,994	0.0100
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	69,264,157	39,624	616,451	9.7%	588,753	0.0085
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5743		596,508	2,728,608	42.8%	2,606,006	4.3688
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7776		0	0	0.0%	0	0.7427
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	1,823,358	0	16,228	0.3%	15,499	0.0085
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8590		721	2,061	0.0%	1,969	2.7305
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8188		7,391	20,834	0.3%	19,898	2.6921

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076	285,493,867	0	2,169,753	46.6%	2,095,758	0.0073
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073	69,264,157	39,624	505,628	10.9%	488,385	0.0071
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2626		596,508	1,946,168	41.8%	1,879,798	3.1513
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV C	\$/kW	0.5546		0	0	0.0%	0	0.0000
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073	1,823,358	0	13,311	0.3%	12,857	0.0071
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2426		721	1,617	0.0%	1,562	2.1661
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2282		7,391	16,469	0.4%	15,907	2.1522

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	0.0100	285,493,867	0	2,862,994	47.0%	2,862,994	0.0100
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	69,264,157	39,624	588,753	9.7%	588,753	0.0085
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.3688		596,508	2,606,006	42.8%	2,606,006	4.3688
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7427		0	0	0.0%	0	0.7427
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	1,823,358	0	15,499	0.3%	15,499	0.0085
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7305		721	1,969	0.0%	1,969	2.7305
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6921		7,391	19,898	0.3%	19,898	2.6921

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	0.0073	285,493,867	0	2,095,758	46.6%	2,095,758	0.0073
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	69,264,157	39,624	488,385	10.9%	488,385	0.0071
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1513		596,508	1,879,798	41.8%	1,879,798	3.1513
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV C	\$/kW	0.0000		0	0	0.0%	0	0.5357
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	1,823,358	0	12,857	0.3%	12,857	0.0071
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1661		721	1,562	0.0%	1,562	2.1661
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1522		7,391	15,907	0.4%	15,907	2.1522

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Loss Adjusted Or Total Metered

Host Distributor LV Rates/Charges	TYPE	DELETE?

SERVICE POINTS	NAME	DELETE?

JANUARY									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

FEBRUARY									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

MARCH									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

APRIL									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

MAY									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

JUNE									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

JULY									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

AUGUST									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

SEPTEMBER									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

OCTOBER									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total						0.00			

NOVEMBER									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

DECEMBER									
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?	
Total									

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Rate Class	Units	Allocation based on Tx-Connection Revenue %	Allocated 2023 LV Expense	Total Metered kWh	Total Metered kW	Loss Adjusted Billed kWh	LV Rate/kWh	LV Rate/kW
RESIDENTIAL SERVICE CLASSIFICATION	kWh	46.6%	0.00	273,855,028	0	285,493,867		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	10.9%	0.00	66,440,438	39,624	69,264,157		
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	41.8%	0.00	191,248,892	596,508	0		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW		0.00	34,024,723	99,163	0		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh		0.00	1,749,024	0	1,823,358		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW		0.00	265,955	721	0		
STREET LIGHTING SERVICE CLASSIFICATION	kW		0.00	2,442,974	7,391	0		
Total		99.3%	0.00					

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2026 value and will be updated by OEB staff at a later date.

Price Escalator	3.70%	Productivity Factor	0.00%
Choose Stretch Factor Group	I	Price Cap Index	3.70%
Associated Stretch Factor Value	0.00%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	33.95				3.70%	35.21	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	41.82		0.0163		3.70%	43.37	0.0169
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	259.03	-0.5000	2.5108	-0.0048	3.70%	268.10	2.5987
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	543	-1.0800	1.2021	-0.0024	3.70%	561.97	1.2441
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.48	-0.0300	0.0295	-0.0001	3.70%	9.80	0.0305
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.85	1.0300	16.808	2.9719	3.70%	7.13	20.5118
STREET LIGHTING SERVICE CLASSIFICATION	4.65		12.5717		3.70%	4.82	13.0369
microFIT SERVICE CLASSIFICATION	5					5	

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2025	January 1, 2026
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

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

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

\$	42.88
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Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	39.14	3.70%	40.59

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.85	3.70%	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42	3.70%	2.51

* OEB approved inflation rate effective in 2026

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

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

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

In column E, enter the expiry date (e.g. April 30, 2026) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

microFIT SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartments building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.21
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	43.37
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	268.10
Distribution Volumetric Rate	\$/kW	2.5987
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0125)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0138
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1569
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.3688
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7427
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1513
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5357

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided with electricity by means of this distributor's facilities. 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 Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the 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	\$	561.97
Distribution Volumetric Rate	\$/kW	1.2441
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0021
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1772

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0040

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0305
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

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

ESSEX POWERLINES CORPORATION
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2025-0040

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	7.13
Distribution Volumetric Rate	\$/kW	20.5118
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(2.4994)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1900
Retail Transmission Rate - Network Service Rate	\$/kW	2.7305
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1661

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.82
Distribution Volumetric Rate	\$/kW	13.0369
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1123
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1707
Retail Transmission Rate - Network Service Rate	\$/kW	2.6921
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1522

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

ESSEX POWERLINES CORPORATION
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0040

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0040

Customer Administration

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

Non-Payment of Account

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

Other

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0040

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

- For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1596/kWh (IESO's Monthly Market Report for May 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
- Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0425	1.0425	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0425	1.0425	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0425	1.0425	40,000	100	EMAND - INTERVAL	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0425	1.0425	200,000	50	EMAND - INTERVAL	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0425	1.0425	750		CONSUMPTION	125
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0425	1.0425	36		DEMAND	217
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0425	1.0425	36		DEMAND	2,834
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0425	1.0425	305			
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				
Add additional scenarios if required			1.0425	1.0425				

Table 2

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 5.81	19.8%	\$ 5.74	17.2%	\$ 5.11	10.8%	\$ 5.10	4.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 14.13	22.4%	\$ 14.13	19.4%	\$ 12.88	12.1%	\$ 12.87	4.1%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 196.90	59.5%	\$ 210.83	34.2%	\$ 179.15	12.8%	\$ 202.44	2.2%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 102.10	19.6%	\$ 429.25	26.4%	\$ 429.25	26.4%	\$ 485.05	1.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ (61.75)	-4.7%	\$ (61.53)	-4.7%	\$ (61.99)	-4.7%	\$ (61.93)	-4.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 160.18	7.5%	\$ 76.45	3.6%	\$ 68.75	3.0%	\$ 77.69	2.9%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ (1,086.10)	-7.1%	\$ (1,079.91)	-7.1%	\$ (1,087.52)	-7.1%	\$ (1,228.89)	-6.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 5.81	19.8%	\$ 5.78	18.5%	\$ 5.53	14.9%	\$ 5.52	8.0%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.95	1	\$ 33.95	\$ 35.21	1	\$ 35.21	\$ 1.26	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (4.55)	1	\$ (4.55)	\$ -	1	\$ -	\$ 4.55	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 29.40			\$ 35.21	\$ 5.81	19.76%
Line Losses on Cost of Power	\$ 0.0990	32	\$ 3.16	\$ 0.0990	32	\$ 3.16	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0026	750	\$ (1.95)	-\$ 0.0001	750	\$ (0.08)	\$ 1.88	-96.15%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0005	750	\$ 0.38	\$ 0.15	66.67%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0028	750	\$ 2.10	\$ -	750	\$ -	\$ (2.10)	-100.00%
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	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.35			\$ 39.09	\$ 5.74	17.20%
RTSR - Network	\$ 0.0105	782	\$ 8.21	\$ 0.0100	782	\$ 7.82	\$ (0.39)	-4.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0076	782	\$ 5.94	\$ 0.0073	782	\$ 5.71	\$ (0.23)	-3.95%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.50			\$ 52.61	\$ 5.11	10.76%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	782	\$ 3.52	\$ 0.0045	782	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	782	\$ 1.17	\$ 0.0015	782	\$ 1.17	\$ -	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%
Total Bill on TOU (before Taxes)			\$ 126.73			\$ 131.83	\$ 5.11	4.03%
HST	13%		\$ 16.47	13%		\$ 17.14	\$ 0.66	4.03%
Ontario Electricity Rebate	13.1%		\$ (16.60)	13.1%		\$ (17.27)	\$ (0.67)	-
Total Bill on TOU			\$ 126.60			\$ 131.70	\$ 5.10	4.03%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.82	1	\$ 41.82	\$ 43.37	1	\$ 43.37	\$ 1.55	3.71%
Distribution Volumetric Rate	\$ 0.0163	2000	\$ 32.60	\$ 0.0169	2000	\$ 33.80	\$ 1.20	3.68%
Fixed Rate Riders	\$ 2.42	1	\$ 2.42	\$ -	1	\$ -	\$ (2.42)	-100.00%
Volumetric Rate Riders	\$ 0.0069	2000	\$ (13.80)	\$ -	2000	\$ -	\$ 13.80	-100.00%
Sub-Total A (excluding pass through)			\$ 63.04			\$ 77.17	\$ 14.13	22.41%
Line Losses on Cost of Power	\$ 0.0990	85	\$ 8.42	\$ 0.0990	85	\$ 8.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	2,000	\$ (4.80)	\$ -	2,000	\$ -	\$ 4.80	-100.00%
CBR Class B Rate Riders	\$ 0.0003	2,000	\$ 0.60	\$ 0.0005	2,000	\$ 1.00	\$ 0.40	66.67%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0026	2,000	\$ 5.20	\$ -	2,000	\$ -	\$ (5.20)	-100.00%
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	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 72.88			\$ 87.01	\$ 14.13	19.39%
RTSR - Network	\$ 0.0089	2,085	\$ 18.56	\$ 0.0085	2,085	\$ 17.72	\$ (0.83)	-4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0073	2,085	\$ 15.22	\$ 0.0071	2,085	\$ 14.80	\$ (0.42)	-2.74%
Sub-Total C - Delivery (including Sub-Total B)			\$ 106.66			\$ 119.53	\$ 12.88	12.08%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,085	\$ 9.38	\$ 0.0045	2,085	\$ 9.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,085	\$ 3.13	\$ 0.0015	2,085	\$ 3.13	\$ -	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%
Total Bill on TOU (before Taxes)			\$ 317.50			\$ 330.37	\$ 12.88	4.06%
HST	13%		\$ 41.27	13%		\$ 42.95	\$ 1.67	4.06%
Ontario Electricity Rebate	13.1%		\$ (41.59)	13.1%		\$ (43.28)	\$ (1.69)	-
Total Bill on TOU			\$ 317.18			\$ 330.04	\$ 12.87	4.06%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	40,000	kWh
Demand	100	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 259.03	1	\$ 259.03	\$ 268.10	1	\$ 268.10	\$ 9.07	3.50%
Distribution Volumetric Rate	\$ 2.5108	100	\$ 251.08	\$ 2.5987	100	\$ 259.87	\$ 8.79	3.50%
Fixed Rate Riders	\$ 14.05	1	\$ 14.05	\$ -	1	\$ -	\$ (14.05)	-100.00%
Volumetric Rate Riders	\$ 1.9309	100	\$ (193.09)	\$ -	100	\$ -	\$ 193.09	-100.00%
Sub-Total A (excluding pass through)			\$ 331.07			\$ 527.97	\$ 196.90	59.47%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6275	100	\$ (62.75)	\$ 0.0013	100	\$ 0.13	\$ 62.88	-100.21%
CBR Class B Rate Riders	\$ 0.0676	100	\$ 6.76	\$ 0.1569	100	\$ 15.69	\$ 8.93	132.10%
GA Rate Riders	\$ 0.0057	40,000	\$ 228.00	\$ 0.0071	40,000	\$ 284.00	\$ 56.00	24.56%
Low Voltage Service Charge	\$ 1.1388	100	\$ 113.88	\$ -	100	\$ -	\$ (113.88)	-100.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 616.96			\$ 827.79	\$ 210.83	34.17%
RTSR - Network	\$ 4.5743	100	\$ 457.43	\$ 4.3688	100	\$ 436.88	\$ (20.55)	-4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.2626	100	\$ 326.26	\$ 3.1513	100	\$ 315.13	\$ (11.13)	-3.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,400.65			\$ 1,579.80	\$ 179.15	12.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	41,700	\$ 187.65	\$ 0.0045	41,700	\$ 187.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	41,700	\$ 62.55	\$ 0.0015	41,700	\$ 62.55	\$ -	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	41,700	\$ 6,655.32	\$ 0.1596	41,700	\$ 6,655.32	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 8,306.42			\$ 8,485.57	\$ 179.15	2.16%
HST	13%		\$ 1,079.83	13%		\$ 1,103.12	\$ 23.29	2.16%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 9,386.25			\$ 9,588.69	\$ 202.44	2.16%

In the manager's summary, discuss the reason

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	200,000	kWh
Demand	50	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 543.00	1	\$ 543.00	\$ 561.97	1	\$ 561.97	\$ 18.97	3.49%
Distribution Volumetric Rate	\$ 1.2021	50	\$ 60.11	\$ 1.2441	50	\$ 62.21	\$ 2.10	3.49%
Fixed Rate Riders	\$ 37.68	1	\$ 37.68	\$ -	1	\$ -	\$ (37.68)	-100.00%
Volumetric Rate Riders	-\$ 2.3742	50	\$ (118.71)	\$ -	50	\$ -	\$ 118.71	-100.00%
Sub-Total A (excluding pass through)			\$ 522.08			\$ 624.18	\$ 102.10	19.56%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.8633	50	\$ (43.17)	\$ 0.0021	50	\$ 0.11	\$ 43.27	-100.24%
CBR Class B Rate Riders	\$ 0.0996	50	\$ 4.98	\$ 0.1772	50	\$ 8.86	\$ 3.88	77.91%
GA Rate Riders	\$ 0.0057	200,000	\$ 1,140.00	\$ 0.0071	200,000	\$ 1,420.00	\$ 280.00	24.56%
Low Voltage Service Charge	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,623.89			\$ 2,053.14	\$ 429.25	26.43%
RTSR - Network	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,623.89			\$ 2,053.14	\$ 429.25	26.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	208,500	\$ 938.25	\$ 0.0045	208,500	\$ 938.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	208,500	\$ 312.75	\$ 0.0015	208,500	\$ 312.75	\$ -	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	208,500	\$ 33,276.60	\$ 0.1596	208,500	\$ 33,276.60	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 36,151.74			\$ 36,580.99	\$ 429.25	1.19%
HST	13%		\$ 4,699.73	13%		\$ 4,755.53	\$ 55.80	1.19%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 40,851.47			\$ 41,336.52	\$ 485.05	1.19%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.48	125	\$ 1,185.00	\$ 9.80	125	\$ 1,225.00	\$ 40.00	3.38%
Distribution Volumetric Rate	\$ 0.0295	750	\$ 22.13	\$ 0.0305	750	\$ 22.88	\$ 0.75	3.39%
Fixed Rate Riders	\$ 0.88	125	\$ 110.00	\$ -	125	\$ -	\$ (110.00)	-100.00%
Volumetric Rate Riders	\$ 0.0100	750	\$ (7.50)	\$ -	750	\$ -	\$ 7.50	-100.00%
Sub-Total A (excluding pass through)			\$ 1,309.63			\$ 1,247.88	\$ (61.75)	-4.72%
Line Losses on Cost of Power	\$ 0.0990	32	\$ 3.16	\$ 0.0990	32	\$ 3.16	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	750	\$ (1.80)	\$ 0.0003	750	\$ 0.23	\$ 2.03	-112.50%
CBR Class B Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0005	750	\$ 0.38	\$ 0.15	66.67%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0026	750	\$ 1.95	\$ -	750	\$ -	\$ (1.95)	-100.00%
Smart Meter Entity Charge (if applicable)	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,313.16			\$ 1,251.63	\$ (61.53)	-4.69%
RTSR - Network	\$ 0.0089	782	\$ 6.96	\$ 0.0085	782	\$ 6.65	\$ (0.31)	-4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0073	782	\$ 5.71	\$ 0.0071	782	\$ 5.55	\$ (0.16)	-2.74%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,325.82			\$ 1,263.83	\$ (61.99)	-4.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	782	\$ 3.52	\$ 0.0045	782	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	782	\$ 1.17	\$ 0.0015	782	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	125	\$ 31.25	\$ 0.25	125	\$ 31.25	\$ -	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%
Total Bill on TOU (before Taxes)			\$ 1,436.04			\$ 1,374.05	\$ (61.99)	-4.32%
HST	13%		\$ 186.69	13%		\$ 178.63	\$ (8.06)	-4.32%
Ontario Electricity Rebate	13.1%		\$ (188.12)	13.1%		\$ (180.00)	\$ 8.12	-
Total Bill on TOU			\$ 1,434.61			\$ 1,372.68	\$ (61.93)	-4.32%

In the manager's summary, discuss the reason

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	36	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.85	217	\$ 1,269.45	\$ 7.13	217	\$ 1,547.21	\$ 277.76	21.88%
Distribution Volumetric Rate	\$ 16.8080	36	\$ 605.09	\$ 20.5118	36	\$ 738.42	\$ 133.34	22.04%
Fixed Rate Riders	\$ 1.43	217	\$ 310.31	\$ -	217	\$ -	\$ (310.31)	-100.00%
Volumetric Rate Riders	\$ 1.6499	36	\$ (59.40)	\$ -	36	\$ -	\$ 59.40	-100.00%
Sub-Total A (excluding pass through)			\$ 2,125.45			\$ 2,285.63	\$ 160.18	7.54%
Line Losses on Cost of Power	\$ 0.1596	2	\$ 0.24	\$ 0.1596	2	\$ 0.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.8615	36	\$ (31.01)	-\$ 2.4994	36	\$ (89.98)	\$ (58.96)	190.12%
CBR Class B Rate Riders	\$ 0.0968	36	\$ 3.48	\$ 0.1900	36	\$ 6.84	\$ 3.36	96.28%
GA Rate Riders	\$ 0.0057	36	\$ 0.21	\$ 0.0071	36	\$ 0.26	\$ 0.05	24.56%
Low Voltage Service Charge	\$ 0.7827	36	\$ 28.18	\$ -	36	\$ -	\$ (28.18)	-100.00%
Smart Meter Entity Charge (if applicable)	\$ -	217	\$ -	\$ -	217	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	217	\$ -	\$ -	217	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	36	\$ -	\$ -	36	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,126.55			\$ 2,203.00	\$ 76.45	3.59%
RTSR - Network	\$ 2.8590	38	\$ 107.30	\$ 2.7305	38	\$ 102.48	\$ (4.82)	-4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2426	38	\$ 84.16	\$ 2.1661	38	\$ 81.29	\$ (2.87)	-3.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,318.01			\$ 2,386.77	\$ 68.75	2.97%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	38	\$ 0.17	\$ 0.0045	38	\$ 0.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	38	\$ 0.06	\$ 0.0015	38	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	217	\$ 54.25	\$ 0.25	217	\$ 54.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	36	\$ 5.75	\$ 0.1596	36	\$ 5.75	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 2,378.23			\$ 2,446.99	\$ 68.75	2.89%
HST	13%		\$ 309.17	13%		\$ 318.11	\$ 8.94	2.89%
Ontario Electricity Rebate	13.1%		\$ (311.55)	13.1%		\$ (320.56)	\$ (9.01)	-2.89%
Total Bill on Average IESO Wholesale Market Price			\$ 2,687.40			\$ 2,765.09	\$ 77.69	2.89%

In the manager's summary, discuss the reasons for the change in the total bill.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	36	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.65	2834	\$ 13,178.10	\$ 4.82	2834	\$ 13,659.88	\$ 481.78	3.66%
Distribution Volumetric Rate	\$ 12.5717	36	\$ 452.58	\$ 13.0369	36	\$ 469.33	\$ 16.75	3.70%
Fixed Rate Riders	\$ 0.60	2834	\$ 1,700.40	\$ -	2834	\$ -	\$ (1,700.40)	-100.00%
Volumetric Rate Riders	-\$ 3.2160	36	\$ (115.78)	\$ -	36	\$ -	\$ 115.78	-100.00%
Sub-Total A (excluding pass through)			\$ 15,215.31			\$ 14,129.21	\$ (1,086.10)	-7.14%
Line Losses on Cost of Power	\$ 0.1596	2	\$ 0.24	\$ 0.1596	2	\$ 0.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.7524	36	\$ (27.09)	\$ 0.1123	36	\$ 4.04	\$ 31.13	-114.93%
CBR Class B Rate Riders	\$ 0.0872	36	\$ 3.14	\$ 0.1707	36	\$ 6.15	\$ 3.01	95.76%
GA Rate Riders	\$ 0.0057	36	\$ 0.21	\$ 0.0071	36	\$ 0.26	\$ 0.05	24.56%
Low Voltage Service Charge	\$ 0.7777	36	\$ 28.00	\$ -	36	\$ -	\$ (28.00)	-100.00%
Smart Meter Entity Charge (if applicable)	\$ -	2834	\$ -	\$ -	2834	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	2834	\$ -	\$ -	2834	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	36	\$ -	\$ -	36	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 15,219.80			\$ 14,139.90	\$ (1,079.91)	-7.10%
RTSR - Network	\$ 2.8188	38	\$ 105.79	\$ 2.6921	38	\$ 101.03	\$ (4.76)	-4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2282	38	\$ 83.62	\$ 2.1522	38	\$ 80.77	\$ (2.85)	-3.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 15,409.22			\$ 14,321.70	\$ (1,087.52)	-7.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	38	\$ 0.17	\$ 0.0045	38	\$ 0.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	38	\$ 0.06	\$ 0.0015	38	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	2834	\$ 708.50	\$ 0.25	2834	\$ 708.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	36	\$ 5.75	\$ 0.1596	36	\$ 5.75	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 16,123.69			\$ 15,036.17	\$ (1,087.52)	-6.74%
HST	13%		\$ 2,096.08	13%		\$ 1,954.70	\$ (141.38)	-6.74%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 18,219.77			\$ 16,990.88	\$ (1,228.89)	-6.74%

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	305	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.95	1	\$ 33.95	\$ 35.21	1	\$ 35.21	\$ 1.26	3.71%
Distribution Volumetric Rate	\$ -	305	\$ -	\$ -	305	\$ -	\$ -	
Fixed Rate Riders	\$ (4.55)	1	\$ (4.55)	\$ -	1	\$ -	\$ 4.55	-100.00%
Volumetric Rate Riders	\$ -	305	\$ -	\$ -	305	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 29.40			\$ 35.21	\$ 5.81	19.76%
Line Losses on Cost of Power	\$ 0.0990	13	\$ 1.28	\$ 0.0990	13	\$ 1.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0026	305	\$ (0.79)	-\$ 0.0001	305	\$ (0.03)	\$ 0.76	-96.15%
CBR Class B Rate Riders	\$ 0.0003	305	\$ 0.09	\$ 0.0005	305	\$ 0.15	\$ 0.06	66.67%
GA Rate Riders	\$ -	305	\$ -	\$ -	305	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0028	305	\$ 0.85	\$ -	305	\$ -	\$ (0.85)	-100.00%
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	\$ -	305	\$ -	\$ -	305	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 31.26			\$ 37.04	\$ 5.78	18.49%
RTSR - Network	\$ 0.0105	318	\$ 3.34	\$ 0.0100	318	\$ 3.18	\$ (0.16)	-4.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0076	318	\$ 2.42	\$ 0.0073	318	\$ 2.32	\$ (0.10)	-3.95%
Sub-Total C - Delivery (including Sub-Total B)			\$ 37.01			\$ 42.54	\$ 5.53	14.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	318	\$ 1.43	\$ 0.0045	318	\$ 1.43	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	318	\$ 0.48	\$ 0.0015	318	\$ 0.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	195	\$ 14.84	\$ 0.0760	195	\$ 14.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	55	\$ 6.70	\$ 0.1220	55	\$ 6.70	\$ -	0.00%
TOU - On Peak	\$ 0.1580	55	\$ 8.67	\$ 0.1580	55	\$ 8.67	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 69.38			\$ 74.90	\$ 5.53	7.96%
HST	13%		\$ 9.02	13%		\$ 9.74	\$ 0.72	7.96%
Ontario Electricity Rebate	13.1%		\$ (9.09)	13.1%		\$ (9.81)	\$ (0.72)	
Total Bill on TOU			\$ 69.31			\$ 74.83	\$ 5.52	7.96%

In the manager's summary, discuss the reason

Appendix C

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Model Unlocked

Utility Name	Essex Powerlines Corporation
Assigned EB Number	EB-2025-0040
Name and Title of Contact	Grace Flood, Director of Finance and Regulatory Affairs
Phone Number	(519) 737-9811 Ext 163
Email Address	gfflood@essexpowerlines.ca
Last COS Re-based Year	2025

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

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



Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

- | | |
|-------------------------------|------------------------------|
| 1. Info | 8. Transformer Allowance |
| 2. Table of Contents | 9. R C Ratio Revenue |
| 3. Re-Based Bill Det & Rates | 10. Proposed R C Ratio Adj |
| 4. Removal of Rate Adders | 11. Proposed Revenue |
| 5. Re-Based Rev From Rates | 12. Proposed F V Rev Alloc |
| 6. Decision Cost Revenue Adj | 13. Proposed F V Rates |
| 7. Revenue Offsets Allocation | 14. Adjust To Proposed Rates |

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your most current Tariff of Rates and Charges.

Rate Class	Fixed Metric Vol Metric		Re-based Billed			Current Tariff	Current Tariff	Current Tariff
			Customers or	Re-based	Re-based	Service	Distribution	Distribution
			Connections	Billed kWh	Billed kW	Charge	Rate kWh	Rate kW
			A	B	C	D	E	F
RESIDENTIAL SERVICE CLASSIFICATION	Customers	kWh	29,392	280,949,153		33.9500		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Customers	kWh	2,122	70,095,830		41.8200	0.0163	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Customers	kW	240	200,002,066	707,026	259.0300		2.5108
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Customers	kWh	124	1,394,244		9.4800	0.0295	
SENTINEL LIGHTING SERVICE CLASSIFICATION	Customers	kW	218	265,274	724	5.8500		16.8080
STREET LIGHTING SERVICE CLASSIFICATION	Customers	kW	2,821	2,427,540	7,354	4.6500		12.5717
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Customers	kW	4	35,762,072	94,898	543.0000		1.2021

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff Service Charge A	Current Tariff Distribution Volumetric Rate kWh B	Current Tariff Distribution Volumetric Rate kW C	Service Charge Rate Adders D	Distribution Volumetric kWh Rate Adders E	Distribution Volumetric kW Rate Adders F	Base Service Charge H = A - D	Base Distribution Volumetric Rate kWh I = B - E	Base Distribution Volumetric Rate kW J = C - F
RESIDENTIAL SERVICE CLASSIFICATION	33.95	0.0000	0.0000				33.95	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	41.82	0.0163	0.0000				41.82	0.0163	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	259.03	0.0000	2.5108				259.03	0.0000	2.5108
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.48	0.0295	0.0000				9.48	0.0295	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	5.85	0.0000	16.8080				5.85	0.0000	16.8080
STREET LIGHTING SERVICE CLASSIFICATION	4.65	0.0000	12.5717				4.65	0.0000	12.5717
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	543.00	0.0000	1.2021				543.00	0.0000	1.2021

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Current Base Service Charge	Current Base Distribution Volumetric Rate kWh	Current Base Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	K = G / J	L = H / J	M = I / J	N = J / R
RESIDENTIAL SERVICE CLASSIFICATION	29,392	280,949,153	0	33.95	0.0000	0.0000	11,974,301	0	0	11,974,301	100.0%	0.0%	0.0%	69.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,122	70,095,830	0	41.82	0.0163	0.0000	1,064,904	1,142,562	0	2,207,467	48.2%	51.8%	0.0%	12.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	240	200,002,066	707,026	259.03	0.0000	2,5108	746,006	0	1,775,201	2,521,207	29.6%	0.0%	70.4%	14.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	124	1,394,244	0	9.48	0.0295	0.0000	14,106	41,130	0	55,236	25.5%	74.5%	0.0%	0.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION	218	265,274	724	5.85	0.0000	16.8080	15,304	0	12,169	27,473	55.7%	0.0%	44.3%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	2,821	2,427,540	7,354	4.65	0.0000	12.5717	157,412	0	92,452	249,864	63.0%	0.0%	37.0%	1.5%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4	35,762,072	94,898	543.00	0.0000	1.2021	26,064	0	114,077	140,141	18.6%	0.0%	81.4%	0.8%
							<u>13,998,097</u>	<u>1,183,692</u>	<u>1,993,899</u>	<u>17,175,689</u>				<u>100.0%</u>
							O	P	Q	R				



Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "10. Proposed R C Ratio Adj" of the applicant's Revenue to Cost Ratio Adjustment Workform (V1.0) or latest COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e. no change in that rate class ratio), "Change" (i.e. the OEB ordered change from COS decision) or "Rebalance" (i.e. to apply any offset adjustments required).

Rate Class	Direction	Current	Transition	Transition	Transition	Transition	Transition
		Year 2025	Year 1 2026	Year 2 2027	Year 3 2028	Year 4 2029	Year 5 2030
RESIDENTIAL SERVICE CLASSIFICATION	No Change	94.18%	94.18%	94.18%	94.18%	94.18%	94.18%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	No Change	118.65%	118.65%	118.65%	118.65%	118.65%	118.65%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Change	120.51%	120.27%	120.00%	120.00%	120.00%	120.00%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Change	120.51%	120.18%	120.00%	120.00%	120.00%	120.00%
SENTINEL LIGHTING SERVICE CLASSIFICATION	Change	57.97%	68.22%	80.00%	80.00%	80.00%	80.00%
STREET LIGHTING SERVICE CLASSIFICATION	No Change	94.18%	94.18%	94.18%	94.18%	94.18%	94.18%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Change	120.51%	120.27%	120.00%	120.00%	120.00%	120.00%



Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing	Percentage Split	Allocated Revenue
	Revenue Offsets		Offsets
	A	C = A / B	E = D * C
RESIDENTIAL SERVICE CLASSIFICATION	907,935	78.33%	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	123,361	10.64%	-
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	107,461	9.27%	-
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	2,310	0.20%	-
SENTINEL LIGHTING SERVICE CLASSIFICATION	3,125	0.27%	-
STREET LIGHTING SERVICE CLASSIFICATION	14,384	1.24%	-
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	605	0.05%	-
	1,159,181	100.00%	
	B		D

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2019 Revenue to Cost Ratio Adjustment Workform (V1.0) or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transformer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance	Transformer Allowance kW's	Transformer Allowance Rate	Volumetric Distribution Rate	Volumetric Billed kW's	Adjusted Volumetric Distribution Rate
		A	C	E	F	G	$I = (F * (G - C) + (F - E) * C) / G$
RESIDENTIAL SERVICE CLASSIFICATION	No						
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	No						
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Yes	75,811	126,352	0.6000	2.5108	707,026	2.4036
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	No						
SENTINEL LIGHTING SERVICE CLASSIFICATION	No						
STREET LIGHTING SERVICE CLASSIFICATION	No						
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION							
		-	-	-	-	-	-
		<u>75,811</u>	<u>126,352</u>			<u>707,026</u>	
		B	D			H	

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

The purpose of this sheet is to calculate revenue by rate class that includes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

Rate Class	Billed Customers or Connections			Base Service Charge	Base Distribution Volumetric Rate	Base Distribution Volumetric Rate	Service Charge	Distribution Volumetric Rate	Distribution Volumetric Rate	Revenue Requirement from Rates	Allocated Revenue Offset	Adjusted Revenue
	A	Billed kWh	Billed kW	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I	K	L = J + K
RESIDENTIAL SERVICE CLASSIFICATION	29,392	280,949,153	0	33.95	0.0000	0.0000	11,974,301	0	0	11,974,301	0	11,974,301
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,122	70,095,830	0	41.82	0.0163	0.0000	1,064,904	1,142,562	0	2,207,467	0	2,207,467
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	240	200,002,066	707,026	259.03	0.0000	2.4036	746,006	0	1,699,390	2,445,396	0	2,445,396
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	124	1,394,244	0	9.48	0.0295	0.0000	14,106	41,130	0	55,236	0	55,236
SENTINEL LIGHTING SERVICE CLASSIFICATION	218	265,274	724	5.85	0.0000	16.8080	15,304	0	12,169	27,473	0	27,473
STREET LIGHTING SERVICE CLASSIFICATION	2,821	2,427,540	7,354	4.65	0.0000	12.5717	157,412	0	92,452	249,864	0	249,864
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4	35,762,072	94,898	543.00	0.0000	1.2021	26,064	0	114,077	140,141	0	140,141
							13,998,097	1,183,692	1,918,088	17,099,877	0	17,099,877
							O	P	Q	R		

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Proposed Revenue Cost Ratio Adjustment

This worksheet adjusts revenue-to-cost ratios in order to address any shortfall or over recovery (Out of Balance) that would result from implementing the revenue-to-cost ratios entered on sheet "6. Decision Cost Revenue Adj". To do this, one or more rate classes must indicate "Rebalance" on sheet 6.

There are three options for attributing any Out of Balance to rate classes.

1. To adjust a single rate class so that the entire Out of Balance is absorbed by that rate class, select the green cell for the rate class under "Proposed Revenue to Cost Ratio" labelled Column D. To use this option, click the button "Iterate Selected Cell to Zero."
2. To apportion the Out of Balance across all green cells such that all green cells are increased by the same amount relative to Column B. To use this option, click the button "Iterate All Equal Percentage Change."
3. To apportion the Out of Balance such that each class is allocated the Out of Balance in proportion to its share of the allocated costs in Column C. To use this option, click the button "Iterate All Proportionate Change."

Rate Class	Current Revenue			Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
	Adjusted Revenue A	Cost Ratio B	Re-Allocated Cost C = A / B				
RESIDENTIAL SERVICE CLASSIFICATION	\$ 11,974,301	0.94	\$ 12,714,271	0.94	\$ 11,974,301	-\$ 0	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,207,467	1.19	\$ 1,860,486	1.19	\$ 2,207,466	-\$ 0	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,445,396	1.21	\$ 2,029,206	1.20	\$ 2,440,526	-\$ 4,870	-0.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 55,236	1.21	\$ 45,836	1.20	\$ 55,085	-\$ 151	-0.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 27,473	0.58	\$ 47,391	0.68	\$ 32,330	\$ 4,858	17.7%
STREET LIGHTING SERVICE CLASSIFICATION	\$ 249,864	0.94	\$ 265,305	0.94	\$ 249,864	-\$ 0	0.0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 140,141	1.21	\$ 116,290	1.20	\$ 139,862	-\$ 279	-0.2%
	<u>\$ 17,099,877</u>		<u>\$ 17,078,785</u>		<u>\$ 17,099,434</u>	<u>-\$ 443</u>	<u>0.0%</u>
Out of Balance						443	
Final ?						Yes	

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re- Based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
RESIDENTIAL SERVICE CLASSIFICATION	\$ 11,974,301	\$ -	\$ 11,974,301	\$ -	\$ 11,974,301
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,207,466	\$ -	\$ 2,207,466	\$ -	\$ 2,207,466
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,440,526	\$ -	\$ 2,440,526	\$ 75,811	\$ 2,516,337
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 55,085	\$ -	\$ 55,085	\$ -	\$ 55,085
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 32,330	\$ -	\$ 32,330	\$ -	\$ 32,330
STREET LIGHTING SERVICE CLASSIFICATION	\$ 249,864	\$ -	\$ 249,864	\$ -	\$ 249,864
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 139,862	\$ -	\$ 139,862	\$ -	\$ 139,862
	<u>\$ 17,099,434</u>	<u>\$ -</u>	<u>\$ 17,099,434</u>	<u>\$ 75,811</u>	<u>\$ 17,175,246</u>

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Proposed fixed and variable revenue allocation

Rate Class	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates by Rate Class
	A	B	C	D	E = A * B	F = A * C	G = A * D	H = E + F + G
RESIDENTIAL SERVICE CLASSIFICATION	\$ 11,974,301	100.0%	0.0%	0.0%	\$ 11,974,301	\$ -	\$ -	\$ 11,974,301
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,207,466	48.2%	51.8%	0.0%	\$ 1,064,904	\$ 1,142,562	\$ -	\$ 2,207,466
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,516,337	29.6%	0.0%	70.4%	\$ 744,565	\$ -	\$ 1,771,772	\$ 2,516,337
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 55,085	25.5%	74.5%	0.0%	\$ 14,068	\$ 41,018	\$ -	\$ 55,085
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 32,330	55.7%	0.0%	44.3%	\$ 18,010	\$ -	\$ 14,321	\$ 32,330
STREET LIGHTING SERVICE CLASSIFICATION	\$ 249,864	63.0%	0.0%	37.0%	\$ 157,412	\$ -	\$ 92,452	\$ 249,864
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 139,862	18.6%	0.0%	81.4%	\$ 26,012	\$ -	\$ 113,850	\$ 139,862
	<u>\$ 17,175,246</u>				<u>\$ 13,999,272</u>	<u>\$ 1,183,580</u>	<u>\$ 1,992,394</u>	<u>\$ 17,175,246</u>

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Proposed fixed and variable rates

Rate Class	Service Charge Revenue A	Distribution Volumetric Rate Revenue kWh B	Distribution Volumetric Rate Revenue kW C	Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Proposed Base Service Charge G = A / D / 12	Proposed Base Distribution Volumetric Rate kWh H = B / E	Proposed Base Distribution Volumetric Rate kW I = C / F
RESIDENTIAL SERVICE CLASSIFICATION	\$ 11,974,301	\$ -	\$ -	29,392	280,949,153	0	33.95	-	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 1,064,904	\$ 1,142,562	\$ -	2,122	70,095,830	0	41.82	0.0163	-
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 744,565	\$ -	\$ 1,771,772	240	200,002,066	707,026	258.53	-	2.5060
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 14,068	\$ 41,018	\$ -	124	1,394,244	0	9.45	0.0294	-
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 18,010	\$ -	\$ 14,321	218	265,274	724	6.88	-	19.7799
STREET LIGHTING SERVICE CLASSIFICATION	\$ 157,412	\$ -	\$ 92,452	2,821	2,427,540	7,354	4.65	-	12.5717
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 26,012	\$ -	\$ 113,850	4	35,762,072	94,898	541.92	-	1.1997

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Tab 16 of the IRM Rate Generator Model.

Rate Class	Proposed Base		Proposed Base		Current Base		Current Base		Adjustment		Adjustment		Adjustment	
	Proposed Base	Distribution	Distribution	Distribution	Service	Distribution	Distribution	Required Base	Required Base	Required Base	Required Base	Required Base	Required Base	Required Base
	Service Charge	Volumetric	Volumetric	Volumetric	Charge	Rate kWh	Rate kW	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Volumetric Rate kW
	A	B	C		D	E	F	G = A - D	H = B - E	I = C - F				
RESIDENTIAL SERVICE CLASSIFICATION	\$ 33.95	\$ -	\$ -	\$ -	\$ 33.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 41.82	\$ 0.0163	\$ -	\$ -	\$ 41.82	\$ 0.0163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 258.53	\$ -	\$ 2.5060	\$ -	\$ 259.03	\$ -	\$ 2.5108	-\$ 0.50	\$ -	-\$ -	\$ -	\$ -	\$ -	\$ 0.0048
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 9.45	\$ 0.0294	\$ -	\$ -	\$ 9.48	\$ 0.0295	\$ -	-\$ 0.03	-\$ -	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 6.88	\$ -	\$ 19.7799	\$ -	\$ 5.85	\$ -	\$ 16.8080	\$ 1.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2.9719
STREET LIGHTING SERVICE CLASSIFICATION	\$ 4.65	\$ -	\$ 12.5717	\$ -	\$ 4.65	\$ -	\$ 12.5717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 541.92	\$ -	\$ 1.1997	\$ -	\$ 543.00	\$ -	\$ 1.2021	-\$ 1.08	\$ -	-\$ -	\$ -	\$ -	\$ -	\$ 0.0024

Appendix D

Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Model Unlocked

Input cells

Drop down cells

Utility Name

Note 1

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

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

Year Selected

2023

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

Instructions:

- 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate Commodity Accounts Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
 - Scenario a -If 2023 balances were last approved on a final basis - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bi - If 2023 balances were last approved on an interim basis and there are no changes to 2023 balances - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bii - If 2023 balances were last approved on an interim basis, there are changes to 2023 balances, and 2022 balances were last approved for disposition - Select 2022 and Commodity Accounts Analysis Workforms for 2023 and 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the Commodity Accounts Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 990,106	\$ 1,165,289	\$ (18,516)	\$ 1,146,773	\$ 156,667	\$ 13,247,484	1.2%
Cumulative Balance	\$ 990,106	\$ 1,165,289	\$ (18,516)	\$ 1,146,773	\$ 156,667	\$ 13,247,484	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	0.4%
Cumulative Balance	0.0%

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

Commodity Accounts Analysis Workform

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

Year		2024		
Total Metered excluding WMP	C = A+B	561,176,115	kWh	100%
RPP	A	352,853,199	kWh	62.9%
Non RPP	B = D+E	208,322,916	kWh	37.1%
Non-RPP Class A	D	28,540,653	kWh	5.1%
Non-RPP Class B*	E	179,782,263	kWh	32.0%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2024								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	14,860,390			14,860,390	0.05413	\$ 804,393	0.04588	\$ 681,795	\$ (122,598)
February	13,408,423			13,408,423	0.08498	\$ 1,139,448	0.06632	\$ 889,247	\$ (250,201)
March	13,620,859			13,620,859	0.08366	\$ 1,139,521	0.08171	\$ 1,112,960	\$ (26,561)
April	13,741,377			13,741,377	0.08498	\$ 1,167,742	0.07427	\$ 1,020,572	\$ (147,170)
May	14,504,263			14,504,263	0.04588	\$ 665,456	0.07763	\$ 1,125,966	\$ 460,510
June	16,354,046			16,354,046	0.04588	\$ 750,324	0.07840	\$ 1,282,157	\$ 531,834
July	18,347,826			18,347,826	0.04588	\$ 841,798	0.06371	\$ 1,168,940	\$ 327,142
August	18,604,723			18,604,723	0.05552	\$ 1,032,934	0.06323	\$ 1,176,377	\$ 143,442
September	17,287,216			17,287,216	0.06750	\$ 1,166,887	0.07928	\$ 1,370,531	\$ 203,643
October	17,106,468			17,106,468	0.08171	\$ 1,397,770	0.07484	\$ 1,280,248	\$ (117,521)
November	14,255,574			14,255,574	0.07680	\$ 1,094,828	0.08904	\$ 1,269,316	\$ 174,488
December	14,074,398			14,074,398	0.07928	\$ 1,115,818	0.06177	\$ 869,376	\$ (246,443)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	186,165,564	-	-	186,165,564		\$ 12,316,919		\$ 13,247,484	\$ 930,565

Annual Non-RPP Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
187,002,162	186,165,564	836,598	0.07117	\$ 59,541

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

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

Total Expected GA Variance \$ 990,106

Calculated Loss Factor 1.0355
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0355
 Difference 0.0000

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

The data used in Note 4 above reflects actual consumption by calendar month based on meter reads.

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

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 1,165,289			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections				
2a	Remove prior year end unbilled to actual revenue differences	\$ (3,937)		Yes	
2b	Add current year end unbilled to actual revenue differences	\$ (14,579)		Yes	
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	CT 2148 for prior period corrections				
6					
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 1,146,773	
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 990,106	
	Unresolved Difference	\$ 156,667	
	Unresolved Difference as % of Expected GA Payments to IESO	1.2%	Unresolved differences of greater than + or - 1% should be explained

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ¹	Total Activity in Calendar Year		
2024	373,921	- 175,571	198,350	46,696,048	0.4%
Cumulative	373,921	- 175,571	198,350	-	0.0%

Notes

- 1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments. However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.
- 3) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

Note 7a **Reconciling Items and Principal Adjustments - complete for each year where Account 1588 as a % of Account 4705 is greater than +/- 1% of that year's cost of power purchased (Note 7, above)**

Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation ³
1a CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year				
1b CT 148 True-up of GA Charges based on Actual RPP Volumes - current year				
2a CT 1142/142 true-up adjustment based on actual price and volume - prior year				
2b CT 1142/142 true-up adjustment based on actual price and volume - current year				
3a Remove prior year end unbilled to actual revenue differences				
3b Add current year end unbilled to actual revenue differences				
4a Significant prior period billing adjustments recorded in current year				
4b Significant current period billing adjustments recorded in other year(s)				
5 Variance (eg. Variance due to understated/overstated line loss factor)				
6				
7				
8				
Total Reconciling Items	\$ -			

Commodity Accounts Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

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

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance			
Difference		-	

Account 1588 - RSVA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1	Over-accrual recorded in error	(176,000)	No
2	Settlement true-up for years 2017-2021	(485,109)	No
3	Settlement true-up for year 2023 to be done in 2024	(126,363)	Yes
4	Settlement true-up for year 2023 to be done in 2024	(22,589)	Yes
5			
6			
7			
8			
	Total	(810,061)	
Total principal adjustments included in last approved balance		(810,061)	
Difference		-	

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

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2024 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1		
	2	(18,516)	
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(18,516)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(18,516)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2024	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3	126,363	
	4	22,589	
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	148,952	
<i>Current year principal adjustments</i>			
	1		
	2		
	3	(324,523)	
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(324,523)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(175,571)	

Appendix E

Instruction Sheet

Summary of Changes from the Prior Year
<p><u>Criteria for Disposition Eligibility</u></p> <p>The criteria for disposition eligibility has been revised to the following: Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the expiry of the rate rider). For example:</p> <ul style="list-style-type: none"> • January 1 rate year – If 2018 rate riders end on December 31, 2018, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2020 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2022 rate year. • May 1 rate year – If 2018 rate riders end on April 30, 2019, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2021 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2023 rate year. <p>Note that applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts on a final basis, only once, for each vintage Sub-account.</p>

Account 1595 Workform Instructions

The Account 1595 Workform must be completed if the eligibility criteria for disposition is met, regardless of whether disposition is sought or not.

In the Information Sheet,

1. Select “Yes” or “No” with respect to eligibility for disposition in Column D.
2. If an applicant has any Account 1595 sub-accounts for years 2014 or before, indicate the number of 2014 and prior sub-accounts (including 2014). This should correspond to that included in the Account 1595 (2014 and pre-2014) row on the DVA Continuity Schedule/Tab 3 of the IRM Model.

For example, if the applicant has residual balances for years 2010 and 2012, select 2 under “# of years” column, and two 1595 worksheets will open up for the applicant to enter detailed rate rider information.

- a. In each worksheet generated for 2014 and prior years, indicate the year for which the worksheet relates to in cell C11. For example, enter 2010 and 2012 for the example above.
- b. Note that for DVA Continuity Schedule purposes, a separate schedule with amounts broken down by each vintage year 2014 and prior is to be provided, with the total reconciling to the amount in row for 1595 (2014 and pre-2014). The amounts in the 1595 worksheets for 2014 and pre-2014 years are expected to agree to the amounts on the separate schedule for 2014 and pre-2014 1595 vintage years provided to support the 1595 (2014 and pre-2014) balance in the DVA Continuity Schedule.



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name	Essex Powerlines Corporation Utility name must be selected

	Eligible for disposition?
2015 and pre-2015	No
2016	No
2017	No
2018	Yes
2019	No
2020	No

Note that vintage years 2019 and 2020 are not eligible for disposition in the current rate year application.

1595 Analysis Workform

Year in which this worksheet relates to		2018							
Step 1	Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
	Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment	\$1,190,570	\$113,261	\$1,303,831	\$1,308,324	-\$4,493	-\$941	-\$5,434	-0.3%
	Account 1589 - Global Adjustment	-\$1,729,247	-\$31,607	-\$1,760,854	-\$1,612,853	-\$148,001	-\$30,990	-\$178,991	8.4%
	Total Group 1 and Group 2 Balances	-\$538,677	\$81,654	-\$457,023	-\$304,529	-\$152,494	-\$31,931	-\$184,425	33.4%
						Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any:			
						Total Balances:		-\$184,425	
						Total residual balance per continuity schedule:		-\$184,425	
						Difference (any variance should be explained):		\$0	

Appendix F

SCHEDULE A
FINAL RATE ORDER
ESSEX POWERLINES CORPORATION
EB-2024-0022/EB-2024-0096
APRIL 24, 2025

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartments building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.95
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	1.43
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.64
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$	(6.94)
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.32
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0026)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers		0.0003
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.82
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(0.04)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	1.64
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.82
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0024)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kWh	0.0003
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0079)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kWh	0.0010
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	259.03
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(7.68)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	13.68
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	8.05
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2338
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0676
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 - Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8613)

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(1.8596)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	(0.0713)
Distribution Volumetric Rate	\$/kW	2.5108
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kW	(0.0375)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5743
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2626

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided with electricity by means of this distributor's facilities. 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 Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the 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	\$	543.00
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(52.78)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	62.78
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	27.68
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.8633)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0996
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(2.2573)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	(0.1169)
Distribution Volumetric Rate	\$/kW	1.2021
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kW	(0.0360)

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.48
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	(0.46)
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.99
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.35
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0024)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kWh	0.0003
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0085)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kWh	(0.0015)
Distribution Volumetric Rate	\$/kWh	0.0295
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.85
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	1.08
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.25
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.10
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.8615)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 - Applicable only for Class B Customers	\$/kW	0.0968
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(4.7610)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	3.1111
Distribution Volumetric Rate	\$/kW	16.8080
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 - Applicable only for Class B Customers	\$/kW	(0.0391)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8590
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2426

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.65
Rate Rider for 2025 Foregone Distribution Revenue - Service Charge - effective until December 31, 2025	\$	0.40
Rate Rider for Disposition of Z-Factor (2025) - effective until December 31, 2025	\$	0.13
Rate Rider for Disposition of Account 1509 (2025) - effective until December 31, 2025	\$	0.07
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.7524)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0872
Rate Rider for Disposition of Group 2 Accounts (2025) - effective until December 31, 2025	\$/kW	(4.2746)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 - Applicable Only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for 2025 Foregone Distribution Revenue - Volumetric Rate - effective until December 31, 2025	\$/kW	1.0586
Distribution Volumetric Rate	\$/kW	12.5717
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0357)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8188
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2282

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

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

Non-Payment of Account

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

Other

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

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date May 1, 2025

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

EB-2024-0022/EB-2024-0096

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(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	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0320

Appendix G

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartments building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.21
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0073

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	43.37
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	268.10
Distribution Volumetric Rate	\$/kW	2.5987
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0125)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0138
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1569
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.3688
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7427
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1513
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5357

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board that is provided with electricity by means of this distributor's facilities. 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 Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the 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	\$	561.97
Distribution Volumetric Rate	\$/kW	1.2441
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0021
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1772

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0305
Low Voltage Service Rate	\$/kWh	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	7.13
Distribution Volumetric Rate	\$/kW	20.5118
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(2.4994)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1900
Retail Transmission Rate - Network Service Rate	\$/kW	2.7305
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1661

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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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)	\$	4.82
Distribution Volumetric Rate	\$/kW	13.0369
Low Voltage Service Rate	\$/kW	0.0000
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1123
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1707
Retail Transmission Rate - Network Service Rate	\$/kW	2.6921
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1522

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0040

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

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EB-2025-0040

SPECIFIC SERVICE CHARGES

APPLICATION

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

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Customer Administration

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

Non-Payment of Account

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

Other

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0040

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032