



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

October 9, 2025

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

Re: 2026 IRM Application EB-2025-0017

Dear Ms. Marconi:

Northern Ontario Wires Inc. hereby submits 2026 IRM Application for rates effective May 1, 2026.

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

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

Yours Truly,

NORTHERN ONTARIO WIRES INC.

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

Geoffrey Sutton, CPA, CA
Chief Financial Officer



Northern Ontario Wires Inc.

**2026 IRM Application
Application
EB-2025-0017**

Rates Effective: May 1, 2026

Date Filed: October 9, 2025

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



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Exhibit 1

2026 IRM APPLICATION



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Administration



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Legal Application

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an Application by Northern
Ontario Wires Inc. for an Order or Orders pursuant to
section 78 of the *Ontario Energy Board Act, 1998* for
2026 distribution rates and related matters.

1. The Applicant is Northern Ontario Wires Inc. ("NOW Inc."). NOW Inc. is a licensed electricity distributor operating pursuant to license [ED-2003-0018](#). NOW Inc. distributes electricity to approximately 6,000 customers in the Town of Cochrane, Town of Iroquois Falls and Town of Kapuskasing and charges Board-authorized rates (EB-2025-0160) for the distribution service it provides.
2. NOW Inc. hereby applies to the Ontario Energy Board (the "Board") for an order or orders made pursuant to Section 78 of the *Ontario Energy Board Act, 1998*, as amended, (the "OEB Act") approving just and reasonable rates for the distribution of electricity based on a 2026 4th Generation Incentive Rate-setting ("4GIR") application, effective May 1, 2026.
3. Specifically, NOW Inc. hereby applies for an order or orders granting distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications dated June 19, 2025 ("Filing Requirements") including the following:
 - a. an adjustment to the retail transmission service rates as provided in Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008 (Revision 4.0 June 28, 2012);
 - b. an adjustment to the low voltage charges;
 - c. The continuation of all other Specific Service Charges, Retail Service Charges and Loss Factors as approved in the 2025 Cost of Service Application EB-2024-0046.
4. This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.



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5. In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2026, NOW Inc. requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2026 distribution rates.

6. In the event that the effective date does not coincide with the Board's decided implementation date for 2026 distribution rates and charges, NOW Inc. requests permission to recover the incremental revenue from the effective date to the implementation date.

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

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

Attention:
Geoffrey Sutton, CPA, CA
Chief Financial Officer
E-mail: geoffs@nowinc.ca
Tel: 705.272.2918
Fax: 705.272.3015

DATED at Cochrane, Ontario, this 9th day of October, 2025.

All of which is respectfully submitted.

NORTHERN ONTARIO WIRES INC.

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

Geoffrey Sutton, CPA, CA

Chief Financial Officer



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Certification of Evidence

As the Chief Financial Officer of Northern Ontario Wires Inc., I certify that the evidence filed in NOW Inc.'s 2026 4th Generation rate application is accurate to the best of my knowledge. The filing is consistent with the requirements of Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications issued on June 19, 2025.

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

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

Geoffrey Sutton, CPA, CA
Chief Financial Officer



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Statement of Publication

The 2026 Application and related documents will be posted on NOW Inc.'s website at www.northernontariowires.com.



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Manager's Summary

Northern Ontario Wires Inc. ("NOW Inc.") hereby submits a complete application for the approval of distribution rates proposed to be effective May 1, 2026 under the 2026 4th Generation Incentive Rate-setting mechanism ("4GIR").

For purposes of the 2026 4GIR application, NOW Inc. has relied upon the following OEB issued documents and guidelines:

- Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications issued on June 19, 2025 ("Filing Requirements")
- Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008 (Revision 4.0, June 28, 2012) known as ("RSTR Guidelines")
- Guidelines for Electricity Distributor Conservation And Demand Management EB-2016-0182, dated May 19, 2016

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

1. Overview
2. Shared Tax Savings
3. Retail Transmission Service Charges
4. Low Voltage Service Rates
5. Price Cap Adjustment
6. LRAM Variance Account ("LRAMVA")
7. Global Adjustment
8. Proposed Deferral and Variance Account Balance Disposition
9. Revenue Cost Ratio Adjustment
10. EB-2024-0046 Bill Mitigation Implementation



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11. EB-2024-0046 Cochrane MTS Project

12. Proposed Rates and Bill Impacts

1. Overview

NOW Inc.'s last Cost of Service application was filed under application number EB-2024-0046 for rates effective May 1, 2025. A full settlement was reached by all parties and the OEB issued a Decision and Rate Order on March 18, 2025. NOW Inc. filed a motion to review and vary the March 18, 2025 decision to update the cost of capital figures. This was approved with Decision EB-2025-0160 on May 13, 2025.

Below is a list of the key items related to NOW Inc.'s 2025 rate application and NOW Inc.'s 2024 4GIR which form the basis for the 2026 4GIR.

- NOW Inc. is following the International Financial Reporting Standards (IFRS) since January 1, 2015.
- The revenue-to-cost ratios require adjustments through the 4GIR period from 2025 to 2027.
- The GS>50 rate mitigation require adjustments through the 4GIR period from 2025 to 2027.
- NOW Inc. disposed of Group 1 Deferral/Variance accounts in the 2025 COS application. For the 2026 IRM application, NOW Inc. is proposing to dispose of Group 1 Deferral/Variance accounts.

There are no outstanding Board Orders affecting this current application.

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



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

This Application will affect all ratepayers in NOW Inc.'s service territory. The total bill impacts are proposed to be equal or less than 2.56% for all rate classes apart from streetlighting. The typical residential customer will see a bill increase of 2.53%, whereas Streetlights will see an increase of 12.07%.

2. Tax Change

NOW Inc.'s corporate tax rate included in its 2025 Cost of Service Application is 12.2%. The rate effective in 2026 is anticipated to be 12.2%. The result of the Cost of Service Application, there was no approved regulatory taxable income, as such, there is no rate effectively built into NOW Inc. rates.

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

Currently, there is no variance between the current corporate tax rate of 12.2% and the 12.2% embedded in NOW Inc.'s base rates. NOW Inc. has completed the Board's 2026 Tax Sharing Model included in the Rate Generator Model attached as Appendix 2.



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3. Retail Transmission Service Rates

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

The OEB provided IRM model compares the current retail transmission costs and retail transmission revenues to the projected transmission costs. NOW Inc. has completed the model utilizing the best available information being the 2025 Uniform Transmission Rates and Hydro One Sub-Transmission Rates as per the EB-2024-0244 and EB-2024-0032. NOW Inc. acknowledges that the rates are not yet final and may be updated with potential changes to one, or both, of the IESO or Hydro One transmission service rates.

Those updates will be incorporated into this application prior to a final decision by the Board. The billing determinants used for calculation of the RTSR rates are the most recent billing determinants as reported in 2.1.5 of the RRR filings for the year end December 31, 2024. The loss factor of 1.0563 is used in Tab 20 of the IRM model as this is the approved loss factor applicable in Now Inc.'s recent 2025 Cost of Service application. NOW Inc. applied this loss factor as it will be the loss factor applied to customer billing in 2026.

The pre-populated data on Tab 10. RTSR Current Rates in the IRM Rate Generator Model has been adjusted to account for consumption relating to potentially eligible customers for the EV Charging rate. The consumption and demand information has been added to the GS>50 EV Charging rate class and removed from the GS>50 class resulting in no duplication.

The bill impacts show that the resulting RTSR rate change results in a less than -9.38% change in all rate classes for network, connection and transformation charges. This is primarily a result of the using 2025 RTSR Network rate by the IESO and Hydro One for 2026. The 2026 rate is forecast to be \$6.37 whereas the 2025 rate was \$6.37 for July to December for the IESO, this results in no change. The same applies to Line Connection Service Rate and Transformation Connection Service Rate for the IESO and Hydro One.



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For purposes of this application NOW Inc. proposes to use the following rates as generated by the 2026 IRM OEB model as filed with this application.

Rate Class	Rate Description	Unit	Proposed Retail Transmission Rate
RESIDENTIAL	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0123
RESIDENTIAL	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
GENERAL SERVICE LESS THAN 50 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Network Service Rate	\$/kW	4.6503
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5922
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Network Service Rate – EV CHARGING	\$/kW	0.7905
GENERAL SERVICE 50 TO 4,999 KW	Retail Transmission Rate - Line and Transformation Connection Service Rate – EV CHARGING	\$/kW	0.2707
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
UNMETERED SCATTERED LOAD	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040
STREET LIGHTING	Retail Transmission Rate - Network Service Rate	\$/kW	3.5074
STREET LIGHTING	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2306

4. Low Voltage Service Rate

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



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- Most recent Low Voltage costs charged by the host distributor to the applicant
- 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
- Support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor
- Allocation of Low Voltage costs to customer classes
- Proposed Low Voltage rates by customer class to reflect these costs"

NOW Inc. is partially embedded within Hydro One Networks Inc. ("HONI"). In accordance with the Filing Requirements, NOW Inc. is proposing to update its Low Voltage ("LV") service rates in this 2026 IRM Rate Application. NOW Inc. has populated sheets 16.1 LV Expense and 16.2 LV Service Rate in the 2026 IRM Rate Generator Model to calculate NOW Inc.'s proposed LV service rates for 2026.

The following table shows NOW Inc.'s Low voltage costs for the last five historical years (2020-2024) including the variances.

Host Distributor	2020	2021	2022	2023	2024
Hydro One Networks Inc.	\$ 210,342	\$ 211,383	\$ 186,415	\$ 229,947	\$ 258,190
Total LV Costs	\$ 210,342	\$ 211,383	\$ 186,415	\$ 229,947	\$ 258,190
Variance \$		\$ 1,041	-\$ 24,968	\$ 43,533	\$ 28,242
Variance %		0%	-12%	23%	12%



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- 1 The following table shows the volumes and rates for NOW Inc.'s 2024 LV costs from Hydro One
- 2 Networks Inc. Excluded are the Retail Tx Rate – Line connection and Retail Tx Rate – Network
- 3 charges.

Month 2024	# of Services	Service Charge Rate	Total Service Charge	kW	Rider Disposition Group 1 Def/Var Acct (Rate)	Rider Disposition Group 1 Def/Var Acct (Charge)	Rider Disposition Group 2 Def/Var Acct - Vol (Rate)	Rider Disposition Group 2 Def/Var Acct - Vol (Charge)	Rider Disposition Group 2 Def/Var Acct Vol (Rate)	Rider Disposition Group 2 Def/Var Acct - Vol (Charge)	Rider Disposition Group 1 Def/Var Acct - Vol (2024) (Rate)	Rider Disposition Group 1 Def/Var Acct - Vol (2024) (Charge)	Rider Disposition of Account 1595 (Rate)	Rider Disposition of Account 1595 (Charge)	HVDS - Low Voltage Rate	HVDS - Low Voltage Charge	Total LV Charge
January	2	\$ 824.28	\$ 1,648.56	3900.53	-0.134	-\$ 522.67	-\$ 0.0363	-\$ 141.59	\$ 0.0291	\$ 113.51	\$ -	\$ -	\$ -	5.4419	\$ 21,226.29	\$ 22,324.10	
February	2	\$ 824.28	\$ 1,648.56	3681.07	-0.134	-\$ 493.26	-\$ 0.0363	-\$ 133.62	\$ 0.0291	\$ 107.12	\$ -	\$ -	\$ -	5.4419	\$ 20,032.01	\$ 21,160.81	
March	2	\$ 824.28	\$ 1,648.56	3524.07	-0.134	-\$ 472.23	-\$ 0.0363	-\$ 127.92	\$ 0.0291	\$ 102.55	\$ -	\$ -	\$ -	5.4419	\$ 19,177.64	\$ 20,328.60	
April	2	\$ 824.28	\$ 1,648.56	3107.21	-0.134	-\$ 416.37	-\$ 0.0363	-\$ 112.79	\$ 0.0291	\$ 90.42	\$ -	\$ -	\$ -	5.4419	\$ 16,909.13	\$ 18,118.95	
May	2	\$ 824.28	\$ 1,648.56	3135.13	-0.134	-\$ 420.11	-\$ 0.0363	-\$ 113.81	\$ 0.0291	\$ 91.23	\$ -	\$ -	\$ -	5.4419	\$ 17,061.06	\$ 18,266.93	
June	2	\$ 824.28	\$ 1,648.56	3917.92	-0.134	-\$ 525.00	-\$ 0.0363	-\$ 142.22	\$ 0.0291	\$ 114.01	\$ -	\$ -	\$ -	5.4419	\$ 21,320.93	\$ 22,416.28	
July	2	\$ 824.28	\$ 1,648.56	3844.53	-0.134	-\$ 515.17	-\$ 0.0363	-\$ 139.56	\$ 0.0291	\$ 111.88	\$ 0.4094	\$ 1,573.95	-\$ 0.0241	-\$ 92.65	5.4419	\$ 20,921.55	\$ 23,508.56
August	2	\$ 824.28	\$ 1,648.56	3943.51	-0.134	-\$ 528.43	-\$ 0.0363	-\$ 143.15	\$ 0.0291	\$ 114.76	\$ 0.4094	\$ 1,614.47	-\$ 0.0241	-\$ 95.04	5.4419	\$ 21,460.19	\$ 24,071.36
September	2	\$ 824.28	\$ 1,648.56	3876.44	-0.134	-\$ 519.44	-\$ 0.0363	-\$ 140.71	\$ 0.0291	\$ 112.80	\$ 0.4094	\$ 1,587.01	-\$ 0.0241	-\$ 93.42	5.4419	\$ 21,095.20	\$ 23,690.00
October	2	\$ 824.28	\$ 1,648.56	3159.21	-0.134	-\$ 423.33	-\$ 0.0363	-\$ 114.68	\$ 0.0291	\$ 91.93	\$ 0.4094	\$ 1,293.38	-\$ 0.0241	-\$ 76.14	5.4419	\$ 17,192.10	\$ 19,611.82
November	2	\$ 824.28	\$ 1,648.56	3399.02	-0.134	-\$ 455.47	-\$ 0.0363	-\$ 123.38	\$ 0.0291	\$ 98.91	\$ 0.4094	\$ 1,391.56	-\$ 0.0241	-\$ 81.92	5.4419	\$ 18,497.13	\$ 20,975.39
December	2	\$ 824.28	\$ 1,648.56	3881.18	-0.134	-\$ 520.08	-\$ 0.0363	-\$ 140.89	\$ 0.0291	\$ 112.94	\$ 0.4094	\$ 1,588.96	-\$ 0.0241	-\$ 93.54	5.4419	\$ 21,120.99	\$ 23,716.94
Total			\$ 19,782.72			-\$ 5,811.56		-\$ 1,574.32		\$ 1,262.06		\$ 9,049.33		-\$ 532.71		\$ 236,014.22	\$ 258,189.74

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

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

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

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2022	41179	4.0946	\$ 168,611.53	0	0	\$ -	\$168,611.53
2023	43666	4.9203	\$ 214,851.80	43666	-0.1412	-\$ 6,165.67	\$208,686.13
Variance (2023 over 2022)	2487.4	0.8257	\$ 46,240.27	43666	-0.1412	-\$ 6,165.67	\$ 40,074.60
Variance % (2023 over 2022)	6.04%	20.17%	27.42%				23.77%

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2023	43666	4.9203	\$ 214,851.80	43666	-0.1412	-\$ 6,165.67	\$208,686.13
2024	43370	5.4419	\$ 236,014.22	43370	0.0552	\$ 2,392.80	\$238,407.02
Variance (2024 over 2023)	-296.58	0.5216	\$ 21,162.42	-297	0.1964	\$ 8,558.47	\$ 29,720.89
Variance % (2024 over 2023)	-0.68%	10.60%	9.85%	-0.68%	139.07%	138.81%	14.24%

Year	HVDS - Low Voltage			Volumetric Rate Rider			Total LV
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Cost
2020	41825	3.8047	\$ 159,131.58	41825	0.8959	\$ 37,471.02	\$196,602.60
2024	43370	5.4419	\$ 236,014.22	43370	0.0552	\$ 2,392.80	\$238,407.02
Variance (2024 over 2020)	1544.82	1.6372	\$ 76,882.65	1544.82	-0.84073	-\$ 35,078.22	\$ 41,804.43
Variance % (2024 over 2020)	3.69%	43.03%	48.31%	3.69%	-93.84%	-93.61%	21.26%

2

3

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

5 Variance for 2021 vs 2020

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



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2 Variance for 2022 vs 2021

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

6

7 Variance for 2023 vs 2022

8 The change is an increase of \$40,075. This increase is a result of a 6% increase in annual
9 demand and a 20% increase in the LV rate. Some offsets result from volumetric rate riders
10 reducing the total impact.

11

12 Variance for 2024 vs 2023

13 The change is an increase of \$29,721. This increase is a result of the volumetric rate rider
14 changing from a credit to a charge from Hydro One Networks Inc.'s bills. There was also a
15 10.6% increase in LV rate.

16

17 Variance for 2024 vs 2020

18 The change is an increase of \$41,804. This increase is a result of a 43.03% increase in LV rate
19 from 2020 to 2024 which is offset by a reduction in the volumetric rate rider resulting in an
20 overall increase of 21.26%

21

22 The following table shows NOW Inc.'s existing Low Voltage rates, proposed allocation of Low
23 Voltage costs by rate class and NOW Inc.'s 2026 proposed Low Voltage rates.

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Current LV Rates, Proposed Allocation and Proposed LV Rates								
Rate Class	Units	Current LV Rate	Proposed Allocation based on Tx-Connection Revenue %	Allocated 2024 LV Expense	Metered kWh/kW	Proposed LV Rate	Variance	Variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	0.0021	37.2%	\$ 95,927.10	39,425,456	0.0024	0.0003	16%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	0.0020	15.0%	\$ 38,733.19	16,914,052	0.0023	0.0003	15%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	0.7513	47.3%	\$ 122,206.28	143,228	0.8532	0.1019	14%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.0020	0.1%	\$ 377.37	164,788	0.0023	0.0003	15%
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.5807	0.4%	\$ 945.81	1,425	0.6638	0.0831	14%
Total			100.0%	\$ 258,189.75				

5. Price Cap Adjustment

Based on the prior price cap parameters, the Rate Generator model reflects an adjustment of 3.7% to base distribution rates. That calculation is based on a price escalator of 3.7% (OEB letter dated June 11, 2025), less a productivity factor of 0.0%, and less a stretch factor of 0.0%.

6. LRAM Variance Account

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

NOW Inc.'s 2025 Cost of Service application concluded the claim for LRAM resulting in a zero balance in the LRAMVA and resulting in no further disposition.

7. Global Adjustment

NOW Inc. confirms that the OEB's February 21, 2019 guidance has been implemented effective from January 1, 2019. NOW Inc. is implementing updated data collection for the thirteen Micro-



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FIT customers. The thirteen Micro-FITs are not material and do not have a significant impact on the profile of the utility.

NOW Inc.'s Accounts 1588 and 1589 balances up to December 31, 2023 were approved for disposition in the 2025 Cost of Service application EB-2024-0046 on a final basis.

NOW Inc. has completed the Commodity Accounts Workform for 2024 to help assess the annual balance in Account 1588 & 1589. The workform contains the explanations of the reconciling items. NOW Inc. posts all entries to the appropriate period as per the OEB model as such no reconciling items are required for these.

There is a non-material adjustment for differences in the GA posted rate and that on the IESO invoice for \$399.

The Unresolved difference of \$2,639 is not material as it is 0.1% of the expected GA Payments to the IESO.

The 1588 Reasonability Test results in a not material as it Account 1588 as a % of Account 4705 results in a difference of -0.9%.

8. Proposed Deferral and Variance Accounts

NOW Inc. is proposing to dispose of Group 1 audited balances as of December 31, 2024. The balance in the Group 1 accounts (Accounts 1550, 1551, 1580, 1584, 1586, 1588, 1589 and 1595) is a debit of \$261,077 to be disposed over one year.

NOW Inc. did have a Class A transitional customer in the period being disposed. The consumption in tab 6 reflects the consumption differentiation between class A and B although timing was atypical.



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

Residual balances in Account 1595 for each vintage year have only been disposed once. NOW Inc. meets the criteria to dispose of the 1595 (2021) sub-account in this application and confirms that disposition of residual balances is requested two years after the expiry of the rate rider.

There is one variance of note in Tab 3 Continuity Schedule in the Rate Generator Model. The variance is similar to the prior year due to the sub-account allocation on the RRR. The known variance in BW23 as noted in OEB Slides in the 2018 IRM Process Updates 20170726 presentation relating to Wholesale Market Service Charge included in CBR Class B sub-account. The amount of this variance is \$47,522.

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

		Deferral/Variance Account Rate Rider	CBR Class B Rate Rider	Global Adjustment Rate Rider (kWh)
Rate Class	Unit			
RESIDENTIAL	\$/kWh	0.0011	0.0004	0.0025
GENERAL SERVICE LESS THAN 50 KW	\$/kWh	0.0012	0.0004	0.0025
GENERAL SERVICE 50 TO 4,999 KW	\$/kW	0.4870	0.1769	0.0025
UNMETERED SCATTERED LOAD	\$/kWh	0.0012	0.0004	0.0025
STREET LIGHTING	\$/kW	0.4238	0.1495	0.0025
microFIT				
Total				



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

9. Revenue Cost Ratio Adjustment

NOW Inc. has completed the Revenue Cost Ratio Adjustment model for this application. EB-2024-0046 has approved a phase in period from 2025 to 2027 to adjust revenue-to-cost ratio for the streetlight class with the corresponding impact on the GS>50 class. The results from the revenue cost ration adjustment model have been inputted into the Rate Generator Model. The excerpt from the decision in Table 16 shows the 2025-2027 Revenue-to-Cost Ratios.

Table 16 – Summary of 2025-2027 Revenue-to-Cost Ratios

Rate Class	2025 R/C Ratios	2026 R/C Ratios	2027 R/C Ratios
Residential	101.50%	101.50%	101.50%
General Service < 50 kW	120.00%	120.00%	120.00%
General Service > 50 kW	83.81%	83.02%	82.67%
Street Lighting	77.72%	79.29%	80.00%
Unmetered Scattered Load	103.36%	103.36%	103.36%

The result for the GS>50 class is a \$2.06 reduction in the monthly fixed charge and a \$0.0229/kw decrease in volumetric charge. Streetlighting has a \$0.24 increase in the monthly fixed charge and a \$0.2828/kW decrease in the volumetric charge.

10. EB-2024-0046 Bill Mitigation Implementation

NOW Inc. has completed tab 19. Additional Rates in the Rate Generator Model for this application. EB-2024-0046 has approved a GS>50 rate mitigation proposal for the period from 2025 to 2027 to adjust distribution rate impact of the approved revenue requirement for that



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class. The excerpt from the EB-2024-0046 decision in Table 21 shows the 2025-2027 approved mitigation riders.

Table 21 – GS>50 kW Rate Mitigation

	2025	2026	2027	Total
Rate Mitigation Annual \$	\$82,500	\$35,000	\$7,500	\$125,000
Rate Mitigation Annual Spread %	66.0%	28.0%	6.0%	100%
Mitigation Rider Fixed %	36.7%	36.7%	36.7%	
Mitigation Rider Variable %	63.3%	63.3%	63.3%	
Rate Mitigation Rider Fixed (\$/Cust.)	(\$35.55)	(\$15.08)	(\$3.23)	
Rate Mitigation Rider Variable (\$/kW)	(\$0.3340)	(\$0.1417)	(\$0.0304)	

11. EB-2024-0046 Cochrane MTS Project

As part of the settlement agreement and decision from the Cost-of-Service Application EB-2024-0046, NOW Inc. is to provide updates on scope, costs and new load.

Scope:

The scope of the project has not changed since the original application and the project has been progressing with work including

- Design: The design has not advanced further than the initial conceptual design, as the System Impact Assessment (SIA) must be completed to determine if the conceptual design's considerations will suffice for the proposed project.
- SIA: The SIA form was filled out and sent to the IESO in April, along with the required supporting documentation. They recently came back with the draft SIA, for which we had some comments. Once the comments are finalized and all is agreed upon, the SIA will be complete, and then Hydro One will commence the Customer Impact Assessment (CIA).
- CIA: Being that the draft SIA is nearing completion, Northern Ontario Wire's account representative has reached out to schedule a meeting to kick-off the CIA process for the proposed project. This meeting is scheduled. Hydro One's website outlines that the CIA



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process will take 3-5 months. During the kick-off meeting, the possibility to begin the high level design will be discussed to see if Hydro One foresees any significant changes to the proposed design. If not, the process of making tender documents can be started for the long lead time item procurement, as well as the design.

Costs:

Costs for the project up to August 2025 are approximately \$613,500.

New Load:

Expected load growth has not fully materialized. EV and electrification load will take time to materialize and largely depends on government regulation and adoption.

12. Bill Impacts

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

Bill impacts are at or below 2.56% for all rate classes apart from Streetlighting. The RTSR rates are using prior year rates resulting in a decrease in bill impact. This will likely change when the updated rates are released. Low Voltage rates are adjusted and increase impacts but impacts the overall rate increase to a lesser extent.

Streetlighting has a total bill impact of 12.07% which is the result primarily of the removal of the Group 2 DVA and LRAM rider from the prior year along Revenue Cost Ratio Adjustment required as per the decision in EB-2024-0046. Removing the Group 2 and LRAM riders from the bill impact would result in a bill impact of 4.5%. This includes the current mitigation from the 2025 Cost of Service Application EB-2024-0046 which smooths the impact of that application. As the total bill increase in this application is a result of expiring rate riders that provided credits to streetlighting customers, mitigation for this IRM increase is not feasible.



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Exhibit 1

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Appendices



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Appendix 1 - Decision and Order EB-2025-0160



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de l'Ontario

DECISION AND RATE ORDER

EB-2025-0160

NORTHERN ONTARIO WIRES INC.

**Motion to Review and Vary the March 18, 2025 Decision and Rate
Order in EB-2024-0046**

BEFORE: Shahrzad Rahbar
Presiding Commissioner

May 13, 2025



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1 OVERVIEW AND DECISION

On April 29, 2025, Northern Ontario Wires Inc. (Northern Ontario Wires) filed a motion, pursuant to Rule 40.01 of the OEB's *Rules of Practice and Procedure* (Rules), requesting an order to vary the OEB's Decision and Rate Order that approved Northern Ontario Wires' 2025 electricity distribution rates effective May 1, 2025 (March 18, 2025 Decision).¹ In further correspondence dated May 7, 2025, Northern Ontario Wires stated that it is waiving its right to a hearing and filed updated material to correct for a further error identified in the rate order filed with the April 29 motion materials.

In the motion, Northern Ontario Wires requested for its rate order be updated to reflect the final 2025 cost of capital parameters applicable to 2025 rate filers. The March 18, 2025 Decision set Northern Ontario Wires' rates using the interim 2025 cost of capital parameters from the OEB's October 2024 letter² together with variance accounts to record the revenue requirement impacts of differences between interim and final cost of capital parameters. Subsequent to the March 18, 2025 Decision, the OEB released its decision on a generic proceeding that considered the cost of capital and other matters for electricity transmitters, electricity distributors, natural gas utilities, and rate-regulated electricity generators on March 27, 2025 (Generic Decision).³

Northern Ontario Wires advised that updating the cost of capital parameters will result in a lower revenue requirement related to its short-term debt rate (\$5,028) and a lower revenue requirement related to its return on equity (\$11,124), implemented in rates to be charged for consumption beginning May 1, 2025. The requested relief would benefit customers by reducing 2025 rates directly, rather than tracking that reduction in variance accounts for future disposal.

Northern Ontario Wires submitted that the issuance of the Generic Decision, providing the final cost of capital parameters for 2025 filers, constitutes new facts under Rule 42.01 a) ii) that were not available at the time the OEB approved final rates for Northern Ontario Wires on March 18, 2025.

Northern Ontario Wires noted that, in bringing this motion, the intervenors in the 2025 cost of service proceeding—the Vulnerable Energy Consumers Coalition and the School Energy Coalition—have consented to the requested relief, and OEB staff has indicated that it does not object.

¹ EB-2024-0046, Decision and Rate Order, March 18, 2025.

² [OEB Letter](#), October 31, 2024.

³ EB-2024-0063, Decision and Order, March 27, 2025.

Northern Ontario Wires stated that it is of the opinion that its request meets any threshold test imposed under Rule 43.01, in that the addition of the new facts, had they been known at the time of the OEB's decision, would have led to the very relief it now seeks.

Northern Ontario Wires acknowledged that the motion for review is being filed beyond the 20-day deadline set out in Rule 40.03. However, it requested that the OEB accept the late filing, noting that the motion is being brought only 32 days after the release of the final 2025 cost of capital parameters.

Additionally, Northern Ontario Wires requested approval to update a few typographical errors in its previously approved 2025 Tariff of Rates and Charges. Specifically, it requested correction to the Rural and Remote Electricity Rate Protection charge on the tariff sheet from \$0.0014/kWh to \$0.0015/kWh,⁴ amendment to a descriptor for a rate rider and a correction of the rate rider for the disposition of Group 2 Deferral and Variance Accounts for the General Service 50 to 4,999 kW rate class from \$0.1425/kW to \$0.1434/kW, and for the Street Lighting Services rate class from (\$16.4117)/kWh to (\$16.4078)/kW.

Findings

The OEB is disposing of the motion without a hearing, pursuant to section 21(4)(b) of the OEB Act as it finds that no person, other than the applicant, will be adversely affected in a material way by the outcome of the proceeding and the applicant has consented to disposing of this proceeding without a hearing.

The OEB allows the motion and approves the updated Tariff of Rate and Charges that reflects the final cost of capital parameters and also corrects for the typographical errors identified above. A copy of the Tariff of Rate and Charges, as approved, is attached to this Decision and Rate Order as Schedule A. The approved effective date for new rates is May 1, 2025.

In granting this relief, the OEB acknowledges that it is deviating from some of the usual procedural steps in considering a motion to review. However, deviations from the Rules are permitted where it is in the public interest to do so.⁵ In this matter, the OEB finds the public interest favours deviating from the typical process and granting the motion as requested for the following reasons:

⁴ EB-2024-0282, December 10, 2024.

⁵ Rule 1.03 states "The OEB may dispense with, amend, vary or supplement, with or without a hearing, all or part of any Rule at any time, if it is satisfied that the circumstances of the proceeding so require, or it is in the public interest to do so."

1. Granting Northern Ontario Wires' motion is to the benefit of its customers, in that it implements a reduction in the revenue requirement underpinning 2025 distribution rates rather than tracking that reduction in variance accounts for future disposal. It also eliminates the need for Northern Ontario Wires to set up a variance account to track the differences between the interim and final cost of capital parameters; thereby, reducing regulatory burden on the utility.
2. The motion has the consent of both intervenors in the rates application and is unopposed by OEB staff.
3. Allowing Northern Ontario Wires to update its Tariff of Rates and Charges to reflect the final cost of capital parameters will place it in the same position as other rebasing electricity distributors whose rates are effective May 1, 2025.⁶

⁶ See, for example, the recent decision for Hydro 2000 (EB-2024-0030, Decision and Rate Order, March 27, 2025) cited by Northern Ontario Wires.

2 ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The revised Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved as final, effective May 1, 2025. Northern Ontario Wires Inc. shall notify its customers of the rate changes no later than the delivery of the first bill, reflecting the new final rates.

Please quote file number, **EB-2025-0160** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number and e-mail address.
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB's website.
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact registrar@oeb.ca for assistance.
- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Vithooshan Ganesanathan at Vithooshan.Ganesanathan@oeb.ca and OEB Counsel, Lawren Murray at Lawren.Murray@oeb.ca.

DATED at Toronto **May 13, 2025**

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar

SCHEDULE A
DECISION AND RATE ORDER
REVISED TARIFF OF RATES AND CHARGES
NORTHERN ONTARIO WIRES INC.
EB-2025-0160
MAY 13, 2025

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

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	\$	54.22
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$	(4.06)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kWh	0.0007
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0030
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0230
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kWh	(0.0026)
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kWh	0.0067
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0030
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	230.33
Rate Rider for Mitigation (2025 Fixed) - effective until April 30, 2026	\$	(35.55)
Distribution Volumetric Rate	\$/kW	2.5593
Low Voltage Service Rate	\$/kW	0.7513
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kW	(0.0440)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0416

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kW	0.1434
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kW	0.0260
Rate Rider for Mitigation (2025 Variable) - effective until April 30, 2026	\$/kW	(0.3340)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0030
Retail Transmission Rate - Network Service Rate	\$/kW	5.1161
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9017

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

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	23.94
Distribution Volumetric Rate	\$/kWh	0.0262
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kWh	(0.0045)
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kWh	(0.0005)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0030
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

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)	\$	11.40
Distribution Volumetric Rate	\$/kW	13.4685
Low Voltage Service Rate	\$/kW	0.5807
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kW	(0.0313)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0397
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kW	(16.4078)
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kW	(0.3008)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0030
Retail Transmission Rate - Network Service Rate	\$/kW	3.8587
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4698

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

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)

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14
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Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

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	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0563
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0457



File Number: EB-2025-0017

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: October 9, 2025

Appendix 2 of 6

Appendix 2 – Rate Generator Model

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Quick Link

Ontario Energy Board's 2026 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Northern Ontario Wires Inc.
Assigned EB Number	EB-2025-0017
Name of Contact and Title	Geoffrey Sutton, CFO
Phone Number	705-272-6669
Email Address	geoffs@nowinc.ca
Rate Effective Date	May 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

2023

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

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

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

2023

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

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

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

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

2021

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: Northern Ontario Wires Inc. is:

Partially Embedded

Within

Hydro One

Distribution System(s)

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

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.



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

Please wait as macro imports and formats your current tariff schedule

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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

Have you confirmed the accuracy of the tariff sheet below?

Yes

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

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	\$	54.22
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$	(4.06)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026	\$/kWh	0.0030
Applicable only for Non-RPP Customers	\$/kWh	0.0007
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kWh	0.0135
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	

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 monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0230
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026	\$/kWh	0.0030
Applicable only for Non-RPP Customers	\$/kWh	(0.0026)
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kWh	0.0067
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kWh	0.0128
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	

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

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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



Incentive Rate-setting Mechanism

Rate Generator for 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	\$	230.33
Rate Rider for Mitigation (2025 Fixed) - effective until April 30, 2026	\$	(35.55)
Distribution Volumetric Rate	\$/kW	2.5593
Low Voltage Service Rate	\$/kW	0.7513
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kW	(0.0440)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0416
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026	\$/kWh	0.0030
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kW	0.1434
Rate Rider for LRAMVA - effective until April 30, 2026	\$/kW	0.0260
Rate Rider for Mitigation (2025 Variable) - effective until April 30, 2026	\$/kW	(0.3340)
Retail Transmission Rate - Network Service Rate	\$/kW	5.1161
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9017

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 (RRRPC)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy.
OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	23.94
Distribution Volumetric Rate	\$/kWh	0.0262
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026	\$/kWh	0.0030
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kWh	(0.0045)
Rate Rider for LRAM/VA - effective until April 30, 2026	\$/kWh	(0.0005)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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



Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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

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)	\$	11.40
Distribution Volumetric Rate	\$/kW	13.4685
Low Voltage Service Rate	\$/kW	0.5807
Rate Rider for Disposition of Deferral/Variance Accounts - effective until April 30, 2026	\$/kW	(0.0313)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0397
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026	\$/kW	0.0030
Rate Rider for Disposition of Group 2 Accounts - effective until April 30, 2026	\$/kW	(16.4076)
Rate Rider for LRAM/VA - effective until April 30, 2026	\$/kW	(0.3008)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8587
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4698

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
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14
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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	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0563
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0457

Below is your 2025 OEB-approved Tariff of Rates and Charges. Please review to ensure accuracy. OEB Staff may have made changes to the rate class description and/or rate description to ensure consistency across all LDCs.

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		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 (2021) ³	1595	0	(105,715)	(201,333)		95,618	0	523	(4,238)		4,761
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	(105,715)	(201,333)	0	95,618	0	523	(4,238)	0	4,761
Total Group 1 Balance requested for disposition		0	(105,715)	(201,333)	0	95,618	0	523	(4,238)	0	4,761
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		0	(105,715)	(201,333)	0	95,618	0	523	(4,238)	0	4,761

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.

2022

[illegible]

2023

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
0			72,926	72,926	0			2,298	2,298
0			(27,361)	(27,361)	0			(1,228)	(1,228)
0			116,019	116,019	0			13,707	13,707
0			0	0	0			0	0
0			(2,157)	(2,157)	0			(1,084)	(1,084)
0			199,524	199,524	0			9,967	9,967
0			60,178	60,178	0			2,865	2,865
0			(76,300)	(76,300)	0			(4,481)	(4,481)
0			100,704	100,704	0			9,494	9,494
2,930				2,930	4,964	148			5,112
23,999	-\$17,286			6,713	3,941	541			4,483
0	(85,498)	(163,330)		77,832	0	3,947	(3,374)		7,321
0				0	0				0
0				0	0				0
0	0	0	100,704	100,704	0	0	0	9,494	9,494
26,929	(102,784)	(163,330)	342,829	430,305	8,905	4,636	(3,374)	22,043	38,958
26,929	(102,784)	(163,330)	443,533	531,009	8,905	4,636	(3,374)	31,537	48,452
0				0	0				0
26,929	(102,784)	(163,330)	443,533	531,009	8,905	4,636	(3,374)	31,537	48,452

2024

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
72,926	85,974	12,182		146,718	2,298	5,120	1,120		6,298
(27,361)	(4,630)	(16,181)		(15,810)	(1,228)	(1,057)	(1,290)		(995)
116,019	(45,202)	246,306		(175,489)	13,707	(1,751)	20,811		(8,856)
0				0	0				0
(2,157)	36,465	(12,638)		46,946	(1,084)	503	(1,156)		576
199,524	123,106	103,889		218,741	9,967	9,658	9,135		10,489
60,178	34,109	25,119		69,169	2,865	3,201	2,182		3,884
(76,300)	(74,530)	(32,500)		(118,330)	(4,481)	(4,223)	(2,622)		(6,083)
100,704	83,915	(9)		184,628	9,494	5,772	2,619		12,647
2,930				2,930	5,112	151			5,263
6,713				6,713	4,483	345			4,828
77,832	(75,200)			2,632	7,321	1,147			8,468
0	-\$180,333	(321,836)		141,503	0	7,083	(21,715)		28,798
0				0	0				0
100,704	83,915	(9)	0	184,628	9,494	5,772	2,619	0	12,647
430,305	(100,240)	4,340	0	325,724	38,958	20,177	6,465	0	52,670
531,009	(16,326)	4,331	0	510,352	48,452	25,949	9,084	0	65,318
0		0		0	0				0
531,009	(16,326)	4,331	0	510,352	48,452	25,949	9,084	0	65,318

2025				Projected Interest on Dec-31-2025 Balances					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	Account Disposition: Yes/No?	As of Dec 31, 2024	Variance RRR vs. 2024 Balance (Principal + Interest)
60,744	5,473	85,974	825	3,585	834	5,245	91,219		153,016	0
(11,179)	(1,048)	(4,630)	53	(307)	(45)	(299)	(4,929)		(16,805)	0
(130,287)	(10,084)	(45,202)	1,229	(3,298)	(438)	(2,508)	(47,709)		(136,822)	47,522
		0	0			0	0		0	0
10,481	476	36,465	99	1,301	354	1,754	38,220		47,522	0
95,635	9,531	123,106	958	5,258	1,194	7,410	130,516		229,230	0
35,060	3,576	34,109	308	1,580	331	2,219	36,328		73,053	0
(43,800)	(5,499)	(74,530)	(584)	(2,981)	(723)	(4,288)	(78,818)		(124,413)	0
100,713	13,534	83,915	(886)	4,094	814	4,022	87,937		197,275	0
		2,930	5,263	92	28	5,384	8,314	Yes	8,193	0
		6,713	4,828			4,828	0	No	11,541	0
		2,632	8,468			8,468	0	No	11,100	0
		141,503	28,798			28,798	0	No	170,301	0
		0	0			0	0	No		0
100,713	13,534	83,915	(886)	4,094	814	4,022	87,937		197,275	0
16,653	2,425	309,071	50,245	5,231	1,535	57,011	173,141		378,395	0
117,366	15,959	392,986	49,359	9,326	2,349	61,033	261,077		575,670	0
		0	0			0	0		0	0
117,366	15,959	392,986	49,359	9,326	2,349	61,033	261,077		575,670	0



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

Please contact the OEB to make adjustments to the 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	39,425,456	0	355,156	0			39,425,456	0	33%		5,168
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	16,914,052	0	3,107,520	0			16,914,052	0	15%		712
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,500,763	143,228	56,500,763	143,228			56,500,763	143,228	51%		72
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	164,788	0	19,637	0			164,788	0	0%		22
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,321	1,425	492,321	1,425			492,321	1,425	0%		1,777
Total		113,497,380	144,652	60,475,397	144,652	0	0	113,497,380	144,652	100%		7,751

Does not equal 100%

Threshold Test

Total Claim (including Account 1568)	\$261,077
Total Claim for Threshold Test (All Group 1 Accounts)	\$261,077
Threshold Test (Total claim per kWh) ²	\$0.0023

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.

Incentive Rate-setting Mechanism Rate Generator

for 2026 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class				allocated based on		allocated based on					
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	Total less WMP	Total less WMP	Total less WMP	Total less WMP	Total less WMP	Total less WMP	Total less WMP	Total less WMP
	1550	1551	1580	1584	1586	1588	1595_(2021)	1568			
RESIDENTIAL SERVICE CLASSIFICATION	34.7%	87.9%	34.7%	31,687	(4,332)	(16,573)	45,337	12,619	(27,379)	2,744	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	14.9%	12.1%	14.9%	13,594	(597)	(7,110)	19,450	5,414	(11,746)	1,255	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	49.8%	0.0%	49.8%	45,410	0	(23,751)	64,973	18,085	(39,237)	4,265	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	132	0	(69)	189	53	(114)	8	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	396	0	(207)	566	158	(342)	33	0
Total	100.0%	100.0%	100.0%	91,219	(4,929)	(47,709)	130,516	36,328	(78,818)	8,306	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

2023
- 1b

The year Account 1580 CBR Class B was last disposed

2023

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)?

Yes

(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)?

Yes

(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).

1

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	726,668	6,257,521
		kW	3,004	17,487
		Class A/B	B	A

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).

1

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		2024
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	19,054,766
		kW	48,125



Ontario Energy Board

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	60,475,397	60,475,397
Less Class A Consumption for Partial Year Class A Customers	B	6,257,521	6,257,521
Less Consumption for Full Year Class A Customers	C	19,054,766	19,054,766
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	35,163,110	35,163,110
All Class B Consumption for Transition Customers	E	726,668	726,668
Transition Customers' Portion of Total Consumption	F = E/D	2.07%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$	87,937
Transition Customers Portion of GA Balance	H=F*G	\$	1,817
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	86,119

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		726,668	726,668	100.00%	\$ 1,817	\$ 151
Total		726,668	726,668	100.00%	\$ 1,817	



Ontario Energy Board

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 2024		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 \$		
		Total Metered Non-RPP 2024 Consumption excluding WMP	Consumption for Class A Customers that were Class A for the entire period GA balance accumulated				allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh		kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	355,156	0	0	355,156	1.0%	\$888	\$0.0025	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	3,107,520	0	0	3,107,520	9.0%	\$7,771	\$0.0025	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	56,500,763	19,054,766	6,984,189	30,461,808	88.5%	\$76,180	\$0.0025	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	19,637	0	0	19,637	0.1%	\$49	\$0.0025	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	492,321	0	0	492,321	1.4%	\$1,231	\$0.0025	kWh
Total		60,475,397	19,054,766	6,984,189	34,436,442	100.0%	\$86,119		



Ontario Energy Board

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	113,497,380	113,497,380
Less Class A Consumption for Partial Year Class A Customers	B	6,257,521	6,257,521
Less Consumption for Full Year Class A Customers	C	19,054,766	19,054,766
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	88,185,093	88,185,093
All Class B Consumption for Transition Customers	E	726,668	726,668
Transition Customers' Portion of Total Consumption	F = E/D	0.82%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$ 38,220
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 315
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 37,905

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		1				
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		726,668	726,668	100.00%	\$ 315	\$ 26
Total		726,668	726,668	100.00%	\$ 315	\$ 26

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	39,425,456	0	0	0	0	0	39,425,456	0	45.1%	\$17,087	\$0.0004	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	16,914,052	0	0	0	0	0	16,914,052	0	19.3%	\$7,331	\$0.0004	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,500,763	143,228	19,054,766	48,125	6,984,189	20,491	30,461,808	74,611	34.8%	\$13,202	\$0.1769	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	164,788	0	0	0	0	0	164,788	0	0.2%	\$71	\$0.0004	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,321	1,425	0	0	0	0	492,321	1,425	0.6%	\$213	\$0.1495	kW
Total		113,497,380	144,652	19,054,766	48,125	6,984,189	20,491	87,458,425	76,036	100.0%	\$37,904		

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
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,425,456	0	39,425,456	0	44,103		0.0011		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	16,914,052	0	16,914,052	0	20,261		0.0012		0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,500,763	143,228	56,500,763	143,228	69,746		0.4870		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	164,788	0	164,788	0	199		0.0012		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,321	1,425	492,321	1,425	604		0.4238		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	\$ 11,123,943	\$ 11,123,943
OEB-Approved Regulatory Taxable Income	\$ -	\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		9.2%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		3.4%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate	0.0%	0.0%
Total Income Taxes Payable	\$ -	\$ -
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	5,182	39,585,261		54.39			3,382,188	0	0	3,382,188	100.0%	0.0%	0.0%	67.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	717	18,203,252		41.39	0.0231		356,120	420,495	0	776,615	45.9%	54.1%	0.0%	15.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	71	56,644,689	156,330	230.33		2.5573	196,241	0	399,783	596,024	32.9%	0.0%	67.1%	11.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	22	163,953		24.02	0.0263		6,341	4,312	0	10,653	59.5%	40.5%	0.0%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,710	491,060	1,468	11.52		13.5305	236,390	0	19,863	256,253	92.2%	0.0%	7.8%	5.1%
Total		7,702	115,088,215	157,798				4,177,280	424,807	419,645	5,021,733				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,425,456		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	16,914,052		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	56,500,763	143,228	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	164,788		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	492,321	1,425	0	0.0000 kW
Total		113,497,380	144,652	50	



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	0.0135	39,425,456	0	1.0563	41,645,110
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051	39,425,456	0	1.0563	41,645,110
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128	16,914,052	0	1.0563	17,866,313
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	16,914,052	0	1.0563	17,866,313
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.1161	56,483,681	142,086		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9017	56,483,681	142,086		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.8697	17,082	1,141		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.3233	17,082	1,141		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128	164,788	0	1.0563	174,066
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	164,788	0	1.0563	174,066
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8587	492,321	1,425		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4698	492,321	1,425		



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 16. 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	16,503	\$5.78	\$ 95,387	17,992	\$0.95	\$ 17,092	6,802	\$3.21	\$ 21,834	\$ 38,927
February	17,134	\$5.78	\$ 99,035	18,071	\$0.95	\$ 17,167	6,412	\$3.21	\$ 20,583	\$ 37,750
March	14,919	\$5.78	\$ 86,232	18,778	\$0.95	\$ 17,839	7,546	\$3.21	\$ 24,223	\$ 42,062
April	14,920	\$5.78	\$ 86,238	15,658	\$0.95	\$ 14,875	5,120	\$3.21	\$ 16,435	\$ 31,310
May	14,426	\$5.78	\$ 83,382	14,747	\$0.95	\$ 14,010	5,185	\$3.21	\$ 16,644	\$ 30,654
June	14,926	\$5.78	\$ 86,272	17,026	\$0.95	\$ 16,175	6,552	\$3.21	\$ 21,032	\$ 37,207
July	15,534	\$6.12	\$ 95,068	17,113	\$0.95	\$ 16,257	6,605	\$3.21	\$ 21,202	\$ 37,459
August	15,671	\$6.12	\$ 95,907	17,275	\$0.95	\$ 16,411	6,820	\$3.21	\$ 21,892	\$ 38,303
September	14,978	\$6.12	\$ 91,665	15,050	\$0.95	\$ 14,298	6,247	\$3.21	\$ 20,053	\$ 34,350
October	11,385	\$6.12	\$ 69,676	13,104	\$0.95	\$ 12,449	5,036	\$3.21	\$ 16,166	\$ 28,614
November	14,064	\$6.12	\$ 86,072	14,361	\$0.95	\$ 13,643	5,425	\$3.21	\$ 17,414	\$ 31,057
December	16,129	\$6.12	\$ 98,709	16,659	\$0.95	\$ 15,826	6,565	\$3.21	\$ 21,074	\$ 36,900
Total	180,589	\$ 5.95	\$ 1,073,643	195,834	\$ 0.95	\$ 186,042	74,315	\$ 3.21	\$ 238,551	\$ 424,593

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,925	\$4.9103	\$ 19,273	4,033	\$0.6537	\$ 2,636				\$ 2,636
February	3,806	\$4.9103	\$ 18,690	3,806	\$0.6537	\$ 2,488				\$ 2,488
March	3,644	\$4.9103	\$ 17,893	3,644	\$0.6537	\$ 2,382				\$ 2,382
April	3,213	\$4.9103	\$ 15,776	3,213	\$0.6537	\$ 2,100				\$ 2,100
May	3,242	\$4.9103	\$ 15,918	3,242	\$0.6537	\$ 2,119				\$ 2,119
June	4,051	\$4.9103	\$ 19,892	4,051	\$0.6537	\$ 2,648				\$ 2,648
July	3,975	\$4.9103	\$ 19,520	3,975	\$0.6537	\$ 2,599				\$ 2,599
August	4,078	\$4.9103	\$ 20,022	4,078	\$0.6537	\$ 2,666				\$ 2,666
September	4,008	\$4.9103	\$ 19,682	4,008	\$0.6537	\$ 2,620				\$ 2,620
October	3,267	\$4.9103	\$ 16,040	3,267	\$0.6537	\$ 2,135				\$ 2,135
November	3,512	\$4.9103	\$ 17,245	3,515	\$0.6537	\$ 2,297				\$ 2,297
December	3,799	\$4.9103	\$ 18,656	4,013	\$0.6537	\$ 2,623				\$ 2,623
Total	44,520	\$ 4.9103	\$ 218,606	44,844	\$ 0.6537	\$ 29,315	-	\$ -	\$ -	\$ 29,315

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	20,428	\$ 5.6129	\$ 114,660	22,025	\$ 0.8957	\$ 19,729	6,802	\$ 3.2100	\$ 21,834	\$ 41,563
February	20,940	\$ 5.6219	\$ 117,724	21,877	\$ 0.8984	\$ 19,656	6,412	\$ 3.2100	\$ 20,583	\$ 40,238
March	18,563	\$ 5.6093	\$ 104,124	22,422	\$ 0.9018	\$ 20,221	7,546	\$ 3.2100	\$ 24,223	\$ 44,444
April	18,133	\$ 5.6259	\$ 102,014	18,871	\$ 0.8996	\$ 16,975	5,120	\$ 3.2100	\$ 16,435	\$ 33,411
May	17,668	\$ 5.6204	\$ 99,300	17,989	\$ 0.8966	\$ 16,129	5,185	\$ 3.2100	\$ 16,644	\$ 32,773
June	18,977	\$ 5.5943	\$ 106,165	21,077	\$ 0.8930	\$ 18,823	6,552	\$ 3.2100	\$ 21,032	\$ 39,855
July	19,509	\$ 5.8735	\$ 114,588	21,088	\$ 0.8941	\$ 18,856	6,605	\$ 3.2100	\$ 21,202	\$ 40,058
August	19,749	\$ 5.8702	\$ 115,929	21,353	\$ 0.8934	\$ 19,077	6,820	\$ 3.2100	\$ 21,892	\$ 40,969
September	18,986	\$ 5.8646	\$ 111,347	19,058	\$ 0.8877	\$ 16,918	6,247	\$ 3.2100	\$ 20,053	\$ 36,971
October	14,652	\$ 5.8503	\$ 85,716	16,371	\$ 0.8909	\$ 14,584	5,036	\$ 3.2100	\$ 16,166	\$ 30,750
November	17,576	\$ 5.8783	\$ 103,317	17,876	\$ 0.8917	\$ 15,940	5,425	\$ 3.2100	\$ 17,414	\$ 33,355
December	19,928	\$ 5.8894	\$ 117,365	20,672	\$ 0.8925	\$ 18,449	6,565	\$ 3.2100	\$ 21,074	\$ 39,523
Total	225,109	\$ 5.74	\$ 1,292,249	240,678	\$ 0.89	\$ 215,357	74,315	\$ 3.21	\$ 238,551	\$ 453,908
Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 453,908

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	16,503	\$ 6.3700	\$ 105,124	17,992	\$ 1.0000	\$ 17,992	6,802	\$ 3.3900	\$ 23,059	\$ 41,051
February	17,134	\$ 6.3700	\$ 109,144	18,071	\$ 1.0000	\$ 18,071	6,412	\$ 3.3900	\$ 21,737	\$ 39,808
March	14,919	\$ 6.3700	\$ 95,034	18,778	\$ 1.0000	\$ 18,778	7,546	\$ 3.3900	\$ 25,581	\$ 44,359
April	14,920	\$ 6.3700	\$ 95,040	15,658	\$ 1.0000	\$ 15,658	5,120	\$ 3.3900	\$ 17,357	\$ 33,015
May	14,426	\$ 6.3700	\$ 91,894	14,747	\$ 1.0000	\$ 14,747	5,185	\$ 3.3900	\$ 17,577	\$ 32,324
June	14,926	\$ 6.3700	\$ 95,079	17,026	\$ 1.0000	\$ 17,026	6,552	\$ 3.3900	\$ 22,211	\$ 39,237
July	15,534	\$ 6.3700	\$ 98,952	17,113	\$ 1.0000	\$ 17,113	6,605	\$ 3.3900	\$ 22,391	\$ 39,504
August	15,671	\$ 6.3700	\$ 99,824	17,275	\$ 1.0000	\$ 17,275	6,820	\$ 3.3900	\$ 23,120	\$ 40,395
September	14,978	\$ 6.3700	\$ 95,410	15,050	\$ 1.0000	\$ 15,050	6,247	\$ 3.3900	\$ 21,177	\$ 36,227
October	11,385	\$ 6.3700	\$ 72,522	13,104	\$ 1.0000	\$ 13,104	5,036	\$ 3.3900	\$ 17,072	\$ 30,176
November	14,064	\$ 6.3700	\$ 89,588	14,361	\$ 1.0000	\$ 14,361	5,425	\$ 3.3900	\$ 18,391	\$ 32,752
December	16,129	\$ 6.3700	\$ 102,742	16,659	\$ 1.0000	\$ 16,659	6,565	\$ 3.3900	\$ 22,255	\$ 38,914
Total	180,589	6.37	\$ 1,150,352	195,834	1.00	\$ 195,834	74,315	3.39	\$ 251,928	\$ 447,762

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,925	\$ 5.3280	\$ 20,912	4,033	\$ 0.6882	\$ 2,776	-	\$ 3.4894	\$ -	\$ 2,776
February	3,806	\$ 5.3280	\$ 20,280	3,806	\$ 0.6882	\$ 2,619	-	\$ 3.4894	\$ -	\$ 2,619
March	3,644	\$ 5.3280	\$ 19,415	3,644	\$ 0.6882	\$ 2,508	-	\$ 3.4894	\$ -	\$ 2,508
April	3,213	\$ 5.3280	\$ 17,118	3,213	\$ 0.6882	\$ 2,211	-	\$ 3.4894	\$ -	\$ 2,211
May	3,242	\$ 5.3280	\$ 17,272	3,242	\$ 0.6882	\$ 2,231	-	\$ 3.4894	\$ -	\$ 2,231
June	4,051	\$ 5.3280	\$ 21,584	4,051	\$ 0.6882	\$ 2,788	-	\$ 3.4894	\$ -	\$ 2,788
July	3,975	\$ 5.3280	\$ 21,180	3,975	\$ 0.6882	\$ 2,736	-	\$ 3.4894	\$ -	\$ 2,736
August	4,078	\$ 5.3280	\$ 21,725	4,078	\$ 0.6882	\$ 2,806	-	\$ 3.4894	\$ -	\$ 2,806
September	4,008	\$ 5.3280	\$ 21,356	4,008	\$ 0.6882	\$ 2,758	-	\$ 3.4894	\$ -	\$ 2,758
October	3,267	\$ 5.3280	\$ 17,405	3,267	\$ 0.6882	\$ 2,248	-	\$ 3.4894	\$ -	\$ 2,248
November	3,512	\$ 5.3280	\$ 18,712	3,515	\$ 0.6882	\$ 2,419	-	\$ 3.4894	\$ -	\$ 2,419
December	3,799	\$ 5.3280	\$ 20,243	4,013	\$ 0.6882	\$ 2,762	-	\$ 3.4894	\$ -	\$ 2,762
Total	44,520	5.33	\$ 237,202	44,844	0.69	\$ 30,862	-	\$ -	\$ -	\$ 30,862

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	20,428	\$ 6.1698	\$ 126,036	22,025	\$ 0.9429	\$ 20,768	6,802	\$ 3.3900	\$ 23,059	\$ 43,826
February	20,940	\$ 6.1806	\$ 129,423	21,877	\$ 0.9458	\$ 20,690	6,412	\$ 3.3900	\$ 21,737	\$ 42,427
March	18,563	\$ 6.1655	\$ 114,449	22,422	\$ 0.9493	\$ 21,286	7,546	\$ 3.3900	\$ 25,581	\$ 46,867
April	18,133	\$ 6.1854	\$ 112,159	18,871	\$ 0.9469	\$ 17,869	5,120	\$ 3.3900	\$ 17,357	\$ 35,226
May	17,668	\$ 6.1788	\$ 109,166	17,989	\$ 0.9438	\$ 16,978	5,185	\$ 3.3900	\$ 17,577	\$ 34,555
June	16,977	\$ 6.1476	\$ 116,963	21,077	\$ 0.9401	\$ 19,814	6,552	\$ 3.3900	\$ 22,211	\$ 42,025
July	19,509	\$ 6.1577	\$ 120,132	21,088	\$ 0.9412	\$ 19,849	6,605	\$ 3.3900	\$ 22,391	\$ 42,240
August	19,749	\$ 6.1549	\$ 121,550	21,353	\$ 0.9405	\$ 20,081	6,820	\$ 3.3900	\$ 23,120	\$ 43,201
September	18,986	\$ 6.1500	\$ 116,766	19,058	\$ 0.9344	\$ 17,808	6,247	\$ 3.3900	\$ 21,177	\$ 38,986
October	14,652	\$ 6.1377	\$ 89,927	16,371	\$ 0.9378	\$ 15,352	5,036	\$ 3.3900	\$ 17,072	\$ 32,424
November	17,576	\$ 6.1618	\$ 108,300	17,876	\$ 0.9387	\$ 16,780	5,425	\$ 3.3900	\$ 18,391	\$ 35,170
December	19,928	\$ 6.1713	\$ 122,984	20,672	\$ 0.9395	\$ 19,421	6,565	\$ 3.3900	\$ 22,255	\$ 41,676
Total	225,109	\$ 6.16	\$ 1,387,554	240,678	\$ 0.94	\$ 226,696	74,315	\$ 3.39	\$ 251,928	\$ 478,624

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 478,624

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	16,503	\$ 6.3700	\$ 105,124	17,992	\$ 1.0000	\$ 17,992	6,802	\$ 3.3900	\$ 23,059	\$ 41,051
February	17,134	\$ 6.3700	\$ 109,144	18,071	\$ 1.0000	\$ 18,071	6,412	\$ 3.3900	\$ 21,737	\$ 39,808
March	14,919	\$ 6.3700	\$ 95,034	18,778	\$ 1.0000	\$ 18,778	7,546	\$ 3.3900	\$ 25,581	\$ 44,359
April	14,920	\$ 6.3700	\$ 95,040	15,658	\$ 1.0000	\$ 15,658	5,120	\$ 3.3900	\$ 17,357	\$ 33,015
May	14,426	\$ 6.3700	\$ 91,894	14,747	\$ 1.0000	\$ 14,747	5,185	\$ 3.3900	\$ 17,577	\$ 32,324
June	14,926	\$ 6.3700	\$ 95,079	17,026	\$ 1.0000	\$ 17,026	6,552	\$ 3.3900	\$ 22,211	\$ 39,237
July	15,534	\$ 6.3700	\$ 98,852	17,113	\$ 1.0000	\$ 17,113	6,605	\$ 3.3900	\$ 22,391	\$ 39,504
August	15,671	\$ 6.3700	\$ 99,824	17,275	\$ 1.0000	\$ 17,275	6,820	\$ 3.3900	\$ 23,120	\$ 40,395
September	14,978	\$ 6.3700	\$ 95,410	15,050	\$ 1.0000	\$ 15,050	6,247	\$ 3.3900	\$ 21,177	\$ 36,227
October	11,385	\$ 6.3700	\$ 72,522	13,104	\$ 1.0000	\$ 13,104	5,036	\$ 3.3900	\$ 17,072	\$ 30,176
November	14,064	\$ 6.3700	\$ 89,588	14,361	\$ 1.0000	\$ 14,361	5,425	\$ 3.3900	\$ 18,391	\$ 32,752
December	16,129	\$ 6.3700	\$ 102,742	16,659	\$ 1.0000	\$ 16,659	6,565	\$ 3.3900	\$ 22,255	\$ 38,914
Total	180,589	\$ 6.37	\$ 1,150,352	195,834	\$ 1.00	\$ 195,834	74,315	\$ 3.39	\$ 251,928	\$ 447,762

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,925	\$ 5.3280	\$ 20,912	4,033	\$ 0.6882	\$ 2,776	-	\$ 3.4894	\$ -	\$ 2,776
February	3,806	\$ 5.3280	\$ 20,280	3,806	\$ 0.6882	\$ 2,619	-	\$ 3.4894	\$ -	\$ 2,619
March	3,644	\$ 5.3280	\$ 19,415	3,644	\$ 0.6882	\$ 2,508	-	\$ 3.4894	\$ -	\$ 2,508
April	3,213	\$ 5.3280	\$ 17,118	3,213	\$ 0.6882	\$ 2,211	-	\$ 3.4894	\$ -	\$ 2,211
May	3,242	\$ 5.3280	\$ 17,272	3,242	\$ 0.6882	\$ 2,231	-	\$ 3.4894	\$ -	\$ 2,231
June	4,051	\$ 5.3280	\$ 21,584	4,051	\$ 0.6882	\$ 2,788	-	\$ 3.4894	\$ -	\$ 2,788
July	3,975	\$ 5.3280	\$ 21,180	3,975	\$ 0.6882	\$ 2,736	-	\$ 3.4894	\$ -	\$ 2,736
August	4,078	\$ 5.3280	\$ 21,725	4,078	\$ 0.6882	\$ 2,806	-	\$ 3.4894	\$ -	\$ 2,806
September	4,008	\$ 5.3280	\$ 21,356	4,008	\$ 0.6882	\$ 2,758	-	\$ 3.4894	\$ -	\$ 2,758
October	3,267	\$ 5.3280	\$ 17,405	3,267	\$ 0.6882	\$ 2,248	-	\$ 3.4894	\$ -	\$ 2,248
November	3,512	\$ 5.3280	\$ 18,712	3,515	\$ 0.6882	\$ 2,419	-	\$ 3.4894	\$ -	\$ 2,419
December	3,799	\$ 5.3280	\$ 20,243	4,013	\$ 0.6882	\$ 2,762	-	\$ 3.4894	\$ -	\$ 2,762
Total	44,520	\$ 5.33	\$ 237,202	44,844	\$ 0.69	\$ 30,862	-	\$ -	\$ -	\$ 30,862

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	20,426	\$ 6.17	\$ 126,036	22,025	\$ 0.94	\$ 20,768	6,802	\$ 3.39	\$ 23,059	\$ 43,826
February	20,940	\$ 6.18	\$ 129,423	21,877	\$ 0.95	\$ 20,690	6,412	\$ 3.39	\$ 21,737	\$ 42,427
March	18,563	\$ 6.17	\$ 114,449	22,422	\$ 0.95	\$ 21,286	7,546	\$ 3.39	\$ 25,581	\$ 46,867
April	18,133	\$ 6.19	\$ 112,159	18,871	\$ 0.95	\$ 17,869	5,120	\$ 3.39	\$ 17,357	\$ 35,226
May	17,668	\$ 6.18	\$ 109,166	17,989	\$ 0.94	\$ 16,978	5,185	\$ 3.39	\$ 17,577	\$ 34,555
June	18,977	\$ 6.15	\$ 116,663	21,077	\$ 0.94	\$ 19,814	6,552	\$ 3.39	\$ 22,211	\$ 42,025
July	19,509	\$ 6.16	\$ 120,132	21,088	\$ 0.94	\$ 19,849	6,605	\$ 3.39	\$ 22,391	\$ 42,240
August	19,749	\$ 6.15	\$ 121,550	21,353	\$ 0.94	\$ 20,061	6,820	\$ 3.39	\$ 23,120	\$ 43,201
September	18,986	\$ 6.15	\$ 116,766	19,058	\$ 0.93	\$ 17,808	6,247	\$ 3.39	\$ 21,177	\$ 38,986
October	14,652	\$ 6.14	\$ 89,927	16,371	\$ 0.94	\$ 15,352	5,036	\$ 3.39	\$ 17,072	\$ 32,424
November	17,576	\$ 6.16	\$ 108,300	17,876	\$ 0.94	\$ 16,780	5,425	\$ 3.39	\$ 18,391	\$ 35,170
December	19,928	\$ 6.17	\$ 122,984	20,672	\$ 0.94	\$ 19,421	6,565	\$ 3.39	\$ 22,255	\$ 41,676
Total	225,109	\$ 6.16	\$ 1,387,554	240,678	\$ 0.94	\$ 226,696	74,315	\$ 3.39	\$ 251,928	\$ 478,624

Low Voltage Switchgear Credit (If applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 478,624

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	0.0135	41,645,110	0	562,209	36.8%	511,021	0.0123
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128	17,866,313	0	228,689	15.0%	207,867	0.0116
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	5.1161		142,086	726,927	47.6%	660,741	4.6503
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.8697		1,141	993	0.1%	902	0.7905
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128	174,066	0	2,228	0.1%	2,025	0.0116
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8587		1,425	5,498	0.4%	4,997	3.5074

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	0.0051	41,645,110	0	212,390	37.2%	177,827	0.0043
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	17,866,313	0	85,758	15.0%	71,802	0.0040
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9017		142,086	270,205	47.3%	226,233	1.5922
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.3233		1,141	369	0.1%	309	0.2707
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	174,066	0	836	0.1%	700	0.0040
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4698		1,425	2,094	0.4%	1,753	1.2306

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	0.0123	41,645,110	0	511,021	36.8%	511,021	0.0123
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	17,866,313	0	207,867	15.0%	207,867	0.0116
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.6503		142,086	660,741	47.6%	660,741	4.6503
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7905		1,141	902	0.1%	902	0.7905
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	174,066	0	2,025	0.1%	2,025	0.0116
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5074		1,425	4,997	0.4%	4,997	3.5074

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	0.0043	41,645,110	0	177,827	37.2%	177,827	0.0043
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	17,866,313	0	71,802	15.0%	71,802	0.0040
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5922		142,086	226,233	47.3%	226,233	1.5922
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.2707		1,141	309	0.1%	309	0.2707
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040	174,066	0	700	0.1%	700	0.0040
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2306		1,425	1,753	0.4%	1,753	1.2306

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Loss Adjusted Or Total Metered
Total Metered

Host Distributor LV Rates/Charges		
DESCRIPTION	TYPE	DELETE?
Monthly Service Charges	Fixed	
HVDS-Low Voltage	Volumetric	
Rider Disposition Group 1	Volumetric	
Rider Disposition Group 2	Volumetric	
Rider Disposition Group 2	Volumetric	
Rider Disposition Group 1	Volumetric	
Rider Disposition Account 1595	Volumetric	

SERVICE POINTS	
NAME	DELETE?
10931449, 10086061	

JANUARY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,900.53	5,4419	23,226.29		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-522.67		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-141.50		
	Rider Disposition Group 2	10931449, 10086061		3,900.53	0.0291	113.51		
Total						22,324.10		

FEBRUARY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,681.07	5,4419	20,032.01		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-493.26		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-133.62		
	Rider Disposition Group 2	10931449, 10086061		3,681.07	0.0291	107.12		
Total						21,160.81		

MARCH								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,524.07	5,4419	19,177.64		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-472.23		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-127.92		
	Rider Disposition Group 2	10931449, 10086061		3,524.07	0.0291	102.55		
Total						20,328.60		

APRIL								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,107.21	5,4419	16,909.13		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-416.37		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-112.79		
	Rider Disposition Group 2	10931449, 10086061		3,107.21	0.0291	90.42		
Total						18,118.95		

MAY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,135.13	5,4419	17,061.06		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-420.11		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-113.81		
	Rider Disposition Group 2	10931449, 10086061		3,135.13	0.0291	91.23		
Total						18,266.94		

JUNE								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,917.92	5,4419	21,320.93		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-525.00		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-142.22		
	Rider Disposition Group 2	10931449, 10086061		3,917.92	0.0291	114.01		
Total						22,416.28		

JULY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,844.53	5,4419	20,921.55		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-515.17		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-139.56		
	Rider Disposition Group 2	10931449, 10086061		3,844.53	0.0291	111.88		
	Rider Disposition Group 1	10931449, 10086061		3,844.53	0.4094	1,573.95		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-92.55		
Total						23,508.96		

AUGUST								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,943.51	5,4419	21,460.19		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-528.43		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-143.15		
	Rider Disposition Group 2	10931449, 10086061		3,943.51	0.0291	114.76		
	Rider Disposition Group 1	10931449, 10086061		3,943.51	0.4094	1,614.47		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-95.04		
Total						24,071.36		

SEPTEMBER								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,876.44	5,4419	21,095.20		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-519.44		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-140.71		
	Rider Disposition Group 2	10931449, 10086061		3,876.44	0.0291	112.80		
	Rider Disposition Group 1	10931449, 10086061		3,876.44	0.4094	1,587.01		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-93.42		
Total						23,690.00		

OCTOBER								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,159.21	5,4419	17,192.10		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-423.33		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-114.68		
	Rider Disposition Group 2	10931449, 10086061		3,159.21	0.0291	91.92		
	Rider Disposition Group 1	10931449, 10086061		3,159.21	0.4094	1,293.38		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-76.14		
Total						19,611.83		

NOVEMBER								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,399.02	5,4419	18,497.13		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-455.47		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-123.38		
	Rider Disposition Group 2	10931449, 10086061		3,399.02	0.0291	96.91		
	Rider Disposition Group 1	10931449, 10086061		3,399.02	0.4094	1,393.56		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-81.92		
Total						20,975.39		

DECEMBER								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	Monthly Service Charges	10931449, 10086061		824.2800	2	1,648.56		
	HVDS-Low Voltage	10931449, 10086061		3,881.18	5,4419	21,120.99		
	Rider Disposition Group 1	10931449, 10086061		-0.1340		-520.08		
	Rider Disposition Group 2	10931449, 10086061		-0.0363		-140.89		
	Rider Disposition Group 2	10931449, 10086061		3,881.18	0.0291	112.94		
	Rider Disposition Group 1	10931449, 10086061		3,881.18	0.4094	1,588.96		
	Rider Disposition Account 1595	10931449, 10086061		-0.0241		-93.54		
Total						23,716.95		

Grand Total 258,185.75

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	37.2%	95927.10	39,425,456	0	41,645,110	0.0024	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	15.0%	38733.19	16,914,052	0	17,866,313	0.0023	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	47.3%	122206.28	56,500,763	143,228	0	0.0000	0.8532
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.1%	377.37	164,788	0	174,066	0.0023	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.4%	945.81	492,321	1,425	0	0.0000	0.6638
Total		100.0%	258189.75					

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	54.22				3.70%	56.23	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	41.23		0.023		3.70%	42.76	0.0239
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	230.33	-2.0600	2.5593	-0.0229	3.70%	236.72	2.6302
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	23.94		0.0262		3.70%	24.83	0.0272
STREET LIGHTING SERVICE CLASSIFICATION	11.4	0.2400	13.4685	0.2828	3.70%	12.07	14.2601
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	

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	

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	
Rate Rider for Mitigation (2026 Fixed)	\$	-15.08	2027-04-30	A
Rate Rider for Mitigation (2026 Variable)	\$/kW	-0.1417	2027-04-30	A
			- effective until	

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	

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	

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	

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026

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

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	\$	56.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0011
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0123
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

RESIDENTIAL SERVICE CLASSIFICATION
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	42.76
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0239
Low Voltage Service Rate	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

RESIDENTIAL SERVICE CLASSIFICATION

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	\$	236.72
Rate Rider for Mitigation (2026 Fixed) - effective until April 30, 2027	\$	(15.08)
Distribution Volumetric Rate	\$/kW	2.6302
Low Voltage Service Rate	\$/kW	0.8532
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.4870
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.1769
Rate Rider for Mitigation (2026 Variable) - effective until April 30, 2027	\$/kW	(0.1417)
Retail Transmission Rate - Network Service Rate	\$/kW	4.6503
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7905
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5922
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.2707

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026

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

RESIDENTIAL SERVICE CLASSIFICATION
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	24.83
Distribution Volumetric Rate	\$/kWh	0.0272
Low Voltage Service Rate	\$/kWh	0.0023
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0040

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026

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

RESIDENTIAL SERVICE CLASSIFICATION
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)	\$	12.07
Distribution Volumetric Rate	\$/kW	14.2601
Low Voltage Service Rate	\$/kW	0.6638
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.4238
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.1495
Retail Transmission Rate - Network Service Rate	\$/kW	3.5074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2306

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

Northern Ontario Wires Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026

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

RESIDENTIAL SERVICE CLASSIFICATION
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.

Customer Administration

Arrears certificate	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Statement of account	\$	15.00
Account history	\$	15.00
Request for other billing information	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59
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Northern Ontario Wires Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

RESIDENTIAL SERVICE CLASSIFICATION

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.

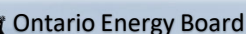
Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

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	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	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	1.0563
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0457



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

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

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

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0563		
Proposed/Approved Loss Factor	1.0563		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment		750	\$ (11.34)		750	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	750	\$ 0.53	\$ -	750	\$ -	\$ (0.53)	-100.00%
Sub-Total A (excluding pass through)			\$ 39.35			\$ 42.88	\$ 3.54	8.98%
Line Losses on Cost of Power	\$ 0.0990	42	\$ 4.18	\$ 0.0990	42	\$ 4.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0004	750	\$ (0.30)	\$ 0.0011	750	\$ 0.83	\$ 1.13	-375.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	750	\$ 1.58	\$ 0.0024	750	\$ 1.80	\$ 0.23	14.29%
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)			\$ 45.30			\$ 50.41	\$ 5.11	11.28%
RTSR - Network	\$ 0.0135	792	\$ 10.70	\$ 0.0123	792	\$ 9.74	\$ (0.95)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	792	\$ 4.04	\$ 0.0043	792	\$ 3.41	\$ (0.63)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.03			\$ 63.56	\$ 3.53	5.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	792	\$ 3.57	\$ 0.0045	792	\$ 3.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	792	\$ 1.19	\$ 0.0015	792	\$ 1.19	\$ -	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)			\$ 139.32			\$ 142.84	\$ 3.53	2.53%
HST	13%		\$ 18.11	13%		\$ 18.57	\$ 0.46	2.53%
Ontario Electricity Rebate	13.1%		\$ (18.25)	13.1%		\$ (18.71)	\$ (0.46)	-
Total Bill on TOU			\$ 139.18			\$ 142.70	\$ 3.52	2.53%

In the manager's summary, discuss the reasons for the change in the distribution rates.

In the manager's summary, discuss the reasons for the change in the delivery rates.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.23	1	\$ 41.23	\$ 42.76	1	\$ 42.76	\$ 1.53	3.71%
Distribution Volumetric Rate	\$ 0.0230	2000	\$ 46.00	\$ 0.0239	2000	\$ 47.80	\$ 1.80	3.91%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0041	2000	\$ 8.20	\$ -	2000	\$ -	\$ (8.20)	-100.00%
Sub-Total A (excluding pass through)			\$ 95.43			\$ 90.56	\$ (4.87)	-5.10%
Line Losses on Cost of Power	\$ 0.0990	113	\$ 11.15	\$ 0.0990	113	\$ 11.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0012	2,000	\$ 2.40	\$ 2.80	-700.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0020	2,000	\$ 4.00	\$ 0.0023	2,000	\$ 4.60	\$ 0.60	15.00%
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)			\$ 110.80			\$ 109.93	\$ (0.87)	-0.79%
RTSR - Network	\$ 0.0128	2,113	\$ 27.04	\$ 0.0116	2,113	\$ 24.51	\$ (2.54)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,113	\$ 10.14	\$ 0.0040	2,113	\$ 8.45	\$ (1.69)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 147.98			\$ 142.89	\$ (5.10)	-3.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,113	\$ 9.51	\$ 0.0045	2,113	\$ 9.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,113	\$ 3.17	\$ 0.0015	2,113	\$ 3.17	\$ -	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)			\$ 358.99			\$ 353.89	\$ (5.10)	-1.42%
HST	13%		\$ 46.67	13%		\$ 46.01	\$ (0.66)	-1.42%
Ontario Electricity Rebate	13.1%		\$ (47.03)	13.1%		\$ (46.36)	\$ 0.67	
Total Bill on TOU			\$ 358.63			\$ 353.54	\$ (5.09)	-1.42%

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

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

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	70,000	kWh
Demand	200	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 230.33	1	\$ 230.33	\$ 236.72	1	\$ 236.72	\$ 6.39	2.77%
Distribution Volumetric Rate	\$ 2.5593	200	\$ 511.86	\$ 2.6302	200	\$ 526.04	\$ 14.18	2.77%
Fixed Rate Riders	\$ (35.55)	1	\$ (35.55)	\$ (15.08)	1	\$ (15.08)	\$ 20.47	-57.58%
Volumetric Rate Riders	\$ 0.1646	200	\$ (32.92)	\$ 0.1417	200	\$ (28.34)	\$ 4.58	-13.91%
Sub-Total A (excluding pass through)			\$ 673.72			\$ 719.34	\$ 45.62	6.77%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0440	200	\$ (8.80)	\$ 0.4870	200	\$ 97.40	\$ 106.20	-1206.82%
CBR Class B Rate Riders	\$ 0.0416	200	\$ 8.32	\$ 0.1769	200	\$ 35.38	\$ 27.06	325.24%
GA Rate Riders	\$ 0.0030	70,000	\$ 210.00	\$ 0.0025	70,000	\$ 175.00	\$ (35.00)	-16.67%
Low Voltage Service Charge	\$ 0.7513	200	\$ 150.26	\$ 0.8532	200	\$ 170.64	\$ 20.38	13.56%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,033.50			\$ 1,197.76	\$ 164.26	15.89%
RTSR - Network	\$ 5.1161	200	\$ 1,023.22	\$ 4.6503	200	\$ 930.06	\$ (93.16)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9017	200	\$ 380.34	\$ 1.5922	200	\$ 318.44	\$ (61.90)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,437.06			\$ 2,446.26	\$ 9.20	0.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	73,941	\$ 332.73	\$ 0.0045	73,941	\$ 332.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	73,941	\$ 110.91	\$ 0.0015	73,941	\$ 110.91	\$ -	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	73,941	\$ 11,800.98	\$ 0.1596	73,941	\$ 11,800.98	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 14,681.94			\$ 14,691.14	\$ 9.20	0.06%
HST	13%		\$ 1,908.65	13%		\$ 1,909.85	\$ 1.20	0.06%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 16,590.59			\$ 16,600.99	\$ 10.40	0.06%

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

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

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	625	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.94	1	\$ 23.94	\$ 24.83	1	\$ 24.83	\$ 0.89	3.72%
Distribution Volumetric Rate	\$ 0.0262	625	\$ 16.38	\$ 0.0272	625	\$ 17.00	\$ 0.63	3.82%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0050	625	\$ (3.13)	\$ -	625	\$ -	\$ 3.13	-100.00%
Sub-Total A (excluding pass through)			\$ 37.19			\$ 41.83	\$ 4.64	12.48%
Line Losses on Cost of Power	\$ 0.1596	35	\$ 5.62	\$ 0.1596	35	\$ 5.62	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	625	\$ -	\$ 0.0012	625	\$ 0.75	\$ 0.75	
CBR Class B Rate Riders	\$ 0.0001	625	\$ 0.06	\$ 0.0004	625	\$ 0.25	\$ 0.19	300.00%
GA Rate Riders	\$ 0.0030	625	\$ 1.88	\$ 0.0025	625	\$ 1.56	\$ (0.31)	-16.67%
Low Voltage Service Charge	\$ 0.0020	625	\$ 1.25	\$ 0.0023	625	\$ 1.44	\$ 0.19	15.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	625	\$ -	\$ -	625	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45.99			\$ 51.45	\$ 5.45	11.85%
RTSR - Network	\$ 0.0128	660	\$ 8.45	\$ 0.0116	660	\$ 7.66	\$ (0.79)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	660	\$ 3.17	\$ 0.0040	660	\$ 2.64	\$ (0.53)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 57.61			\$ 61.74	\$ 4.13	7.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	660	\$ 2.97	\$ 0.0045	660	\$ 2.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	660	\$ 0.99	\$ 0.0015	660	\$ 0.99	\$ -	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	625	\$ 99.75	\$ 0.1596	625	\$ 99.75	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 161.57			\$ 165.71	\$ 4.13	2.56%
HST	13%		\$ 21.00	13%		\$ 21.54	\$ 0.54	2.56%
Ontario Electricity Rebate	13.1%		\$ (21.17)	13.1%		\$ (21.71)		
Total Bill on Average IESO Wholesale Market Price			\$ 182.58			\$ 187.25	\$ 4.67	2.56%

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

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

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	13,667	kWh
Demand	41	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.40	570	\$ 6,498.00	\$ 12.07	570	\$ 6,879.90	\$ 381.90	5.88%
Distribution Volumetric Rate	\$ 13.4685	40.776667	\$ 549.20	\$ 14.2601	40.77666667	\$ 581.48	\$ 32.28	5.88%
Fixed Rate Riders	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Volumetric Rate Riders	\$ 16.7086	40.776667	\$ (681.32)	\$ -	40.77666667	\$ -	\$ 681.32	-100.00%
Sub-Total A (excluding pass through)			\$ 6,365.88			\$ 7,461.38	\$ 1,095.50	17.21%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0313	41	\$ (1.28)	\$ 0.4238	41	\$ 17.28	\$ 18.56	-1453.99%
CBR Class B Rate Riders	\$ 0.0397	41	\$ 1.62	\$ 0.1495	41	\$ 6.10	\$ 4.48	276.57%
GA Rate Riders	\$ 0.0030	13,667	\$ 41.00	\$ 0.0025	13,667	\$ 34.17	\$ (6.83)	-16.67%
Low Voltage Service Charge	\$ 0.5807	41	\$ 23.68	\$ 0.6638	41	\$ 27.07	\$ 3.39	14.31%
Smart Meter Entity Charge (if applicable)	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	41	\$ -	\$ -	41	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6,430.90			\$ 7,545.99	\$ 1,115.09	17.34%
RTSR - Network	\$ 3.8587	41	\$ 157.34	\$ 3.5074	41	\$ 143.02	\$ (14.32)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4698	41	\$ 59.93	\$ 1.2306	41	\$ 50.18	\$ (9.75)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 6,648.18			\$ 7,739.19	\$ 1,091.01	16.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	14,436	\$ 64.96	\$ 0.0045	14,436	\$ 64.96	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	14,436	\$ 21.65	\$ 0.0015	14,436	\$ 21.65	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	14,436	\$ 2,304.00	\$ 0.1596	14,436	\$ 2,304.00	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 9,038.80			\$ 10,129.81	\$ 1,091.01	12.07%
HST	13%		\$ 1,175.04	13%		\$ 1,316.88	\$ 141.83	12.07%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 10,213.84			\$ 11,446.68	\$ 1,232.84	12.07%

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

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

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	210	kWh	
Demand	-	kW	
Current Loss Factor	1.0563		
Proposed/Approved Loss Factor	1.0563		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
DRP Adjustment		210	\$ (11.34)		210	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	210	\$ 0.15	\$ -	210	\$ -	\$ (0.15)	-100.00%
Sub-Total A (excluding pass through)			\$ 38.97			\$ 42.88	\$ 3.91	10.04%
Line Losses on Cost of Power	\$ 0.0990	12	\$ 1.17	\$ 0.0990	12	\$ 1.17	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0004	210	\$ (0.08)	\$ 0.0011	210	\$ 0.23	\$ 0.32	-375.00%
CBR Class B Rate Riders	\$ 0.0001	210	\$ 0.02	\$ 0.0004	210	\$ 0.08	\$ 0.06	300.00%
GA Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	210	\$ 0.44	\$ 0.0024	210	\$ 0.50	\$ 0.06	14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.94			\$ 45.29	\$ 4.35	10.64%
RTSR - Network	\$ 0.0135	222	\$ 2.99	\$ 0.0123	222	\$ 2.73	\$ (0.27)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	222	\$ 1.13	\$ 0.0043	222	\$ 0.95	\$ (0.18)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.06			\$ 48.97	\$ 3.91	8.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	222	\$ 1.00	\$ 0.0045	222	\$ 1.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	222	\$ 0.33	\$ 0.0015	222	\$ 0.33	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	134	\$ 10.21	\$ 0.0760	134	\$ 10.21	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	38	\$ 4.61	\$ 0.1220	38	\$ 4.61	\$ -	0.00%
TOU - On Peak	\$ 0.1580	38	\$ 5.97	\$ 0.1580	38	\$ 5.97	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 67.44			\$ 71.35	\$ 3.91	5.80%
HST	13%		\$ 8.77	13%		\$ 9.28	\$ 0.51	5.80%
Ontario Electricity Rebate	13.1%		\$ (8.83)	13.1%		\$ (9.35)	\$ (0.51)	-5.80%
Total Bill on TOU			\$ 67.37			\$ 71.28	\$ 3.91	5.80%

In the manager's summary, discuss the reasons for the change in the distribution component of the bill.

In the manager's summary, discuss the reasons for the change in the delivery component of the bill.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0563
Proposed/Approved Loss Factor	1.0563

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ (11.34)		750	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	750	\$ 0.53	\$ -	750	\$ -	\$ (0.53)	-100.00%
Sub-Total A (excluding pass through)			\$ 39.35			\$ 42.88	\$ 3.54	8.98%
Line Losses on Cost of Power	\$ 0.1596	42	\$ 6.74	\$ 0.1596	42	\$ 6.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0004	750	\$ (0.30)	\$ 0.0011	750	\$ 0.83	\$ 1.13	-375.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ 0.0030	750	\$ 2.25	\$ 0.0025	750	\$ 1.88	\$ (0.38)	-16.67%
Low Voltage Service Charge	\$ 0.0021	750	\$ 1.58	\$ 0.0024	750	\$ 1.80	\$ 0.23	14.29%
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)			\$ 50.10			\$ 54.84	\$ 4.73	9.45%
RTSR - Network	\$ 0.0135	792	\$ 10.70	\$ 0.0123	792	\$ 9.74	\$ (0.95)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	792	\$ 4.04	\$ 0.0043	792	\$ 3.41	\$ (0.63)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 64.84			\$ 67.99	\$ 3.15	4.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	792	\$ 3.57	\$ 0.0045	792	\$ 3.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	792	\$ 1.19	\$ 0.0015	792	\$ 1.19	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 189.29			\$ 192.44	\$ 3.15	1.66%
HST 13%			\$ 24.61	13%		\$ 25.02	\$ 0.41	1.66%
Ontario Electricity Rebate 13.1%			\$ (24.80)	13.1%		\$ (25.21)		
Total Bill on Non-RPP Avg. Price			\$ 213.90			\$ 217.46	\$ 3.56	1.66%

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

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

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.23	1	\$ 41.23	\$ 42.76	1	\$ 42.76	\$ 1.53	3.71%
Distribution Volumetric Rate	\$ 0.0230	2000	\$ 46.00	\$ 0.0239	2000	\$ 47.80	\$ 1.80	3.91%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0041	2000	\$ 8.20	\$ -	2000	\$ -	\$ (8.20)	-100.00%
Sub-Total A (excluding pass through)			\$ 95.43			\$ 90.56	\$ (4.87)	-5.10%
Line Losses on Cost of Power	\$ 0.1596	113	\$ 17.97	\$ 0.1596	113	\$ 17.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0012	2,000	\$ 2.40	\$ 2.80	-700.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ 0.0030	2,000	\$ 6.00	\$ 0.0025	2,000	\$ 5.00	\$ (1.00)	-16.67%
Low Voltage Service Charge	\$ 0.0020	2,000	\$ 4.00	\$ 0.0023	2,000	\$ 4.60	\$ 0.60	15.00%
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)			\$ 123.62			\$ 121.75	\$ (1.87)	-1.51%
RTSR - Network	\$ 0.0128	2,113	\$ 27.04	\$ 0.0116	2,113	\$ 24.51	\$ (2.54)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,113	\$ 10.14	\$ 0.0040	2,113	\$ 8.45	\$ (1.69)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 160.80			\$ 154.71	\$ (6.10)	-3.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,113	\$ 9.51	\$ 0.0045	2,113	\$ 9.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,113	\$ 3.17	\$ 0.0015	2,113	\$ 3.17	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 492.68			\$ 486.58	\$ (6.10)	-1.24%
HST	13%		\$ 64.05	13%		\$ 63.26	\$ (0.79)	-1.24%
Ontario Electricity Rebate	13.1%		\$ (64.54)	13.1%		\$ (63.74)		
Total Bill on Non-RPP Avg. Price			\$ 556.73			\$ 549.84	\$ (6.89)	-1.24%

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

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

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	70,000	kWh
Demand	200	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 230.33	1	\$ 230.33	\$ 236.72	1	\$ 236.72	\$ 6.39	2.77%
Distribution Volumetric Rate	\$ 2.5593	200	\$ 511.86	\$ 2.6302	200	\$ 526.04	\$ 14.18	2.77%
Fixed Rate Riders	\$ (35.55)	1	\$ (35.55)	\$ (15.08)	1	\$ (15.08)	\$ 20.47	-57.58%
Volumetric Rate Riders	\$ 0.1646	200	\$ (32.92)	\$ 0.1417	200	\$ (28.34)	\$ 4.58	-13.91%
Sub-Total A (excluding pass through)			\$ 673.72			\$ 719.34	\$ 45.62	6.77%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0440	200	\$ (8.80)	\$ 0.4870	200	\$ 97.40	\$ 106.20	-1206.82%
CBR Class B Rate Riders	\$ 0.0416	200	\$ 8.32	\$ 0.1769	200	\$ 35.38	\$ 27.06	325.24%
GA Rate Riders	\$ 0.0030	70,000	\$ 210.00	\$ 0.0025	70,000	\$ 175.00	\$ (35.00)	-16.67%
Low Voltage Service Charge	\$ 0.7513	200	\$ 150.26	\$ 0.8532	200	\$ 170.64	\$ 20.38	13.56%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,033.50			\$ 1,197.76	\$ 164.26	15.89%
RTSR - Network	\$ 5.1161	200	\$ 1,023.22	\$ 4.6503	200	\$ 930.06	\$ (93.16)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9017	200	\$ 380.34	\$ 1.5922	200	\$ 318.44	\$ (61.90)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,437.06			\$ 2,446.26	\$ 9.20	0.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	73,941	\$ 332.73	\$ 0.0045	73,941	\$ 332.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	73,941	\$ 110.91	\$ 0.0015	73,941	\$ 110.91	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	73,941	\$ 11,800.98	\$ 0.1596	73,941	\$ 11,800.98	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 14,681.69			\$ 14,690.89	\$ 9.20	0.06%
HST	13%		\$ 1,908.62	13%		\$ 1,909.82	\$ 1.20	0.06%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 16,590.31			\$ 16,600.71	\$ 10.40	0.06%

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

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



File Number: EB-2025-0017

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: October 9, 2025

Appendix 3 of 6

Appendix 3 – Commodity Account Analysis Workform for 2024



Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name Northern Ontario Wires Inc.

Note 1

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

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

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

Year Selected

2023

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	\$ 80,876	\$ 83,915	\$ (399)	\$ 83,515	\$ 2,639	\$ 2,664,891	0.1%
Cumulative Balance	\$ 80,876	\$ 83,915	\$ (399)	\$ 83,515	\$ 2,639	\$ 2,664,891	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	-0.9%
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	113,497,380	kWh	100%
RPP	A	53,021,148	kWh	46.7%
Non RPP	B = D+E	60,476,232	kWh	53.3%
Non-RPP Class A	D	25,312,288	kWh	22.3%
Non-RPP Class B*	E	35,163,944	kWh	31.0%

*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	3,434,803	3,434,803	3,689,691	3,689,691	0.05413	\$ 199,723	0.04588	\$ 169,283	\$ (30,440)
February	3,689,691	3,689,691	3,321,099	3,321,099	0.04998	\$ 282,227	0.06632	\$ 220,255	\$ (61,972)
March	3,321,099	3,321,099	3,334,827	3,334,827	0.08366	\$ 278,992	0.08171	\$ 272,489	\$ (6,503)
April	3,334,827	3,334,827	2,959,890	2,959,890	0.08498	\$ 251,531	0.07427	\$ 219,831	\$ (31,700)
May	2,959,890	2,959,890	2,785,769	2,785,769	0.04588	\$ 127,811	0.07763	\$ 216,259	\$ 88,448
June	2,785,769	2,785,769	2,698,351	2,698,351	0.04588	\$ 123,800	0.07840	\$ 211,551	\$ 87,750
July	2,698,351	2,698,351	2,829,544	2,829,544	0.04588	\$ 129,819	0.06371	\$ 180,270	\$ 50,451
August	2,829,544	2,829,544	2,749,942	2,749,942	0.05552	\$ 152,677	0.06323	\$ 173,679	\$ 21,002
September	2,749,942	2,749,942	3,143,245	3,143,245	0.06750	\$ 212,169	0.07928	\$ 249,196	\$ 37,027
October	3,143,245	3,143,245	3,114,127	3,114,127	0.08171	\$ 254,455	0.07484	\$ 233,061	\$ (21,394)
November	3,114,127	3,114,127	3,226,450	3,226,450	0.07680	\$ 247,791	0.08904	\$ 287,283	\$ 39,492
December	3,226,450	3,226,450	3,748,305	3,748,305	0.07928	\$ 297,166	0.06177	\$ 231,533	\$ (65,633)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	37,287,738	37,287,738	37,601,240	37,601,240		\$ 2,558,162		\$ 2,664,891	\$ 106,729

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q/R
37,219,260	37,601,240	-381,980	0.06768	(25,852)

*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	\$ 80,876
----------------------------	-----------

Calculated Loss Factor	1.0693
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0694
Difference	-0.0001

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

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

Note 5 Reconciling Items

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 83,915		Principal Adjustment on DVA Continuity Schedule
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			If "no", please provide an explanation
1a			
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections			
1b			
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
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 Differences in GA IESO posted rate and rate charged on IESO invoice	\$ (399)		No posted vs actual rate not a principal adjustment
7			
8			
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 83,515
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 80,876
	Unresolved Difference	\$ 2,639
	Unresolved Difference as % of Expected GA Payments to IESO	0.1%



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	- 74,530	-	74,530	8,277,898	-0.9%
Cumulative	- 74,530	-	74,530	-	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 ²
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 years				
5	Variance (eg. Variance due to significant 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			
2			
3			
4			
5			
6			
7			
8			
Total		-	
Total principal adjustments included in last approved balance			
Difference		-	

Note 9 Principal adjustment reconciliation in current application:

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 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

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

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



File Number: EB-2025-0017

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: October 9, 2025

Appendix 4 of 6

Appendix 4 – Revenue Cost Ratio Adjustment Model



Ontario Energy Board

v 1.0

Revenue to Cost Ratio Adjustment Model for 2026 IRM Filers

Unlock Model

Utility Name

Northern Ontario Wires Inc.

Assigned EB Number

EB-2025-0017

Name and Title of Contact

Geoffrey Sutton, CFO

Phone Number

705-272-6669

Email Address

geoffs@nowinc.ca

Last COS Re-based Year

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 Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RESIDENTIAL SERVICE CLASSIFICATION	Customers	kWh	5,182	39,585,261		54.2200	0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Customers	kWh	717	18,203,252		41.2300	0.0230	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Customers	kW	71	56,644,689	156,330	230.3300		2.5593
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Connections	kWh	22	163,953		23.9400	0.0262	
STREET LIGHTING SERVICE CLASSIFICATION	Connections	kW	1,710	491,060	1,468	11.4000		13.4685



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	54.22	0.0000	0.0000				54.22	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	41.23	0.0230	0.0000				41.23	0.0230	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	230.33	0.0000	2.5593				230.33	0.0000	2.5593
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	23.94	0.0262	0.0000				23.94	0.0262	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	11.40	0.0000	13.4685				11.40	0.0000	13.4685

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 B	Re-based Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
RESIDENTIAL SERVICE CLASSIFICATION	5,182	39,585,261	0	54.22	0.0000	0.0000	3,371,616	0	0	3,371,616	100.0%	0.0%	0.0%	67.4%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	717	18,203,252	0	41.23	0.0230	0.0000	354,743	418,675	0	773,418	45.9%	54.1%	0.0%	15.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	71	56,644,689	156,330	230.33	0.0000	2.5593	196,241	0	400,095	596,337	32.9%	0.0%	67.1%	11.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	22	163,953	0	23.94	0.0262	0.0000	6,320	4,296	0	10,616	59.5%	40.5%	0.0%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	1,710	491,060	1,468	11.40	0.0000	13.4685	233,928	0	19,772	253,700	92.2%	0.0%	7.8%	5.1%
							4,162,849	422,970	419,867	5,005,686				100.0%
							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 Year 2025	Transition Year 1 2026	Transition Year 2 2027	Transition Year 3 2028	Transition Year 4 2029	Transition Year 5 2030
RESIDENTIAL SERVICE CLASSIFICATION	No Change	101.50%	101.50%	101.50%	101.50%	101.50%	101.50%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	No Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Rebalance	83.81%	tbd	tbd	tbd	tbd	tbd
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	No Change	103.36%	103.36%	103.36%	103.36%	103.36%	103.36%
STREET LIGHTING SERVICE CLASSIFICATION	Change	77.72%	79.29%	80.00%	80.00%	80.00%	80.00%



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 A		Offsets E = D * C
RESIDENTIAL SERVICE CLASSIFICATION	169,289	66.38%	169,289
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	32,523	12.75%	32,523
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	42,690	16.74%	42,690
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	546	0.21%	546
STREET LIGHTING SERVICE CLASSIFICATION	9,967	3.91%	9,967
	255,015	100.00%	255,015
	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	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	62,919	104,865	0.6000	2.5593	156,330	2.1568
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	No						
STREET LIGHTING SERVICE CLASSIFICATION	No						
		<u>62,919</u>	<u>104,865</u>			<u>156,330</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	Billed kWh	Billed kW	Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW	Revenue Requirement from Rates	Allocated Revenue Offset	Adjusted Revenue
	A	B	C	D	E	F	$G = A * D * 12$	$H = B * E$	$I = C * F$	$J = G + H + I$	K	$L = J + K$
RESIDENTIAL SERVICE CLASSIFICATION	5,182	39,585,261	0	54.22	0.0000	0.0000	3,371,616	0	0	3,371,616	169,289	3,540,905
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	717	18,203,252	0	41.23	0.0230	0.0000	354,743	418,675	0	773,418	32,523	805,941
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	71	56,644,689	156,330	230.33	0.0000	2.1568	196,241	0	337,176	533,418	42,690	576,108
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	22	163,953	0	23.94	0.0262	0.0000	6,320	4,296	0	10,616	546	11,162
STREET LIGHTING SERVICE CLASSIFICATION	1,710	491,060	1,468	11.40	0.0000	13.4685	233,928	0	19,772	253,700	9,967	263,667
							4,162,849	422,970	356,948	4,942,767	255,015	5,197,782
							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	Adjusted Revenue A	Current Revenue Cost Ratio B	Re-Allocated Cost C = A / B	Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
RESIDENTIAL SERVICE CLASSIFICATION	\$ 3,540,905	1.02	\$ 3,488,577	1.01	\$ 3,540,905	-\$ 0	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 805,941	1.20	\$ 671,617	1.20	\$ 805,941	\$ 0	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 576,108	0.84	\$ 687,397	0.83	\$ 570,781	-\$ 5,326	-0.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 11,162	1.03	\$ 10,799	1.03	\$ 11,162	-\$ 0	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	\$ 263,667	0.78	\$ 339,252	0.79	\$ 268,993	\$ 5,326	2.0%
	\$ 5,197,782		\$ 5,197,642		\$ 5,197,782	\$ 0	0.0%

Out of Balance -

Final ?



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	\$ 3,540,905	\$ 169,289	\$ 3,371,616	\$ -	\$ 3,371,616
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 805,941	\$ 32,523	\$ 773,418	\$ -	\$ 773,418
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 570,781	\$ 42,690	\$ 528,091	\$ 62,919	\$ 591,010
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 11,162	\$ 546	\$ 10,616	\$ -	\$ 10,616
STREET LIGHTING SERVICE CLASSIFICATION	\$ 268,993	\$ 9,967	\$ 259,026	\$ -	\$ 259,026
	<u>\$ 5,197,782</u>	<u>\$ 255,015</u>	<u>\$ 4,942,767</u>	<u>\$ 62,919</u>	<u>\$ 5,005,686</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 %	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	\$ 3,371,616	100.0%	0.0%	0.0%	\$ 3,371,616	\$ -	\$ -	\$ 3,371,616
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 773,418	45.9%	54.1%	0.0%	\$ 354,743	\$ 418,675	\$ -	\$ 773,418
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 591,010	32.9%	0.0%	67.1%	\$ 194,488	\$ -	\$ 396,522	\$ 591,010
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 10,616	59.5%	40.5%	0.0%	\$ 6,320	\$ 4,296	\$ -	\$ 10,616
STREET LIGHTING SERVICE CLASSIFICATION	\$ 259,026	92.2%	0.0%	7.8%	\$ 238,839	\$ -	\$ 20,187	\$ 259,026
	<u>\$ 5,005,686</u>				<u>\$ 4,166,007</u>	<u>\$ 422,970</u>	<u>\$ 416,709</u>	<u>\$ 5,005,686</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 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	\$3,371,616	\$ -	\$ -	5,182	39,585,261	0	54.22	-	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 354,743	\$ 418,675	\$ -	717	18,203,252	0	41.23	0.0230	-
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 194,488	\$ -	\$ 396,522	71	56,644,689	156,330	228.27	-	2.5364
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 6,320	\$ 4,296	\$ -	22	163,953	0	23.94	0.0262	-
STREET LIGHTING SERVICE CLASSIFICATION	\$ 238,839	\$ -	\$ 20,187	1,710	491,060	1,468	11.64	-	13.7513



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	
	Distribution		Distribution		Service		Distribution		Required Base		Required Base		Required Base	
	Service Charge	Volumetric Rate kWh	Volumetric Rate kW		Charge		Volumetric Rate kWh	Volumetric Rate kW	Service Charge	Volumetric Rate kWh	Volumetric Rate kWh		Volumetric Rate kW	
	A	B	C		D		E	F	G = A - D	H = B - E			I = C - F	
RESIDENTIAL SERVICE CLASSIFICATION	\$ 54.22	\$ -	\$ -		\$ 54.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 41.23	\$ 0.0230	\$ -		\$ 41.23	\$ 0.0230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	\$ 228.27	\$ -	\$ 2.5364		\$ 230.33	\$ -	\$ 2.5593	\$ -	-\$ 2.06	\$ -	-\$ -	\$ -	0.0229	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 23.94	\$ 0.0262	\$ -		\$ 23.94	\$ 0.0262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STREET LIGHTING SERVICE CLASSIFICATION	\$ 11.64	\$ -	\$ 13.7513		\$ 11.40	\$ -	\$ 13.4685	\$ -	\$ 0.24	\$ -	\$ -	\$ -	0.2828	



File Number: EB-2025-0017

Exhibit: 1

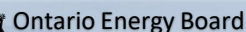
Tab: 2

Schedule: 1

Date Filed: October 9, 2025

Appendix 5 of 6

Appendix 5 – Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

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

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

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

Table 1

[illegible]

Table 2

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0563		
Proposed/Approved Loss Factor	1.0563		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment		750	\$ (11.34)		750	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	750	\$ 0.53	\$ -	750	\$ -	\$ (0.53)	-100.00%
Sub-Total A (excluding pass through)			\$ 39.35			\$ 42.88	\$ 3.54	8.98%
Line Losses on Cost of Power	\$ 0.0990	42	\$ 4.18	\$ 0.0990	42	\$ 4.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0004	750	\$ (0.30)	\$ 0.0011	750	\$ 0.83	\$ 1.13	-375.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	750	\$ 1.58	\$ 0.0024	750	\$ 1.80	\$ 0.23	14.29%
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)			\$ 45.30			\$ 50.41	\$ 5.11	11.28%
RTSR - Network	\$ 0.0135	792	\$ 10.70	\$ 0.0123	792	\$ 9.74	\$ (0.95)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	792	\$ 4.04	\$ 0.0043	792	\$ 3.41	\$ (0.63)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.03			\$ 63.56	\$ 3.53	5.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	792	\$ 3.57	\$ 0.0045	792	\$ 3.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	792	\$ 1.19	\$ 0.0015	792	\$ 1.19	\$ -	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)			\$ 139.32			\$ 142.84	\$ 3.53	2.53%
HST	13%		\$ 18.11	13%		\$ 18.57	\$ 0.46	2.53%
Ontario Electricity Rebate	13.1%		\$ (18.25)	13.1%		\$ (18.71)	\$ (0.46)	-
Total Bill on TOU			\$ 139.18			\$ 142.70	\$ 3.52	2.53%

In the manager's summary, discuss the reas:

In the manager's summary, discuss the reas:

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.23	1	\$ 41.23	\$ 42.76	1	\$ 42.76	\$ 1.53	3.71%
Distribution Volumetric Rate	\$ 0.0230	2000	\$ 46.00	\$ 0.0239	2000	\$ 47.80	\$ 1.80	3.91%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0041	2000	\$ 8.20	\$ -	2000	\$ -	\$ (8.20)	-100.00%
Sub-Total A (excluding pass through)			\$ 95.43			\$ 90.56	\$ (4.87)	-5.10%
Line Losses on Cost of Power	\$ 0.0990	113	\$ 11.15	\$ 0.0990	113	\$ 11.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0012	2,000	\$ 2.40	\$ 2.80	-700.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0020	2,000	\$ 4.00	\$ 0.0023	2,000	\$ 4.60	\$ 0.60	15.00%
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)			\$ 110.80			\$ 109.93	\$ (0.87)	-0.79%
RTSR - Network	\$ 0.0128	2,113	\$ 27.04	\$ 0.0116	2,113	\$ 24.51	\$ (2.54)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,113	\$ 10.14	\$ 0.0040	2,113	\$ 8.45	\$ (1.69)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 147.98			\$ 142.89	\$ (5.10)	-3.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,113	\$ 9.51	\$ 0.0045	2,113	\$ 9.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,113	\$ 3.17	\$ 0.0015	2,113	\$ 3.17	\$ -	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)			\$ 358.99			\$ 353.89	\$ (5.10)	-1.42%
HST	13%		\$ 46.67	13%		\$ 46.01	\$ (0.66)	-1.42%
Ontario Electricity Rebate	13.1%		\$ (47.03)	13.1%		\$ (46.36)	\$ 0.67	
Total Bill on TOU			\$ 358.63			\$ 353.54	\$ (5.09)	-1.42%

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

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

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	70,000	kWh
Demand	200	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 230.33	1	\$ 230.33	\$ 236.72	1	\$ 236.72	\$ 6.39	2.77%
Distribution Volumetric Rate	\$ 2.5593	200	\$ 511.86	\$ 2.6302	200	\$ 526.04	\$ 14.18	2.77%
Fixed Rate Riders	\$ (35.55)	1	\$ (35.55)	\$ (15.08)	1	\$ (15.08)	\$ 20.47	-57.58%
Volumetric Rate Riders	\$ 0.1646	200	\$ (32.92)	\$ 0.1417	200	\$ (28.34)	\$ 4.58	-13.91%
Sub-Total A (excluding pass through)			\$ 673.72			\$ 719.34	\$ 45.62	6.77%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0440	200	\$ (8.80)	\$ 0.4870	200	\$ 97.40	\$ 106.20	-1206.82%
CBR Class B Rate Riders	\$ 0.0416	200	\$ 8.32	\$ 0.1769	200	\$ 35.38	\$ 27.06	325.24%
GA Rate Riders	\$ 0.0030	70,000	\$ 210.00	\$ 0.0025	70,000	\$ 175.00	\$ (35.00)	-16.67%
Low Voltage Service Charge	\$ 0.7513	200	\$ 150.26	\$ 0.8532	200	\$ 170.64	\$ 20.38	13.56%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,033.50			\$ 1,197.76	\$ 164.26	15.89%
RTSR - Network	\$ 5.1161	200	\$ 1,023.22	\$ 4.6503	200	\$ 930.06	\$ (93.16)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9017	200	\$ 380.34	\$ 1.5922	200	\$ 318.44	\$ (61.90)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,437.06			\$ 2,446.26	\$ 9.20	0.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	73,941	\$ 332.73	\$ 0.0045	73,941	\$ 332.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	73,941	\$ 110.91	\$ 0.0015	73,941	\$ 110.91	\$ -	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	73,941	\$ 11,800.98	\$ 0.1596	73,941	\$ 11,800.98	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 14,681.94			\$ 14,691.14	\$ 9.20	0.06%
HST	13%		\$ 1,908.65	13%		\$ 1,909.85	\$ 1.20	0.06%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 16,590.59			\$ 16,600.99	\$ 10.40	0.06%

In the manager's summary, discuss the reasons for the changes in the rates.

In the manager's summary, discuss the reasons for the changes in the rates.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	625	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 23.94	1	\$ 23.94	\$ 24.83	1	\$ 24.83	\$ 0.89	3.72%
Distribution Volumetric Rate	\$ 0.0262	625	\$ 16.38	\$ 0.0272	625	\$ 17.00	\$ 0.63	3.82%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0050	625	\$ (3.13)	\$ -	625	\$ -	\$ 3.13	-100.00%
Sub-Total A (excluding pass through)			\$ 37.19			\$ 41.83	\$ 4.64	12.48%
Line Losses on Cost of Power	\$ 0.1596	35	\$ 5.62	\$ 0.1596	35	\$ 5.62	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	625	\$ -	\$ 0.0012	625	\$ 0.75	\$ 0.75	
CBR Class B Rate Riders	\$ 0.0001	625	\$ 0.06	\$ 0.0004	625	\$ 0.25	\$ 0.19	300.00%
GA Rate Riders	\$ 0.0030	625	\$ 1.88	\$ 0.0025	625	\$ 1.56	\$ (0.31)	-16.67%
Low Voltage Service Charge	\$ 0.0020	625	\$ 1.25	\$ 0.0023	625	\$ 1.44	\$ 0.19	15.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	625	\$ -	\$ -	625	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45.99			\$ 51.45	\$ 5.45	11.85%
RTSR - Network	\$ 0.0128	660	\$ 8.45	\$ 0.0116	660	\$ 7.66	\$ (0.79)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	660	\$ 3.17	\$ 0.0040	660	\$ 2.64	\$ (0.53)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 57.61			\$ 61.74	\$ 4.13	7.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	660	\$ 2.97	\$ 0.0045	660	\$ 2.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	660	\$ 0.99	\$ 0.0015	660	\$ 0.99	\$ -	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	625	\$ 99.75	\$ 0.1596	625	\$ 99.75	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 161.57			\$ 165.71	\$ 4.13	2.56%
HST	13%		\$ 21.00	13%		\$ 21.54	\$ 0.54	2.56%
Ontario Electricity Rebate	13.1%		\$ (21.17)	13.1%		\$ (21.71)		
Total Bill on Average IESO Wholesale Market Price			\$ 182.58			\$ 187.25	\$ 4.67	2.56%

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

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

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	13,667	kWh
Demand	41	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.40	570	\$ 6,498.00	\$ 12.07	570	\$ 6,879.90	\$ 381.90	5.88%
Distribution Volumetric Rate	\$ 13.4685	40.776667	\$ 549.20	\$ 14.2601	40.77666667	\$ 581.48	\$ 32.28	5.88%
Fixed Rate Riders	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Volumetric Rate Riders	\$ 16.7086	40.776667	\$ (681.32)	\$ -	40.77666667	\$ -	\$ 681.32	-100.00%
Sub-Total A (excluding pass through)			\$ 6,365.88			\$ 7,461.38	\$ 1,095.50	17.21%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0313	41	\$ (1.28)	\$ 0.4238	41	\$ 17.28	\$ 18.56	-1453.99%
CBR Class B Rate Riders	\$ 0.0397	41	\$ 1.62	\$ 0.1495	41	\$ 6.10	\$ 4.48	276.57%
GA Rate Riders	\$ 0.0030	13,667	\$ 41.00	\$ 0.0025	13,667	\$ 34.17	\$ (6.83)	-16.67%
Low Voltage Service Charge	\$ 0.5807	41	\$ 23.68	\$ 0.6638	41	\$ 27.07	\$ 3.39	14.31%
Smart Meter Entity Charge (if applicable)	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	570	\$ -	\$ -	570	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	41	\$ -	\$ -	41	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6,430.90			\$ 7,545.99	\$ 1,115.09	17.34%
RTSR - Network	\$ 3.8587	41	\$ 157.34	\$ 3.5074	41	\$ 143.02	\$ (14.32)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4698	41	\$ 59.93	\$ 1.2306	41	\$ 50.18	\$ (9.75)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 6,648.18			\$ 7,739.19	\$ 1,091.01	16.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	14,436	\$ 64.96	\$ 0.0045	14,436	\$ 64.96	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	14,436	\$ 21.65	\$ 0.0015	14,436	\$ 21.65	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	14,436	\$ 2,304.00	\$ 0.1596	14,436	\$ 2,304.00	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 9,038.80			\$ 10,129.81	\$ 1,091.01	12.07%
HST	13%		\$ 1,175.04	13%		\$ 1,316.88	\$ 141.83	12.07%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 10,213.84			\$ 11,446.68	\$ 1,232.84	12.07%

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

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

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	210	kWh	
Demand	-	kW	
Current Loss Factor	1.0563		
Proposed/Approved Loss Factor	1.0563		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
DRP Adjustment		210	\$ (11.34)		210	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	210	\$ 0.15	\$ -	210	\$ -	\$ (0.15)	-100.00%
Sub-Total A (excluding pass through)			\$ 38.97			\$ 42.88	\$ 3.91	10.04%
Line Losses on Cost of Power	\$ 0.0990	12	\$ 1.17	\$ 0.0990	12	\$ 1.17	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0004	210	\$ (0.08)	\$ 0.0011	210	\$ 0.23	\$ 0.32	-375.00%
CBR Class B Rate Riders	\$ 0.0001	210	\$ 0.02	\$ 0.0004	210	\$ 0.08	\$ 0.06	300.00%
GA Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	210	\$ 0.44	\$ 0.0024	210	\$ 0.50	\$ 0.06	14.29%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	210	\$ -	\$ -	210	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.94			\$ 45.29	\$ 4.35	10.64%
RTSR - Network	\$ 0.0135	222	\$ 2.99	\$ 0.0123	222	\$ 2.73	\$ (0.27)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	222	\$ 1.13	\$ 0.0043	222	\$ 0.95	\$ (0.18)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.06			\$ 48.97	\$ 3.91	8.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	222	\$ 1.00	\$ 0.0045	222	\$ 1.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	222	\$ 0.33	\$ 0.0015	222	\$ 0.33	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	134	\$ 10.21	\$ 0.0760	134	\$ 10.21	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	38	\$ 4.61	\$ 0.1220	38	\$ 4.61	\$ -	0.00%
TOU - On Peak	\$ 0.1580	38	\$ 5.97	\$ 0.1580	38	\$ 5.97	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 67.44			\$ 71.35	\$ 3.91	5.80%
HST	13%		\$ 8.77	13%		\$ 9.28	\$ 0.51	5.80%
Ontario Electricity Rebate	13.1%		\$ (8.83)	13.1%		\$ (9.35)	\$ (0.51)	-5.80%
Total Bill on TOU			\$ 67.37			\$ 71.28	\$ 3.91	5.80%

In the manager's summary, discuss the reasons for the change in the distribution component of the bill.

In the manager's summary, discuss the reasons for the change in the delivery component of the bill.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0563
Proposed/Approved Loss Factor	1.0563

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.22	1	\$ 54.22	\$ 56.23	1	\$ 56.23	\$ 2.01	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ (11.34)		750	\$ (13.35)	\$ (2.01)	17.72%
Fixed Rate Riders	\$ (4.06)	1	\$ (4.06)	\$ -	1	\$ -	\$ 4.06	-100.00%
Volumetric Rate Riders	\$ 0.0007	750	\$ 0.53	\$ -	750	\$ -	\$ (0.53)	-100.00%
Sub-Total A (excluding pass through)			\$ 39.35			\$ 42.88	\$ 3.54	8.98%
Line Losses on Cost of Power	\$ 0.1596	42	\$ 6.74	\$ 0.1596	42	\$ 6.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0004	750	\$ (0.30)	\$ 0.0011	750	\$ 0.83	\$ 1.13	-375.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ 0.0030	750	\$ 2.25	\$ 0.0025	750	\$ 1.88	\$ (0.38)	-16.67%
Low Voltage Service Charge	\$ 0.0021	750	\$ 1.58	\$ 0.0024	750	\$ 1.80	\$ 0.23	14.29%
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)			\$ 50.10			\$ 54.84	\$ 4.73	9.45%
RTSR - Network	\$ 0.0135	792	\$ 10.70	\$ 0.0123	792	\$ 9.74	\$ (0.95)	-8.89%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	792	\$ 4.04	\$ 0.0043	792	\$ 3.41	\$ (0.63)	-15.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 64.84			\$ 67.99	\$ 3.15	4.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	792	\$ 3.57	\$ 0.0045	792	\$ 3.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	792	\$ 1.19	\$ 0.0015	792	\$ 1.19	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 189.29			\$ 192.44	\$ 3.15	1.66%
HST 13%			\$ 24.61	13%		\$ 25.02	\$ 0.41	1.66%
Ontario Electricity Rebate 13.1%			\$ (24.80)	13.1%		\$ (25.21)		
Total Bill on Non-RPP Avg. Price			\$ 213.90			\$ 217.46	\$ 3.56	1.66%

In the manager's summary, discuss the reasons for the change in the distribution charge.

In the manager's summary, discuss the reasons for the change in the delivery charge.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.23	1	\$ 41.23	\$ 42.76	1	\$ 42.76	\$ 1.53	3.71%
Distribution Volumetric Rate	\$ 0.0230	2000	\$ 46.00	\$ 0.0239	2000	\$ 47.80	\$ 1.80	3.91%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0041	2000	\$ 8.20	\$ -	2000	\$ -	\$ (8.20)	-100.00%
Sub-Total A (excluding pass through)			\$ 95.43			\$ 90.56	\$ (4.87)	-5.10%
Line Losses on Cost of Power	\$ 0.1596	113	\$ 17.97	\$ 0.1596	113	\$ 17.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0012	2,000	\$ 2.40	\$ 2.80	-700.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ 0.0030	2,000	\$ 6.00	\$ 0.0025	2,000	\$ 5.00	\$ (1.00)	-16.67%
Low Voltage Service Charge	\$ 0.0020	2,000	\$ 4.00	\$ 0.0023	2,000	\$ 4.60	\$ 0.60	15.00%
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)			\$ 123.62			\$ 121.75	\$ (1.87)	-1.51%
RTSR - Network	\$ 0.0128	2,113	\$ 27.04	\$ 0.0116	2,113	\$ 24.51	\$ (2.54)	-9.38%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,113	\$ 10.14	\$ 0.0040	2,113	\$ 8.45	\$ (1.69)	-16.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 160.80			\$ 154.71	\$ (6.10)	-3.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,113	\$ 9.51	\$ 0.0045	2,113	\$ 9.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,113	\$ 3.17	\$ 0.0015	2,113	\$ 3.17	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 492.68			\$ 486.58	\$ (6.10)	-1.24%
HST	13%		\$ 64.05	13%		\$ 63.26	\$ (0.79)	-1.24%
Ontario Electricity Rebate	13.1%		\$ (64.54)	13.1%		\$ (63.74)		
Total Bill on Non-RPP Avg. Price			\$ 556.73			\$ 549.84	\$ (6.89)	-1.24%

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

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

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	70,000	kWh
Demand	200	kW
Current Loss Factor	1.0563	
Proposed/Approved Loss Factor	1.0563	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 230.33	1	\$ 230.33	\$ 236.72	1	\$ 236.72	\$ 6.39	2.77%
Distribution Volumetric Rate	\$ 2.5593	200	\$ 511.86	\$ 2.6302	200	\$ 526.04	\$ 14.18	2.77%
Fixed Rate Riders	\$ (35.55)	1	\$ (35.55)	\$ (15.08)	1	\$ (15.08)	\$ 20.47	-57.58%
Volumetric Rate Riders	\$ 0.1646	200	\$ (32.92)	\$ 0.1417	200	\$ (28.34)	\$ 4.58	-13.91%
Sub-Total A (excluding pass through)			\$ 673.72			\$ 719.34	\$ 45.62	6.77%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0440	200	\$ (8.80)	\$ 0.4870	200	\$ 97.40	\$ 106.20	-1206.82%
CBR Class B Rate Riders	\$ 0.0416	200	\$ 8.32	\$ 0.1769	200	\$ 35.38	\$ 27.06	325.24%
GA Rate Riders	\$ 0.0030	70,000	\$ 210.00	\$ 0.0025	70,000	\$ 175.00	\$ (35.00)	-16.67%
Low Voltage Service Charge	\$ 0.7513	200	\$ 150.26	\$ 0.8532	200	\$ 170.64	\$ 20.38	13.56%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,033.50			\$ 1,197.76	\$ 164.26	15.89%
RTSR - Network	\$ 5.1161	200	\$ 1,023.22	\$ 4.6503	200	\$ 930.06	\$ (93.16)	-9.10%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9017	200	\$ 380.34	\$ 1.5922	200	\$ 318.44	\$ (61.90)	-16.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,437.06			\$ 2,446.26	\$ 9.20	0.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	73,941	\$ 332.73	\$ 0.0045	73,941	\$ 332.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	73,941	\$ 110.91	\$ 0.0015	73,941	\$ 110.91	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	73,941	\$ 11,800.98	\$ 0.1596	73,941	\$ 11,800.98	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 14,681.69			\$ 14,690.89	\$ 9.20	0.06%
HST	13%		\$ 1,908.62	13%		\$ 1,909.82	\$ 1.20	0.06%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 16,590.31			\$ 16,600.71	\$ 10.40	0.06%

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

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



File Number: EB-2025-0017

Exhibit: 1

Tab: 2

Schedule: 1

Date Filed: October 9, 2025

Appendix 6 of 6

Appendix 6 – 2026 IRM Checklist

2026 IRM Checklist

Northern Ontario Wires Inc.

EB-2025-0017

Date: October 9, 2025

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	E1\T1\S5
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	E1\T1\S2, #7
3	Completed Rate Generator Model and supplementary work forms in Excel format	E1\T2\S1 Appendix 2, 3, 4
3	Current tariff sheet, PDF	E1\T2\S1 Appendix 1
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	E1\T1\S5
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	E1\T1\S5, pg 3, 14
3	Distributor's internet address	E1\T1\S4
3	Text searchable PDF format for all documents	Done
3	2026 IRM Checklist	Done
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	E1\T1\S3 E1\T1\S5 pg 13 11
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	E1\T1\S5 pg 2 126
5	File the Commodity Accounts Analysis Workform	E1\T2\S1 Appendix 3
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	E1\T2\S1 Appendix 4
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
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	E1\T2\S1 Appendix 4 E1\T1\S5, pg 13, 15
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%	E1\T1\S5, pg 15, 122
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	E1\T1\S5, pg 7, 14
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	E1\T1\S5, pg 6, 116 E1\T1\S5, pg 8-9
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	E1\T1\S5, pg 7, 14
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	E1\T1\S5, pg 10, 11
9	Provide proposed Low Voltage rates by customer class to reflect these costs	E1\T1\S5, pg 10, 11
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	E1\T2\S1 Appendix 2
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)	Balances Reconcile, no change noted
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	E1\T1\S5 pg 12 18
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	E1\T1\S5 pg 12 11
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	E1\T1\S5 pg 11 122-24
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	E1\T1\S5 pg 11 14-5
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	E1\T2\S1 Appendix 3
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	N/A
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	E1\T2\S1 Appendix 2
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	E1\T1\S5 pg 12 14
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	E1\T1\S5 pg 12 14-6
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	E1\T1\S5 pg 9 18
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

2026 IRM Checklist

Northern Ontario Wires Inc.

EB-2025-0017

Date: October 9, 2025

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
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	E1\T2\S1 Appendix 2
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	E1\T1\S5 pg 3 18-20
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	N/A
20 - 21	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
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