



October 9, 2025

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2025-0038

Fort Frances Power Corporation is submitting our 2026 Annual Incentive Regulation Index rate application today to meet the Tranche 2 filing deadline of October 9th, 2025.

As per OEB communications March 16, 2020, an electronic copy has been submitted through the Board's Regulatory Electronic Submission System ("RESS").

All of which is respectfully submitted for the Board's consideration.

Sincerely:

Marah Trivers

Marah Trivers
Finance and Regulatory Officer

Att.

Fort Frances Power Corporation



2026

**Incentive Regulation
Mechanism Rate Application**

EB-2025-0038

Submitted October 9, 2025

EB-2025-0038

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, c.15,
(Schedule B);

AND IN THE MATTER OF an Application by Fort Frances Power Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2026.

APPLICATION

APPLICANTS NAME: Fort Frances Power Corporation

APPLICANTS ADDRESS: 320B Portage Avenue,
Fort Frances, Ontario
P9A 3P9
Attention: Joerg Ruppenstein, President & CEO
Phone: 807-274-9291
Fax: 807-274-9375
Email: info@ffpc.ca
Website: www.ffpc.ca

Larry Cousineau, Chairman
Fort Frances Power Corporation

Marah Trivers, Finance & Regulatory Officer
Phone: 807-274-9291

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CERTIFICATION OF EVIDENCE

As President & CEO of Fort Frances Power Corporation, I certify that, to the best of my knowledge, the evidence filed in Fort Frances Power Corporation's 2026 IRM application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the Ontario Energy Board's *Filing Requirements For Electricity Distribution Rate Applications* revised on June 19, 2025.

Fort Frances Power Corporation has assessed internal controls and processes, and to the best of my knowledge, has sufficient controls in place to ensure accuracy, consistency and completeness in the preparation, review, verification, and oversight of any account balances requested for disposal, including regular monthly/quarterly reviews and annual third-party auditor reviews.



Joerg Ruppenstein

President & CEO

Fort Frances Power Corporation

MANAGER'S SUMMARY

Introduction

Fort Frances Power Corporation ("FFPC") owns and operates the electricity distribution system located within the municipal boundaries of the Town of Fort Frances.

FFPC filed a complete cost of service application EB-2013-0130 with the Ontario Energy Board (the "Board") on February 14, 2014, under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that FFPC charges for electricity distribution, to be effective May 1, 2014. On August 14, 2014, the Board issued its Decision and Order ("the Decision") in regard to FFPC's 2014 cost of service rate application.

This application is FFPC's fourth Electricity Distribution Rate application under the Board's 4th Generation Incentive Rate-setting Methodology, Annual IR Index. FFPC is applying for an Order or Orders approving the proposed distribution rates as set out in Appendix B of this Application and believes the rates and charges to be just and reasonable pursuant to Section 78 of the OEB Act.

FFPC has relied on *Filing Requirements for Electricity Distribution Rate Applications Filed in 2025 for Rates Taking Effect in 2026, Chapter 3 Incentive Rate-Setting Applications*, dated June 19, 2025, including the documents listed in Appendix B: Key References in order to prepare this application.

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, FFPC 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.

The Applicant requests that this 4th Generation Annual IR Application be disposed of by way of a written hearing.

FFPC relied on the Board's 2025 rate model to prepare this submission, which consisted of the following two Excel-based files:

- 2026 IRM Rate Generator – issued July 19, 2025
- Commodity Accounts Analysis Work Form – updated July 4, 2025

The rates and other adjustments being applied for and as calculated using the models above include the following:

- An Annual IR Index Adjustment in accordance with *Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications*.
- An adjustment of Retail Transmission Service Rates established in accordance with *Board Guideline G-2008-001 – Electricity Distribution Retail Transmission Service Rates, Revisions 4.0*, issued June 28, 2012, along with subsequent updates to the Uniform Transmission Rates.
- Deferral and Variance Account Balances Group 1 Recovery Rate Riders in accordance with *Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications*, issued June 19, 2025 and *The EDDVAR Report* issued July 31, 2009.

2. Distributor's Profile

Fort Frances Power Corporation (FFPC) is a not-for-profit local distribution company whose sole shareholder is the Corporation of the Town of Fort Frances. FFPC operates under a rate minimization philosophy that balances necessary distribution system maintenance and re-investment to provide its customers with safe and reliable service at the lowest possible rates. FFPC currently has no debt and operates at a zero percent rate-of-return, in the best interest of its consumers. FFPC may apply for a modest rate-of-return in a future Cost of Service rate application, strictly for the purpose of funding capital reinvestments.

FFPC is unique as its customers, precisely the residents and small businesses of the Town of Fort Frances, are beneficiaries of a historic 1905 Agreement entered into between the Town and the local pulp and paper mill. The 1905 Agreement obligates the mill owner, or more precisely today, the owner of the generation assets on the Rainy River (currently H2O Power LP ("H2O")), to provide to the Town of Fort Frances, in perpetuity, 4,000 horsepower (2.984 Megawatts) at \$14 per horsepower per annum (0.21416 cents per kilowatt hour) "for municipal purposes and for public utilities" [*Fort Frances v Boise Cascade Canada Ltd.*, [1983] 1 SCR 171 at 184].

The 1905 Agreement is filed as a physical bilateral contract with the IESO and represents a financial obligation of H2O. Essentially, for 2.984 Megawatts, which represents approximately 25% of the power purchases of FFPC, H2O pays to the IESO the additional costs of power above 0.21416 cents per kilowatt hour, and the IESO credits FFPC for the Global Adjustment Portion with Uplifts and Energy components being billed to H2O directly due to the Market Renewal changes. FFPC in turn credits its customers who, in effect, pay a blended commodity rate reflecting the benefit of the 1905 Agreement. The annual value of the benefit that customers receive exceeds \$3 million.

The information regarding the historic 1905 agreement is provided to describe FFPC's operating philosophy and should further information be required; please consult FFPC's 2014 Cost of Service rate application EB-2013-0130, Exhibit 1, Executive Summary.

3. Publication Notice

FFPC is proposing that notices related to this Application appear in the *Fort Frances Times* publication. The *Fort Frances Times* has approximately 2,800 paid newspaper subscriptions throughout FFPC's licensed service territory.

An on-line newspaper publication is also available at <http://www.ftime.com/>.

FFPC is also proposing that notices related to this Application appear on FFPC social media platforms, including our website and Facebook page.

4. Annual Adjustment Mechanism

As per Board policy (Chapter 3), distribution rates are to be adjusted according to the Annual IRM Adjustment Mechanism, as established by the Board's Rate Generator model. The calculation is based on the annual percentage change in the inflation factor (currently set at 3.7%) less an X-Factor comprised of a productivity factor (currently set at 0.0%) and the stretch factor, currently set at 0.60%. The Annual IRM Adjustment Mechanism is therefore set to 3.1% by default in the model.

FFPC understands that as the Board determines the final inflation factor, productivity factor and stretch factor, Board staff will update each distributor's Rate Generator model with the final parameters during the application review process.

While the price factor adjustment under this application would apply to fixed and volumetric distribution rates for FFPC, the following rates will not be affected:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- microFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Meter Entity Charge

5. Revenue to Cost Ratio Adjustments

FFPC's most recent revenue-to-cost ratios were set as part of the 2014 Cost of Service Rate Application (EB-2013-0130), and no changes are requested.

6. Retail Transmission Service Rates (RTSR)

FFPC used the 2026 RTSR Adjustment Worksheet contained in the 2026 IRM Rate Generator model to determine the proposed adjustments to the current Retail Transmission Service Rates that were approved in FFPC's 2025 IRM4 rate application EB-2024-0024.

FFPC understands that the worksheet reflects the most current UTRs approved by the Board and that OEB staff will adjust distributor rates once any January 1, 2026 adjustments are determined.

FFPC used the most recent non-loss adjusted billing determinants based on 2025 RRR filing data.

Table 2 below features the RTSR billing determinants used in the model.

Table 2: RRR 2.1.5 – Performance Based Regulation (Table 3) for 2025 annual consumption

Rate Class	Metered consumption in kWhs	Metered consumption in kW
Residential	35,483,047.00	0
General Service < 50 kW	14,393,067.00	0
General Service >= 50 kW	19,672,008.00	57,824
Street Lighting Connections	413,487.00	1,158
Unmetered Scattered Load Connections	62,628.00	0
Total (Auto-Calculated)	70,024,237.00	58,982

Table 3: RTSR Adjusted Billing Determinants

Rate Class	Rate Description	Unit	Rate	Loss Adjusted Billed kWh	Loss Adjusted Billed kW
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0122	36,763,749	0
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021	36,763,749	0
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	14,789,578	0
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	14,789,578	0
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.5055	19,599,202	47,221
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7418	19,599,202	47,221
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	65,572	0
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3978		1,153
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5736		1,153

FFPC included the proposed RTSR rates from FFPC's 2025 RTSR worksheet, which may be updated by the Board, to incorporate UTR adjustments approved for 2026 in Table 3.

Table 4: Proposed RTSR Charges Pending UTR Adjustment

Rate Class	Network Charge		Connection Charges	
	Current	Proposed	Current	Proposed
Residential	\$0.0121	\$0.0122	\$0.0021	\$0.0021
GS<50 kW	\$0.0108	\$0.0109	\$0.0018	\$0.0018
GS 50 to 4,999 kW	\$4.4830	\$4.5055	\$0.7373	\$0.7418
Unmetered Scattered Load	\$0.0108	\$0.0109	\$0.0018	\$0.0018
Street Lighting	\$3.3809	\$3.3978	\$0.5701	\$0.5736

7. Review and Disposition of Group 1 Deferral/Variance Accts

Chapter 3 of the Board’s Filing Requirements and the EDDVAR Report, provide direction that under 4th Generation IR, the distributor’s Group 1 audited account balances are to be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. As of December 31, 2016 Distributors must file Group 1 balances in their application to determine if the threshold has been met.

FFPC completed Board Staff’s 2026 IRM Rate Generator – Tab 3: ‘Continuity Schedule’, the threshold test resulted in a regulatory balance of \$0.0017 per kWh; FFPC’s DVA balances meet the disposition threshold, as such, FFPC is requesting to dispose of its Group 1 DVA balances.

FFPC confirms the auto populated billing determinants used in the Rate Generator for allocated DVA account balances to be accurate and in accordance with FFPC’s most recent RRR filings.

Threshold Test

Total Claim (including Account 1568)	\$116,943
Total Claim for Threshold Test (All Group 1 Accounts)	\$116,943
Threshold Test (Total claim per kWh) ²	\$0.0017

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

8. Commodity Accounts 1588 and 1589

Section 3.2.6.1 of Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2025 Edition for 2026 Rate Applications states *"Distributors should indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether they 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."*

FFPC last disposed of Account 1588 and 1589 for the years 2023 on a final basis, as part of its 2024 Annual IR Index Rate Application (EB-2023-0022). FFPC is seeking disposition of Account 1588 and 1589 as FFPC met the threshold.

Section 3.2.6.1 of the filing requirements state that *"All distributors must complete and submit the GA Analysis Work Form for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1589 balance as part of their application."*

FFPC completed the GA Analysis Workform which forms Appendix E of this application.

9. LRAM Variance Account

FFPC disposed of its LRAM variance account as part of its 2014 Cost of Service Application (EB-2013-0130) and Incentive Regulation Mechanism Rate Application (EB-2019-0036). FFPC is not applying for disposition of LRAMVA residual balance in this application and is requesting to write off the small residual balance. During the 2021 IRM Application EB-2020-0023 FFPC responded to Staff questions that “FFPC intends this to be the only LRAMVA application with no further tracking of incremental saving.” As instructed, the balance has not been included in the Continuity Schedule.

10. Shared Tax Savings

As part of FFPC’s 2014 Cost of Service rate rebasing proceeding, the Board approved FFPC’s Corporate Tax Rate to be 0%, to recognize the utility’s unique “not-for-profit” operating model. Accordingly, FFPC does not have a Corporate Tax Expense included as part of its rate base.

The Sharing of Tax Amount (50%) does not apply to FFPC and to this application, and as such the “STS - Tax Change” and “Shared Tax - Rate Ride” tabs of the rate generator were not completed.

As per the OEB’s July 25, 2019, letter, FFPC recorded the impacts of CCA rule changes to Account 1592 – PILs and Tax Variance for the period November 21, 2018 until the effective date of FFPC’s next cost-based rate order. FFPC will bring forward any amounts tracked in this account for review and disposition during FFPC’s next Cost of Service rate application.

11. Incremental Capital Module

FFPC is not applying for incremental capital relief during the IRM term within this application.

12. Z-Factor Claims

FFPC is not applying for Z-Factor cost claims within this application.

13. Specific Service Charge, Allowances and Loss Factors

FFPC is requesting the continuation of current Specific Service Charges, Allowances, and Loss Factors as previously approved by the Board (EB-2013-0130).

14. MicroFIT Generator Service Charge

FFPC is requesting the continuation of the current monthly service charge of \$5.00 as communicated in the Board's November 19, 2024 letter to all distributors.

15. Current Tariff Sheets

FFPC's current tariff sheets are provided in Appendix A of this application.

16. Proposed Tariff Sheets

FFPC's proposed tariff sheets are provided in Appendix B of this application. FFPC has also submitted an Excel version of Proposed Tariff Sheets along with this submission.

17. Bill Impact Summary

FFPC's Bill Impact calculations are provided in Appendix C.

Table 7: Bill Impacts on Proposed May 1, 2026 rates

Rate Class	Bill Impact Quantity		Bill Calculation Total		Difference	
	kWh	kW	Current	Proposed	\$	%
Residential	750		\$134.69	\$135.71	\$1.02	0.76%
GS<50 kW	2,000		\$327.86	\$329.35	\$1.49	0.45%
GS 50 to 4,999 kW	31,800	100	\$7,620.24	\$7,658.15	\$37.91	0.50%
Unmetered Scattered Load	800		\$503.73	\$513.61	\$9.88	1.96%
Street Lighting	28,100	96	\$9,503.71	\$9,605.51	\$101.80	1.07%

The proposed rates will result in a rate increase of 0.76% to Residential customers, 0.45% to General Service Less than 50 kW customers, 0.50% to GS 50 to 4,999 kW customers, 1.96% to Unmetered Scattered Load customers and 1.07% to Street Lighting Services.

Fort Frances Power Corporation

APPENDIX A

Current Tariff Sheets

SCHEDULE A
DECISION AND RATE ORDER
FORT FRANCES POWER CORPORATION
TARIFF OF RATES AND CHARGES
EB-2024-0024
MARCH 20, 2025

Fort Frances Power Corporation

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

EB-2024-0024

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

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

Fort Frances Power Corporation

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

EB-2024-0024

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	54.18
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0124
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0011
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

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EB-2024-0024

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	214.85
Distribution Volumetric Rate	\$/kW	3.2412
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.3836
Retail Transmission Rate - Network Service Rate	\$/kW	4.4830
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7373

Fort Frances Power Corporation
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

EB-2024-0024

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

Fort Frances Power Corporation

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

EB-2024-0024

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on a detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	47.57
Distribution Volumetric Rate	\$/kWh	0.0109
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0011
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

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

EB-2024-0024

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATE 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)	\$	2.02
Distribution Volumetric Rate	\$/kW	5.1984
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.4027
Retail Transmission Rate - Network Service Rate	\$/kW	3.3809
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5701

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

Fort Frances Power Corporation
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

EB-2024-0024

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	\$	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)

Fort Frances Power Corporation

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

EB-2024-0024

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

Fort Frances Power Corporation

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

EB-2024-0024

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

Fort Frances Power Corporation

APPENDIX B

Proposed Tariff Sheets

Fort Frances Power Corporation

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

EB-2025-0038

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	41.09
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0122
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously
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EB-2025-0038

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	55.86
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0128
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

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**

EB-2025-0038

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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

Fort Frances Power Corporation

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

EB-2025-0038

Service Charge	\$	221.51
Distribution Volumetric Rate	\$/kW	3.3417
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.2388
Retail Transmission Rate - Network Service Rate	\$/kW	4.5055
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7659
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7418
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.1261

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0038

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on a detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	49.04
Distribution Volumetric Rate	\$/kWh	0.0112
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0038

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.08
Distribution Volumetric Rate	\$/kW	5.3596
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.2061
Retail Transmission Rate - Network Service Rate	\$/kW	3.3978
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5736

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0038

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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Customer Administration

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

**This schedule supersedes and replaces all previously
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EB-2025-0038

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59

RETAIL SERVICE CHARGES (if applicable)

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

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Fort Frances Power Corporation

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**

EB-2025-0038

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

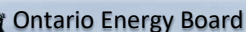
If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

Fort Frances Power Corporation

APPENDIX C

Bill Impacts



 Ontario Energy Board

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	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.85	1	\$ 39.85	\$ 41.09	1	\$ 41.09	\$ 1.24	3.11%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.85			\$ 41.09	\$ 1.24	3.11%
Line Losses on Cost of Power	\$ 0.0990	35	\$ 3.49	\$ 0.0990	35	\$ 3.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0009	750	\$ 0.68	\$ 0.0005	750	\$ 0.38	\$ (0.30)	-44.44%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
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)			\$ 44.44			\$ 45.38	\$ 0.94	2.12%
RTSR - Network	\$ 0.0121	785	\$ 9.50	\$ 0.0122	785	\$ 9.58	\$ 0.08	0.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0021	785	\$ 1.65	\$ 0.0021	785	\$ 1.65	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.59			\$ 56.61	\$ 1.02	1.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	785	\$ 1.18	\$ 0.0015	785	\$ 1.18	\$ -	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)			\$ 134.83			\$ 135.85	\$ 1.02	0.76%
HST	13%		\$ 17.53	13%		\$ 17.66	\$ 0.13	0.76%
Ontario Electricity Rebate	13.1%		\$ (17.66)	13.1%		\$ (17.80)	\$ (0.13)	
Total Bill on TOU			\$ 134.69			\$ 135.71	\$ 1.02	0.76%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.18	1	\$ 54.18	\$ 55.86	1	\$ 55.86	\$ 1.68	3.10%
Distribution Volumetric Rate	\$ 0.0124	2000	\$ 24.80	\$ 0.0128	2000	\$ 25.60	\$ 0.80	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 78.98			\$ 81.46	\$ 2.48	3.14%
Line Losses on Cost of Power	\$ 0.0990	94	\$ 9.31	\$ 0.0990	94	\$ 9.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	2,000	\$ 2.20	\$ 0.0005	2,000	\$ 1.00	\$ (1.20)	-54.55%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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)			\$ 90.91			\$ 92.19	\$ 1.28	1.41%
RTSR - Network	\$ 0.0108	2,094	\$ 22.62	\$ 0.0109	2,094	\$ 22.82	\$ 0.21	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 117.29			\$ 118.78	\$ 1.49	1.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,094	\$ 3.14	\$ 0.0015	2,094	\$ 3.14	\$ -	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)			\$ 328.19			\$ 329.68	\$ 1.49	0.45%
HST	13%		\$ 42.66	13%		\$ 42.86	\$ 0.19	0.45%
Ontario Electricity Rebate	13.1%		\$ (42.99)	13.1%		\$ (43.19)	\$ (0.20)	
Total Bill on TOU			\$ 327.86			\$ 329.35	\$ 1.49	0.45%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	31,800	kWh
Demand	100	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 214.85	1	\$ 214.85	\$ 221.51	1	\$ 221.51	\$ 6.66	3.10%
Distribution Volumetric Rate	\$ 3.2412	100	\$ 324.12	\$ 3.3417	100	\$ 334.17	\$ 10.05	3.10%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 538.97			\$ 555.68	\$ 16.71	3.10%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.3836	100	\$ 38.36	\$ 0.2388	100	\$ 23.88	\$ (14.48)	-37.75%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	31,800	\$ 130.38	\$ 0.0050	31,800	\$ 159.00	\$ 28.62	21.95%
Low Voltage Service Charge	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 707.71			\$ 738.56	\$ 30.85	4.36%
RTSR - Network	\$ 4.4830	100	\$ 448.30	\$ 4.5055	100	\$ 450.55	\$ 2.25	0.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.7373	100	\$ 73.73	\$ 0.7418	100	\$ 74.18	\$ 0.45	0.61%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,229.74			\$ 1,263.29	\$ 33.55	2.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	33,295	\$ 149.83	\$ 0.0045	33,295	\$ 149.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	33,295	\$ 49.94	\$ 0.0015	33,295	\$ 49.94	\$ -	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	33,295	\$ 5,313.82	\$ 0.1596	33,295	\$ 5,313.82	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,743.58			\$ 6,777.13	\$ 33.55	0.50%
HST	13%		\$ 876.66	13%		\$ 881.03	\$ 4.36	0.50%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 7,620.24			\$ 7,658.15	\$ 37.91	0.50%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	800	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47.57	6	\$ 285.42	\$ 49.04	6	\$ 294.24	\$ 8.82	3.09%
Distribution Volumetric Rate	\$ 0.0109	800	\$ 8.72	\$ 0.0112	800	\$ 8.96	\$ 0.24	2.75%
Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 294.14			\$ 303.20	\$ 9.06	3.08%
Line Losses on Cost of Power	\$ 0.1596	38	\$ 6.00	\$ 0.1596	38	\$ 6.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	800	\$ 0.88	\$ 0.0006	800	\$ 0.48	\$ (0.40)	-45.45%
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 301.02			\$ 309.68	\$ 8.66	2.88%
RTSR - Network	\$ 0.0108	838	\$ 9.05	\$ 0.0109	838	\$ 9.13	\$ 0.08	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	838	\$ 1.51	\$ 0.0018	838	\$ 1.51	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 311.57			\$ 320.32	\$ 8.74	2.81%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	838	\$ 3.77	\$ 0.0045	838	\$ 3.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	838	\$ 1.26	\$ 0.0015	838	\$ 1.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	6	\$ 1.50	\$ 0.25	6	\$ 1.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	800	\$ 127.68	\$ 0.1596	800	\$ 127.68	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 445.78			\$ 454.52	\$ 8.74	1.96%
HST	13%		\$ 57.95	13%		\$ 59.09	\$ 1.14	1.96%
Ontario Electricity Rebate	13.1%		\$ (58.40)	13.1%		\$ (59.54)	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 503.73			\$ 513.61	\$ 9.88	1.96%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	28,100	kWh
Demand	96	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.02	1104	\$ 2,230.08	\$ 2.08	1104	\$ 2,296.32	\$ 66.24	2.97%
Distribution Volumetric Rate	\$ 5.1984	96	\$ 499.05	\$ 5.3596	96	\$ 514.52	\$ 15.48	3.10%
Fixed Rate Riders	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,729.13			\$ 2,810.84	\$ 81.72	2.99%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4027	96	\$ 38.66	\$ 0.2061	96	\$ 19.79	\$ (18.87)	-48.82%
CBR Class B Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	28,100	\$ 115.21	\$ 0.0050	28,100	\$ 140.50	\$ 25.29	21.95%
Low Voltage Service Charge	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,883.00			\$ 2,971.13	\$ 88.13	3.06%
RTSR - Network	\$ 3.3809	96	\$ 324.57	\$ 3.3978	96	\$ 326.19	\$ 1.62	0.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.5701	96	\$ 54.73	\$ 0.5736	96	\$ 55.07	\$ 0.34	0.61%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,262.29			\$ 3,352.38	\$ 90.09	2.76%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	29,421	\$ 132.39	\$ 0.0045	29,421	\$ 132.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	29,421	\$ 44.13	\$ 0.0015	29,421	\$ 44.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1104	\$ 276.00	\$ 0.25	1104	\$ 276.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	29,421	\$ 4,695.54	\$ 0.1596	29,421	\$ 4,695.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 8,410.36			\$ 8,500.45	\$ 90.09	1.07%
HST	13%		\$ 1,093.35	13%		\$ 1,105.06	\$ 11.71	1.07%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 9,503.71			\$ 9,605.51	\$ 101.80	1.07%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.85	1	\$ 39.85	\$ 41.09	1	\$ 41.09	\$ 1.24	3.11%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.85			\$ 41.09	\$ 1.24	3.11%
Line Losses on Cost of Power	\$ 0.1596	35	\$ 5.63	\$ 0.1596	35	\$ 5.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0009	750	\$ 0.68	\$ 0.0005	750	\$ 0.38	\$ (0.30)	-44.44%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	750	\$ 3.08	\$ 0.0050	750	\$ 3.75	\$ 0.68	21.95%
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
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)			\$ 49.65			\$ 51.26	\$ 1.62	3.25%
RTSR - Network	\$ 0.0121	785	\$ 9.50	\$ 0.0122	785	\$ 9.58	\$ 0.08	0.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0021	785	\$ 1.65	\$ 0.0021	785	\$ 1.65	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.80			\$ 62.49	\$ 1.69	2.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	785	\$ 1.18	\$ 0.0015	785	\$ 1.18	\$ -	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			\$ 185.21			\$ 186.90	\$ 1.69	0.91%
HST	13%		\$ 24.08	13%		\$ 24.30	\$ 0.22	0.91%
Ontario Electricity Rebate	13.1%		\$ (24.26)	13.1%		\$ (24.48)		
Total Bill on Non-RPP Avg. Price			\$ 209.28			\$ 211.20	\$ 1.91	0.91%

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	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.18	1	\$ 54.18	\$ 55.86	1	\$ 55.86	\$ 1.68	3.10%
Distribution Volumetric Rate	\$ 0.0124	2000	\$ 24.80	\$ 0.0128	2000	\$ 25.60	\$ 0.80	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 78.98			\$ 81.46	\$ 2.48	3.14%
Line Losses on Cost of Power	\$ 0.1596	94	\$ 15.00	\$ 0.1596	94	\$ 15.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	2,000	\$ 2.20	\$ 0.0005	2,000	\$ 1.00	\$ (1.20)	-54.55%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	2,000	\$ 8.20	\$ 0.0050	2,000	\$ 10.00	\$ 1.80	21.95%
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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)			\$ 104.80			\$ 107.88	\$ 3.08	2.94%
RTSR - Network	\$ 0.0108	2,094	\$ 22.62	\$ 0.0109	2,094	\$ 22.82	\$ 0.21	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 131.19			\$ 134.48	\$ 3.29	2.51%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,094	\$ 3.14	\$ 0.0015	2,094	\$ 3.14	\$ -	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			\$ 462.95			\$ 466.24	\$ 3.29	0.71%
HST	13%		\$ 60.18	13%		\$ 60.61	\$ 0.43	0.71%
Ontario Electricity Rebate	13.1%		\$ (60.65)	13.1%		\$ (61.08)		
Total Bill on Non-RPP Avg. Price			\$ 523.13			\$ 526.85	\$ 3.72	0.71%

Fort Frances Power Corporation

APPENDIX D

2026 IRM Rate Generator

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	Fort Frances Power Corporation
Assigned EB Number	EB-2025-0038
Name of Contact and Title	Marah Trivers
Phone Number	807-274-9291
Email Address	mtrivers@ffpc.ca
Rate Effective Date	Friday, May 1, 2026
Rate-Setting Method	Annual IR Index
1. Select the last Cost of Service rebasing year.	2014

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

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

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

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

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

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

ii) 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.

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

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

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

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

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

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

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

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

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

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

7. Retail Transmission Service Rates: Fort Frances Power Corporation is:

8. Have you transitioned to fully fixed rates?

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

2023

2023

2023

2023

2021

No

No

Transmission Connected

Yes

No

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

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.



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Fort Frances Power Corporation

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

EB-2024-0024

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION



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This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	54.18
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0124
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0011
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.



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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	\$	214.85
Distribution Volumetric Rate	\$/kW	3.2412
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.3836
Retail Transmission Rate - Network Service Rate	\$/kW	4.4830
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7373

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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



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

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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 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	47.57
Distribution Volumetric Rate	\$/kWh	0.0109
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0011
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.02
Distribution Volumetric Rate	\$/kW	5.1984
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.4027
Retail Transmission Rate - Network Service Rate	\$/kW	3.3809
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5701

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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



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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

 Ontario Energy Board

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Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green calls 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										2022										2023																	
Account Descriptions		Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments during 2022	Closing Interest Amounts as of Dec 31, 2022	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments during 2023	Closing Interest Amounts as of Dec 31, 2023	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024				
Group 1 Accounts																																							
LV Variance Account		1550	0				0					0	0					0					0	0						0				0	0				
Smart Metering Entity Charge Variance Account		1551	0				0					0	0					0					0	0						(886)	(886)	(18,827)	(2,804)	(11,714)					
RSVA - Wholesale Market Service Charge ²		1580	0				0					0	0					0					16,277	16,277	248,878	248,878	248,878	0	0	0	0	0	0	220,532					
Variance WMS – Sub-account CBR Class A ³		1580	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
Variance WMS – Sub-account CBR Class B ³		1580	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
RSVA - Retail Transmission Network Charge		1584	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
RSVA - Retail Transmission Connection Charge		1586	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
RSVA - Power		1588	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
RSVA - Global Adjustment ⁴		1589	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
Disposition and Recovery/Refund of Regulatory Balances (2021) ¹		1595	0				(183,852)		(341)	6,188		(6,529)	(183,852)	(101,278)		(285,131)	(6,529)	(5,344)				(11,873)	(285,131)				(285,131)	(11,873)	(14,385)			(26,258)	(285,131)	284,296					
Disposition and Recovery/Refund of Regulatory Balances (2022) ¹		1595	0				0					0	0	(287,856)		(841,430)		373,774	0	7,870	(8,544)		16,414	373,774	(422,672)			(48,886)	16,414	8,933			29,307	(48,886)	(147,458)				
Disposition and Recovery/Refund of Regulatory Balances (2023) ¹		1595	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
Disposition and Recovery/Refund of Regulatory Balances (2024) ¹		1595	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
Disposition and Recovery/Refund of Regulatory Balances (2025) ¹		1595	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0				
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.																																							
RSVA - Global Adjustment requested for disposition		1589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition			0	(148,775)	35,077	0	(183,852)	0	(341)	6,188	0	(6,529)	(183,852)	(368,935)	(841,430)	0	88,643	(6,529)	2,526	(8,544)	0	4,541	88,643	(422,672)	0	308,881	(25,148)	4,541	(5,452)	0	20,703	19,792	(25,148)	79,161	68,407				
Total Group 1 Balance requested for disposition			0	(148,775)	35,077	0	(183,852)	0	(341)	6,188	0	(6,529)	(183,852)	(368,935)	(841,430)	0	88,643	(6,529)	2,526	(8,544)	0	4,541	88,643	(422,672)	0	299,814	(74,215)	4,541	(5,452)	0	17,505	16,584	(74,215)	155,886	(38,641)				
LRAM Variance Account (only input amounts if applying for disposition of this account)		1568	0				0					0	0					0					0	0				0	0	0	0	0	0	0	0	0			
Total Group 1 balance including Account 1568 requested for disposition			0	(148,775)	35,077	0	(183,852)	0	(341)	6,188	0	(6,529)	(183,852)	(368,935)	(841,430)	0	88,643	(6,529)	2,526	(8,544)	0	4,541	88,643	(422,672)	0	299,814	(74,215)	4,541	(5,452)	0	17,505	16,584	(74,215)	155,886	(38,641)				

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.

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 documentation.

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.

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 "Transactions" column. Any netting year of Account 1595 is only to be disposed once on a first 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 BV if the sub-account is requested for disposition. Note that Account 1566 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 the OEA 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" column). Any true-up adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" column of the OEA Continuity Schedule.

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.

 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 calls only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filing.

Please refer to the footnotes for further instructions.

2024										2025				Projected Interest on Dec-31-2025 Balances				2.1.7 RRR ⁵		
Account Descriptions	Account Number	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	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balance as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balance 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)	
Group 1 Accounts																				
LV Variance Account	1550		0	0								0			0	0		0	0	
Smart Metering Entity Charge Variance Account	1551		(9,917)	(886)	(701)	(944)		(643)	(7,113)	(381)	(2,804)	(262)		(312)	96	(478)	(3,282)	(10,560)	0	
RSVA - Wholesale Market Service Charge ³	1580		3,805	16,277	6,131	18,127		4,281	28,346	(101)	(24,541)	4,382		120	36	4,538	(20,003)	1,611	(6,475)	
Variance WMS – Sub-account CBR Class A ⁴	1580		0	0				0			0	0			0	0		0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580		(5,099)	(4,105)	(1,828)	(4,557)		(1,376)	(10,012)	(168)	4,913	(1,210)		(160)	(49)	(1,419)	3,494	(6,475)	(9)	
RSVA - Retail Transmission Network Charge	1584		62,988	9,297	3,652	9,995		2,954	13,057	103	49,931	2,851		1,987	610	5,448	55,379	65,942	0	
RSVA - Retail Transmission Connection Charge	1586		(7,171)	(19)	(368)	35		(422)	(5,596)	(395)	(1,505)	(25)		(236)	(69)	(330)	(1,505)	(7,593)	0	
RSVA - Power ⁶	1588		50,122	139	1,812	(2,500)		4,451	48,090	5,609	2,032	(1,158)		1,581	486	909	2,942	54,574	0	
RSVA - Global Adjustment ⁷	1589		134,716	(3,198)	1,628	(8,957)		7,387	57,981	9,340	76,735	(1,953)		4,250	1,306	3,603	80,339	142,104	0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ⁸	1595		(836)	(26,256)	(1,344)			(27,602)			(836)	(27,602)		(26)		(27,636)	0	No	(28,438)	(9)
Disposition and Recovery/Refund of Regulatory Balances (2022) ⁹	1595		(198,357)	25,347	(8,463)			16,884			(198,357)	16,884		(6,165)	(1,904)	8,785	0	No	(179,473)	(9)
Disposition and Recovery/Refund of Regulatory Balances (2023) ¹⁰	1595		0	0				0			0	0				0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ¹¹	1595		88,070	0	3,885	589		3,296			88,070	3,296				3,296	0	No	91,366	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ¹²	1595																	No		0
Not to be disposed of until two years after rate order has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.																				
RSVA - Global Adjustment requested for disposition	1589	0	134,716	(3,198)	1,628	(8,957)	0	7,387	57,981	9,340	76,735	(1,953)	4,250	1,306	3,603	80,339		142,104	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(14,394)	19,792	2,776	20,745	0	1,823	66,802	4,667	(81,196)	(2,844)	(3,231)	(802)	(6,877)	36,604		(12,571)	0	
Total Group 1 Balance requested for disposition		0	120,322	16,594	4,404	11,788	0	9,210	124,783	14,007	(4,461)	(4,797)	1,019	504	(3,274)	116,943		125,833	(3,647)	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568		0	0				0			0	0				0	0		(3,647)	(3,647) Please provide an explanation of the variance in the Manager's Summary
Total Group 1 balance including Account 1568 requested for disposition		0	120,322	16,594	4,404	11,788	0	9,210	124,783	14,007	(4,461)	(4,797)	1,019	504	(3,274)	116,943		125,886	(3,647)	

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.

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 documentation.

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.

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 "Transactions" column. Any vintage year of Account 1595 is only to be disposed once on a first 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 1566 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 the 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" column). Any true-up values/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule.

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.



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35,113,418	0	19,473	0			35,113,418	0		3,287
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,125,671	0	71,973	0			14,125,671	0		422
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,599,202	47,221	15,679,942	47,221			19,599,202	47,221		36
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628	0	0	0			62,628	0		6
STREET LIGHTING SERVICE CLASSIFICATION	kW	412,975	1,153	412,975	1,153			412,975	1,153		1,104
	Total	69,313,894	48,374	16,184,363	48,374	0	0	69,313,894	48,374	0	4,855

Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh)²

\$116,943

\$116,943

\$0.0017

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 Total less WMP		allocated based on Total less WMP				
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	50.7%	88.6%	50.7%	0	(2,909)	(8,363)	28,054	(975)	1,490	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	20.4%	11.4%	20.4%	0	(373)	(3,364)	11,286	(392)	599	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	28.3%	0.0%	28.3%	0	0	(4,668)	15,659	(544)	832	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	(15)	50	(2)	3	0
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	0.0%	0.6%	0	0	(98)	330	(11)	18	0
Total	100.0%	100.0%	100.0%	0	(3,282)	(16,509)	55,379	(1,925)	2,942	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.

ive Rate-setting Mechanism Rate Generator

for 2026 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2024 Consumption excluding WMP	Non-RPP Metered 2024 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	19,473	19,473	0.1%	\$97	\$0.0050	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	71,973	71,973	0.4%	\$357	\$0.0050	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	15,679,942	15,679,942	96.9%	\$77,835	\$0.0050	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0.0%	\$0	\$0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kWh	412,975	412,975	2.6%	\$2,050	\$0.0050	kWh
Total		16,184,363	16,184,363	100.0%	\$80,339		



Ontario Energy Board

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	35,113,418	0	35,113,418	0	17,297		0.0005		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,125,671	0	14,125,671	0	7,755		0.0005		0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,599,202	47,221	19,599,202	47,221	11,278		0.2388		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628	0	62,628	0	36		0.0006		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	412,975	1,153	412,975	1,153	238		0.2061		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

	2014	2026
OEB-Approved Rate Base		\$ -
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}		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		3.2%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate		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							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total			0	0	0			0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35,113,418		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,125,671		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,599,202	47,221	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	412,975	1,153	0	0.0000 kW
Total		69,313,894	48,374	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	0.0121	35,113,418	0	1.0470	36,763,749
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021	35,113,418	0	1.0470	36,763,749
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108	14,125,671	0	1.0470	14,789,578
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	14,125,671	0	1.0470	14,789,578
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.4830	19,599,202	47,221		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7373	19,599,202	47,221		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7621	0	0		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.1253	0	0		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108	62,628	0	1.0470	65,572
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	62,628	0	1.0470	65,572
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3809	412,975	1,153		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5701	412,975	1,153		



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Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

IESO		Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	14,669	\$5.78	\$ 84,787		15,108	\$0.95	\$ 14,353				\$ 14,353
February	12,207	\$5.78	\$ 70,556		12,805	\$0.95	\$ 12,165				\$ 12,165
March	10,302	\$5.78	\$ 59,546		11,310	\$0.95	\$ 10,745				\$ 10,745
April	8,334	\$5.78	\$ 48,171		9,707	\$0.95	\$ 9,222				\$ 9,222
May	7,936	\$5.78	\$ 45,870		8,343	\$0.95	\$ 7,926				\$ 7,926
June	9,202	\$5.78	\$ 53,188		10,826	\$0.95	\$ 10,285				\$ 10,285
July	11,743	\$6.12	\$ 71,867		12,419	\$0.95	\$ 11,798				\$ 11,798
August	11,977	\$6.12	\$ 73,299		12,535	\$0.95	\$ 11,908				\$ 11,908
September	10,279	\$6.12	\$ 62,907		11,933	\$0.95	\$ 11,336				\$ 11,336
October	7,447	\$6.12	\$ 45,576		8,670	\$0.95	\$ 8,237				\$ 8,237
November	10,975	\$6.12	\$ 67,167		12,008	\$0.95	\$ 11,408				\$ 11,408
December	14,439	\$6.12	\$ 88,367		14,603	\$0.95	\$ 13,873				\$ 13,873
Total	129,510	\$ 5.96	\$ 771,300		140,267	\$ 0.95	\$ 133,254	-	\$ -	\$ -	\$ 133,254

Hydro One		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. (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	14,669	\$ 5.7800	\$ 84,787		15,108	\$ 0.9500	\$ 14,353	-	\$ -	\$ -	\$ 14,353
February	12,207	\$ 5.7800	\$ 70,556		12,805	\$ 0.9500	\$ 12,165	-	\$ -	\$ -	\$ 12,165
March	10,302	\$ 5.7800	\$ 59,546		11,310	\$ 0.9500	\$ 10,745	-	\$ -	\$ -	\$ 10,745
April	8,334	\$ 5.7800	\$ 48,171		9,707	\$ 0.9500	\$ 9,222	-	\$ -	\$ -	\$ 9,222
May	7,936	\$ 5.7800	\$ 45,870		8,343	\$ 0.9500	\$ 7,926	-	\$ -	\$ -	\$ 7,926
June	9,202	\$ 5.7800	\$ 53,188		10,826	\$ 0.9500	\$ 10,285	-	\$ -	\$ -	\$ 10,285
July	11,743	\$ 6.1200	\$ 71,867		12,419	\$ 0.9500	\$ 11,798	-	\$ -	\$ -	\$ 11,798
August	11,977	\$ 6.1200	\$ 73,299		12,535	\$ 0.9500	\$ 11,908	-	\$ -	\$ -	\$ 11,908
September	10,279	\$ 6.1200	\$ 62,907		11,933	\$ 0.9500	\$ 11,336	-	\$ -	\$ -	\$ 11,336
October	7,447	\$ 6.1200	\$ 45,576		8,670	\$ 0.9500	\$ 8,237	-	\$ -	\$ -	\$ 8,237
November	10,975	\$ 6.1200	\$ 67,167		12,008	\$ 0.9500	\$ 11,408	-	\$ -	\$ -	\$ 11,408
December	14,439	\$ 6.1200	\$ 88,367		14,603	\$ 0.9500	\$ 13,873	-	\$ -	\$ -	\$ 13,873
Total	129,510	\$ 5.96	\$ 771,300		140,267	\$ 0.95	\$ 133,254	-	\$ -	\$ -	\$ 133,254

Low Voltage Switchgear Credit (if applicable)											\$ -
Total including deduction for Low Voltage Switchgear Credit											\$ 133,254

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	14,669	\$ 6.3700	\$ 93,442	15,108	\$ 1.0000	\$ 15,108	-	\$ 3.3900	\$ -	\$ 15,108
February	12,207	\$ 6.3700	\$ 77,759	12,805	\$ 1.0000	\$ 12,805	-	\$ 3.3900	\$ -	\$ 12,805
March	10,302	\$ 6.3700	\$ 65,624	11,310	\$ 1.0000	\$ 11,310	-	\$ 3.3900	\$ -	\$ 11,310
April	8,334	\$ 6.3700	\$ 53,088	9,707	\$ 1.0000	\$ 9,707	-	\$ 3.3900	\$ -	\$ 9,707
May	7,936	\$ 6.3700	\$ 50,552	8,343	\$ 1.0000	\$ 8,343	-	\$ 3.3900	\$ -	\$ 8,343
June	9,202	\$ 6.3700	\$ 58,617	10,826	\$ 1.0000	\$ 10,826	-	\$ 3.3900	\$ -	\$ 10,826
July	11,743	\$ 6.3700	\$ 74,803	12,419	\$ 1.0000	\$ 12,419	-	\$ 3.3900	\$ -	\$ 12,419
August	11,977	\$ 6.3700	\$ 76,293	12,535	\$ 1.0000	\$ 12,535	-	\$ 3.3900	\$ -	\$ 12,535
September	10,279	\$ 6.3700	\$ 65,477	11,933	\$ 1.0000	\$ 11,933	-	\$ 3.3900	\$ -	\$ 11,933
October	7,447	\$ 6.3700	\$ 47,437	8,670	\$ 1.0000	\$ 8,670	-	\$ 3.3900	\$ -	\$ 8,670
November	10,975	\$ 6.3700	\$ 69,911	12,008	\$ 1.0000	\$ 12,008	-	\$ 3.3900	\$ -	\$ 12,008
December	14,439	\$ 6.3700	\$ 91,976	14,603	\$ 1.0000	\$ 14,603	-	\$ 3.3900	\$ -	\$ 14,603
Total	129,510	\$ 6.37	\$ 824,979	140,267	\$ 1.00	\$ 140,267	-	\$ -	\$ -	\$ 140,267

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

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	14,669	\$ 6.3700	\$ 93,442	15,108	\$ 1.0000	\$ 15,108	-	\$ -	\$ -	\$ 15,108
February	12,207	\$ 6.3700	\$ 77,759	12,805	\$ 1.0000	\$ 12,805	-	\$ -	\$ -	\$ 12,805
March	10,302	\$ 6.3700	\$ 65,624	11,310	\$ 1.0000	\$ 11,310	-	\$ -	\$ -	\$ 11,310
April	8,334	\$ 6.3700	\$ 53,088	9,707	\$ 1.0000	\$ 9,707	-	\$ -	\$ -	\$ 9,707
May	7,936	\$ 6.3700	\$ 50,552	8,343	\$ 1.0000	\$ 8,343	-	\$ -	\$ -	\$ 8,343
June	9,202	\$ 6.3700	\$ 58,617	10,826	\$ 1.0000	\$ 10,826	-	\$ -	\$ -	\$ 10,826
July	11,743	\$ 6.3700	\$ 74,803	12,419	\$ 1.0000	\$ 12,419	-	\$ -	\$ -	\$ 12,419
August	11,977	\$ 6.3700	\$ 76,293	12,535	\$ 1.0000	\$ 12,535	-	\$ -	\$ -	\$ 12,535
September	10,279	\$ 6.3700	\$ 65,477	11,933	\$ 1.0000	\$ 11,933	-	\$ -	\$ -	\$ 11,933
October	7,447	\$ 6.3700	\$ 47,437	8,670	\$ 1.0000	\$ 8,670	-	\$ -	\$ -	\$ 8,670
November	10,975	\$ 6.3700	\$ 69,911	12,008	\$ 1.0000	\$ 12,008	-	\$ -	\$ -	\$ 12,008
December	14,439	\$ 6.3700	\$ 91,976	14,603	\$ 1.0000	\$ 14,603	-	\$ -	\$ -	\$ 14,603
Total	129,510	\$ 6.37	\$ 824,979	140,267	\$ 1.00	\$ 140,267	-	\$ -	\$ -	\$ 140,267

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 140,267

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	14,669	\$ 6,3700	\$ 93,442	15,108	\$ 1.0000	\$ 15,108	-	\$ 3.3900	\$ -	\$ 15,108
February	12,207	\$ 6,3700	\$ 77,759	12,805	\$ 1.0000	\$ 12,805	-	\$ 3.3900	\$ -	\$ 12,805
March	10,302	\$ 6,3700	\$ 65,624	11,310	\$ 1.0000	\$ 11,310	-	\$ 3.3900	\$ -	\$ 11,310
April	8,334	\$ 6,3700	\$ 53,088	9,707	\$ 1.0000	\$ 9,707	-	\$ 3.3900	\$ -	\$ 9,707
May	7,936	\$ 6,3700	\$ 50,552	8,343	\$ 1.0000	\$ 8,343	-	\$ 3.3900	\$ -	\$ 8,343
June	9,202	\$ 6,3700	\$ 58,617	10,826	\$ 1.0000	\$ 10,826	-	\$ 3.3900	\$ -	\$ 10,826
July	11,743	\$ 6,3700	\$ 74,803	12,419	\$ 1.0000	\$ 12,419	-	\$ 3.3900	\$ -	\$ 12,419
August	11,977	\$ 6,3700	\$ 76,293	12,535	\$ 1.0000	\$ 12,535	-	\$ 3.3900	\$ -	\$ 12,535
September	10,279	\$ 6,3700	\$ 65,477	11,933	\$ 1.0000	\$ 11,933	-	\$ 3.3900	\$ -	\$ 11,933
October	7,447	\$ 6,3700	\$ 47,437	8,670	\$ 1.0000	\$ 8,670	-	\$ 3.3900	\$ -	\$ 8,670
November	10,975	\$ 6,3700	\$ 69,911	12,008	\$ 1.0000	\$ 12,008	-	\$ 3.3900	\$ -	\$ 12,008
December	14,439	\$ 6,3700	\$ 91,976	14,603	\$ 1.0000	\$ 14,603	-	\$ 3.3900	\$ -	\$ 14,603
Total	129,510	\$ 6.37	\$ 824,979	140,267	\$ 1.00	\$ 140,267	-	\$ -	\$ -	\$ 140,267

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

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	14,669	\$ 6.37	\$ 93,442	15,108	\$ 1.00	\$ 15,108	-	\$ -	\$ -	\$ 15,108
February	12,207	\$ 6.37	\$ 77,759	12,805	\$ 1.00	\$ 12,805	-	\$ -	\$ -	\$ 12,805
March	10,302	\$ 6.37	\$ 65,624	11,310	\$ 1.00	\$ 11,310	-	\$ -	\$ -	\$ 11,310
April	8,334	\$ 6.37	\$ 53,088	9,707	\$ 1.00	\$ 9,707	-	\$ -	\$ -	\$ 9,707
May	7,936	\$ 6.37	\$ 50,552	8,343	\$ 1.00	\$ 8,343	-	\$ -	\$ -	\$ 8,343
June	9,202	\$ 6.37	\$ 58,617	10,826	\$ 1.00	\$ 10,826	-	\$ -	\$ -	\$ 10,826
July	11,743	\$ 6.37	\$ 74,803	12,419	\$ 1.00	\$ 12,419	-	\$ -	\$ -	\$ 12,419
August	11,977	\$ 6.37	\$ 76,293	12,535	\$ 1.00	\$ 12,535	-	\$ -	\$ -	\$ 12,535
September	10,279	\$ 6.37	\$ 65,477	11,933	\$ 1.00	\$ 11,933	-	\$ -	\$ -	\$ 11,933
October	7,447	\$ 6.37	\$ 47,437	8,670	\$ 1.00	\$ 8,670	-	\$ -	\$ -	\$ 8,670
November	10,975	\$ 6.37	\$ 69,911	12,008	\$ 1.00	\$ 12,008	-	\$ -	\$ -	\$ 12,008
December	14,439	\$ 6.37	\$ 91,976	14,603	\$ 1.00	\$ 14,603	-	\$ -	\$ -	\$ 14,603
Total	129,510	\$ 6.37	\$ 824,979	140,267	\$ 1.00	\$ 140,267	-	\$ -	\$ -	\$ 140,267

Low Voltage Switchgear Credit (if applicable)

Total including deduction for Low Voltage Switchgear Credit

\$ -

\$ 140,267

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121	36,763,749	0	444,841	54.2%	447,070	0.0122
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108	14,789,578	0	159,727	19.5%	160,528	0.0109
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.4830		47,221	211,692	25.8%	212,752	4.5055
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7821		0	0	0.0%	0	0.7659
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0108	65,572	0	708	0.1%	712	0.0109
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3809		1,153	3,898	0.5%	3,918	3.3978

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	0.0021	36,763,749	0	77,204	55.4%	77,675	0.0021
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	14,789,578	0	26,621	19.1%	26,784	0.0018
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7373		47,221	34,816	25.0%	35,028	0.7418
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.1253		0	0	0.0%	0	0.0000
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0	118	0.1%	119	0.0018
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5701		1,153	657	0.5%	661	0.5736

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	0.0122	36,763,749	0	447,070	54.2%	447,070	0.0122
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	14,789,578	0	160,528	19.5%	160,528	0.0109
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.5055		47,221	212,752	25.8%	212,752	4.5055
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7659		0	0	0.0%	0	0.7659
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	65,572	0	712	0.1%	712	0.0109
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3978		1,153	3,918	0.5%	3,918	3.3978

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	0.0021	36,763,749	0	77,675	55.4%	77,675	0.0021
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	14,789,578	0	26,784	19.1%	26,784	0.0018
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7418		47,221	35,028	25.0%	35,028	0.7418
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.0000		0	0	0.0%	0	0.1261
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0	119	0.1%	119	0.0018
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5736		1,153	661	0.5%	661	0.5736



Ontario Energy Board

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	V	Price Cap Index	3.10%
Associated Stretch Factor Value	0.60%		

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	39.85				3.10%	41.09	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	54.18		0.0124		3.10%	55.86	0.0128
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	214.85		3.2412		3.10%	221.51	3.3417
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	47.57		0.0109		3.10%	49.04	0.0112
STREET LIGHTING SERVICE CLASSIFICATION	2.02		5.1984		3.10%	2.08	5.3596
microFIT SERVICE CLASSIFICATION	5					5	



Incentive Rate-setting Mechanism Rates 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

e Generator

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Fort Frances Power Corporation

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**

EB-2025-0038

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	41.09
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0122
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0021

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

Fort Frances Power Corporation

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**

EB-2025-0038

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	55.86
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0128
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

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**

EB-2025-0038

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	221.51
Distribution Volumetric Rate	\$/kW	3.3417

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.2388
Retail Transmission Rate - Network Service Rate	\$/kW	4.5055
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7659
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7418
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.1261

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

Fort Frances Power Corporation

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**

EB-2025-0038

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on a detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	49.04
Distribution Volumetric Rate	\$/kWh	0.0112
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

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

Fort Frances Power Corporation

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**

EB-2025-0038

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATE 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)	\$	2.08
Distribution Volumetric Rate	\$/kW	5.3596
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.2061
Retail Transmission Rate - Network Service Rate	\$/kW	3.3978
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5736

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

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

**This schedule supersedes and replaces all previously
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EB-2025-0038

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, or as specified herein.

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

**This schedule supersedes and replaces all previously
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EB-2025-0038

Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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
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Fort Frances Power Corporation

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**

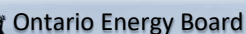
EB-2025-0038

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	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365



Ontario Energy Board

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	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.85	1	\$ 39.85	\$ 41.09	1	\$ 41.09	\$ 1.24	3.11%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.85			\$ 41.09	\$ 1.24	3.11%
Line Losses on Cost of Power	\$ 0.0990	35	\$ 3.49	\$ 0.0990	35	\$ 3.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0009	750	\$ 0.68	\$ 0.0005	750	\$ 0.38	\$ (0.30)	-44.44%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
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)			\$ 44.44			\$ 45.38	\$ 0.94	2.12%
RTSR - Network	\$ 0.0121	785	\$ 9.50	\$ 0.0122	785	\$ 9.58	\$ 0.08	0.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0021	785	\$ 1.65	\$ 0.0021	785	\$ 1.65	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.59			\$ 56.61	\$ 1.02	1.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	785	\$ 1.18	\$ 0.0015	785	\$ 1.18	\$ -	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)			\$ 134.83			\$ 135.85	\$ 1.02	0.76%
HST	13%		\$ 17.53	13%		\$ 17.66	\$ 0.13	0.76%
Ontario Electricity Rebate	13.1%		\$ (17.66)	13.1%		\$ (17.80)	\$ (0.13)	
Total Bill on TOU			\$ 134.69			\$ 135.71	\$ 1.02	0.76%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.18	1	\$ 54.18	\$ 55.86	1	\$ 55.86	\$ 1.68	3.10%
Distribution Volumetric Rate	\$ 0.0124	2000	\$ 24.80	\$ 0.0128	2000	\$ 25.60	\$ 0.80	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 78.98			\$ 81.46	\$ 2.48	3.14%
Line Losses on Cost of Power	\$ 0.0990	94	\$ 9.31	\$ 0.0990	94	\$ 9.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	2,000	\$ 2.20	\$ 0.0005	2,000	\$ 1.00	\$ (1.20)	-54.55%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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)			\$ 90.91			\$ 92.19	\$ 1.28	1.41%
RTSR - Network	\$ 0.0108	2,094	\$ 22.62	\$ 0.0109	2,094	\$ 22.82	\$ 0.21	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 117.29			\$ 118.78	\$ 1.49	1.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,094	\$ 3.14	\$ 0.0015	2,094	\$ 3.14	\$ -	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)			\$ 328.19			\$ 329.68	\$ 1.49	0.45%
HST	13%		\$ 42.66	13%		\$ 42.86	\$ 0.19	0.45%
Ontario Electricity Rebate	13.1%		\$ (42.99)	13.1%		\$ (43.19)	\$ (0.20)	
Total Bill on TOU			\$ 327.86			\$ 329.35	\$ 1.49	0.45%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	31,800	kWh
Demand	100	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 214.85	1	\$ 214.85	\$ 221.51	1	\$ 221.51	\$ 6.66	3.10%
Distribution Volumetric Rate	\$ 3.2412	100	\$ 324.12	\$ 3.3417	100	\$ 334.17	\$ 10.05	3.10%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 538.97			\$ 555.68	\$ 16.71	3.10%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.3836	100	\$ 38.36	\$ 0.2388	100	\$ 23.88	\$ (14.48)	-37.75%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	31,800	\$ 130.38	\$ 0.0050	31,800	\$ 159.00	\$ 28.62	21.95%
Low Voltage Service Charge	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 707.71			\$ 738.56	\$ 30.85	4.36%
RTSR - Network	\$ 4.4830	100	\$ 448.30	\$ 4.5055	100	\$ 450.55	\$ 2.25	0.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.7373	100	\$ 73.73	\$ 0.7418	100	\$ 74.18	\$ 0.45	0.61%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,229.74			\$ 1,263.29	\$ 33.55	2.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	33,295	\$ 149.83	\$ 0.0045	33,295	\$ 149.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	33,295	\$ 49.94	\$ 0.0015	33,295	\$ 49.94	\$ -	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	33,295	\$ 5,313.82	\$ 0.1596	33,295	\$ 5,313.82	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,743.58			\$ 6,777.13	\$ 33.55	0.50%
HST	13%		\$ 876.66	13%		\$ 881.03	\$ 4.36	0.50%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 7,620.24			\$ 7,658.15	\$ 37.91	0.50%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	800	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47.57	6	\$ 285.42	\$ 49.04	6	\$ 294.24	\$ 8.82	3.09%
Distribution Volumetric Rate	\$ 0.0109	800	\$ 8.72	\$ 0.0112	800	\$ 8.96	\$ 0.24	2.75%
Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 294.14			\$ 303.20	\$ 9.06	3.08%
Line Losses on Cost of Power	\$ 0.1596	38	\$ 6.00	\$ 0.1596	38	\$ 6.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	800	\$ 0.88	\$ 0.0006	800	\$ 0.48	\$ (0.40)	-45.45%
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 301.02			\$ 309.68	\$ 8.66	2.88%
RTSR - Network	\$ 0.0108	838	\$ 9.05	\$ 0.0109	838	\$ 9.13	\$ 0.08	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	838	\$ 1.51	\$ 0.0018	838	\$ 1.51	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 311.57			\$ 320.32	\$ 8.74	2.81%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	838	\$ 3.77	\$ 0.0045	838	\$ 3.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	838	\$ 1.26	\$ 0.0015	838	\$ 1.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	6	\$ 1.50	\$ 0.25	6	\$ 1.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	800	\$ 127.68	\$ 0.1596	800	\$ 127.68	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 445.78			\$ 454.52	\$ 8.74	1.96%
HST	13%		\$ 57.95	13%		\$ 59.09	\$ 1.14	1.96%
Ontario Electricity Rebate	13.1%		\$ (58.40)	13.1%		\$ (59.54)	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 503.73			\$ 513.61	\$ 9.88	1.96%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	28,100	kWh
Demand	96	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.02	1104	\$ 2,230.08	\$ 2.08	1104	\$ 2,296.32	\$ 66.24	2.97%
Distribution Volumetric Rate	\$ 5.1984	96	\$ 499.05	\$ 5.3596	96	\$ 514.52	\$ 15.48	3.10%
Fixed Rate Riders	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,729.13			\$ 2,810.84	\$ 81.72	2.99%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4027	96	\$ 38.66	\$ 0.2061	96	\$ 19.79	\$ (18.87)	-48.82%
CBR Class B Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	28,100	\$ 115.21	\$ 0.0050	28,100	\$ 140.50	\$ 25.29	21.95%
Low Voltage Service Charge	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1104	\$ -	\$ -	1104	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,883.00			\$ 2,971.13	\$ 88.13	3.06%
RTSR - Network	\$ 3.3809	96	\$ 324.57	\$ 3.3978	96	\$ 326.19	\$ 1.62	0.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.5701	96	\$ 54.73	\$ 0.5736	96	\$ 55.07	\$ 0.34	0.61%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,262.29			\$ 3,352.38	\$ 90.09	2.76%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	29,421	\$ 132.39	\$ 0.0045	29,421	\$ 132.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	29,421	\$ 44.13	\$ 0.0015	29,421	\$ 44.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1104	\$ 276.00	\$ 0.25	1104	\$ 276.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	29,421	\$ 4,695.54	\$ 0.1596	29,421	\$ 4,695.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 8,410.36			\$ 8,500.45	\$ 90.09	1.07%
HST	13%		\$ 1,093.35	13%		\$ 1,105.06	\$ 11.71	1.07%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 9,503.71			\$ 9,605.51	\$ 101.80	1.07%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.85	1	\$ 39.85	\$ 41.09	1	\$ 41.09	\$ 1.24	3.11%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.85			\$ 41.09	\$ 1.24	3.11%
Line Losses on Cost of Power	\$ 0.1596	35	\$ 5.63	\$ 0.1596	35	\$ 5.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0009	750	\$ 0.68	\$ 0.0005	750	\$ 0.38	\$ (0.30)	-44.44%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	750	\$ 3.08	\$ 0.0050	750	\$ 3.75	\$ 0.68	21.95%
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
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)			\$ 49.65			\$ 51.26	\$ 1.62	3.25%
RTSR - Network	\$ 0.0121	785	\$ 9.50	\$ 0.0122	785	\$ 9.58	\$ 0.08	0.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0021	785	\$ 1.65	\$ 0.0021	785	\$ 1.65	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.80			\$ 62.49	\$ 1.69	2.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	785	\$ 1.18	\$ 0.0015	785	\$ 1.18	\$ -	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			\$ 185.21			\$ 186.90	\$ 1.69	0.91%
HST	13%		\$ 24.08	13%		\$ 24.30	\$ 0.22	0.91%
Ontario Electricity Rebate	13.1%		\$ (24.26)	13.1%		\$ (24.48)		
Total Bill on Non-RPP Avg. Price			\$ 209.28			\$ 211.20	\$ 1.91	0.91%

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	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 54.18	1	\$ 54.18	\$ 55.86	1	\$ 55.86	\$ 1.68	3.10%
Distribution Volumetric Rate	\$ 0.0124	2000	\$ 24.80	\$ 0.0128	2000	\$ 25.60	\$ 0.80	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 78.98			\$ 81.46	\$ 2.48	3.14%
Line Losses on Cost of Power	\$ 0.1596	94	\$ 15.00	\$ 0.1596	94	\$ 15.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	2,000	\$ 2.20	\$ 0.0005	2,000	\$ 1.00	\$ (1.20)	-54.55%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ 0.0041	2,000	\$ 8.20	\$ 0.0050	2,000	\$ 10.00	\$ 1.80	21.95%
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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)			\$ 104.80			\$ 107.88	\$ 3.08	2.94%
RTSR - Network	\$ 0.0108	2,094	\$ 22.62	\$ 0.0109	2,094	\$ 22.82	\$ 0.21	0.93%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 131.19			\$ 134.48	\$ 3.29	2.51%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,094	\$ 3.14	\$ 0.0015	2,094	\$ 3.14	\$ -	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			\$ 462.95			\$ 466.24	\$ 3.29	0.71%
HST	13%		\$ 60.18	13%		\$ 60.61	\$ 0.43	0.71%
Ontario Electricity Rebate	13.1%		\$ (60.65)	13.1%		\$ (61.08)		
Total Bill on Non-RPP Avg. Price			\$ 523.13			\$ 526.85	\$ 3.72	0.71%

Fort Frances Power Corporation

APPENDIX E

**Commodity Accounts Analysis
Work Form**

Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Model Unlocked

Input cells

Drop down cells

Utility NameFort Frances Power Corporation

Note 1

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

- a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the account balances were last approved on an interim basis, and

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

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

Year Selected

2023

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

Instructions:

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

For example:

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

2) Complete the Commodity Accounts Analysis Workform for each year generated.

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

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 8,450	\$ -	\$ -	\$ -	\$ (8,450)	\$ 1,191,909	-0.7%
Cumulative Balance	\$ 8,450	\$ -	\$ -	\$ -	\$ (8,450)	\$ 1,191,909	N/A

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

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS 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 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	69,313,894	kWh	100%
RPP	A	53,129,531	kWh	76.7%
Non RPP	B = D+E	16,184,363	kWh	23.3%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	16,184,363	kWh	23.3%

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

Note 3 **GA Billing Rate**

GA is billed on the

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	1,503,231			1,503,231	0.05413	\$ 81,370	0.04588	\$ 68,968	\$ (12,402)
February	1,328,870			1,328,870	0.08498	\$ 112,927	0.06632	\$ 88,131	\$ (24,797)
March	1,426,329			1,426,329	0.08366	\$ 119,327	0.08171	\$ 116,545	\$ (2,781)
April	1,298,943			1,298,943	0.08498	\$ 110,384	0.07427	\$ 96,472	\$ (13,912)
May	1,243,516			1,243,516	0.04588	\$ 57,053	0.07763	\$ 96,534	\$ 39,482
June	1,319,446			1,319,446	0.04588	\$ 60,536	0.07840	\$ 103,445	\$ 42,908
July	1,527,024			1,527,024	0.04588	\$ 70,060	0.06371	\$ 97,287	\$ 27,227
August	1,601,643			1,601,643	0.05552	\$ 88,923	0.06323	\$ 101,272	\$ 12,349
September	1,453,759			1,453,759	0.06750	\$ 98,129	0.07928	\$ 115,254	\$ 17,125
October	1,374,841			1,374,841	0.08171	\$ 112,338	0.07484	\$ 102,893	\$ (9,445)
November	1,302,058			1,302,058	0.07680	\$ 99,998	0.08904	\$ 115,935	\$ 15,937
December	1,443,630			1,443,630	0.07928	\$ 114,451	0.06177	\$ 89,173	\$ (25,278)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	16,823,291	-	-	16,823,291		\$ 1,125,496		\$ 1,191,909	\$ 66,413

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
16,533,472	16,823,291	- 289,819	0.20000	\$ (57,964)

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	\$ 8,450
----------------------------	----------

Calculated Loss Factor	1.0395
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.047
Difference	-0.0075

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.

Non-RPP Class B including loss factor in Column F is final trued up calendar month consumption and therefore no adjust

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

Note 5 Reconciling Items

	Item	Amount	Explanation	Principal Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections				
2a	Remove prior year end unbilled to actual revenue differences				
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					
7					

8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	-
	Net Change in Expected GA Balance in the Year Per		
	Analysis	\$	8,450
	Unresolved Difference	\$	(8,450)
	Unresolved Difference as % of Expected GA Payments to IESO		-0.7%



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	2,032		2,032	6,623,815	0.0%
Cumulative	2,032	-	2,032	-	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 resonability test for Account 1588.
- 3) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation ³
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year				

1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year				
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year				
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year				
3a	Remove prior year end unbilled to actual revenue differences				
3b	Add current year end unbilled to actual revenue differences				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	Variance (eg. Variance due to significant understated/overstated line loss factor)				
6					
7					
8					

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	-	

Fort Frances Power Corporation

APPENDIX F

2026 IRM Checklist

2026 IRM Checklist
Fort Frances Power Corporation
EB-2025-0038

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	Page 5 IRM Application
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Appendix G
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix D & Excel File
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Page 14 IRM Application
3	Distributor's internet address	Page 2 IRM Application
3	Text searchable PDF format for all documents	
3	2026 IRM Checklist	Appendix F
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Page 4 IRM Application
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	Confirmed
5	File the Commodity Accounts Analysis Workform	Appendix E & Excel File
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders	N/A
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	N/A
3.2.3 Rate Design for Residential Electricity Customers		
	Applicable only to distributors that have not completed the residential rate design transition	FFPC Completed the transition
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A

2026 IRM Checklist

Fort Frances Power Corporation

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Appendix D
10	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Appendix D
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	N/A
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	N/A
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	N/A
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	2023 - Tab 1 IRM Rate Generator
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Appendix E & Excel File
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)		

2026 IRM Checklist

Fort Frances Power Corporation

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
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	Tab 3 Rate Generator
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	N/A
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	N/A
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation	N/A
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	Page 13 IRM Application
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)	
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	
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application	N/A
3.2.8 Tax Changes		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		

2026 IRM Checklist

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
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

2026 IRM Checklist

Fort Frances Power Corporation

EB-2025-0038

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
3.3.2 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

Fort Frances Power Corporation

APPENDIX G

Primary Contact Letter



October 9, 2025

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2025-0038

This letter is to advise the Board and Board Staff that Fort Frances Power Corporation's main contact for its 2026 IRM Application, case number EB-2025-0038, is Marah Trivers. Please direct any correspondence regarding the application to:

Marah Trivers, Finance & Regulatory Officer
Fort Frances Power Corporation
320B Portage Avenue
Fort Frances, ON
P9A-3P9
Tel: (807) 274-9291 ext. 2102
Email: mtrivers@ffpc.ca

Sincerely:

A handwritten signature in blue ink, reading 'Joerg Ruppenstein', with a long horizontal flourish extending to the right.

Joerg Ruppenstein
President & CEO

Fort Frances Power Corporation

APPENDIX H

Personal Information Letter



October 9, 2025

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2025-0038

This letter is to confirm that the documents filed in support of Fort Frances Power Corporation's 2025 Rate Application (EB-2024-0024) do not include any personal information, that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

If there are any questions, please contact our office.

All of which is respectfully submitted for the Board's consideration.

Sincerely:

Marah Trivers

Marah Trivers
Finance and Regulatory Officer