



WELLAND HYDRO-ELECTRIC SYSTEM CORP.

2026 IRM Rate Application

EB-2025-0004

For Rates Effective May 1, 2026

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38

ONTARIO ENERGY BOARD

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IN THE MATTER OF the Ontario Energy Board Act, 1998, C.S.O. 1998,

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c.15 (Schedule B);

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AND IN THE MATTER OF an Application by Welland Hydro-Electric System

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Corp. for an Order or Orders pursuant to Section 78 of the Ontario Energy

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Board Act, 1998 approving or fixing just and reasonable rates and other

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service charges for the distribution of electricity.

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1 Introduction

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The Applicant is Welland Hydro-Electric System Corp. (WHESC). WHESC is a corporation incorporated

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pursuant to the Ontario Business Corporations Act with its head office in the City of Welland. WHESC

48

carries on the business of distributing electricity within the City of Welland, Ontario under Electricity

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Distribution Licence #ED-2003-0002.

50

WHESC hereby applies to the Ontario Energy Board (OEB), pursuant to Section 78 of the Ontario Energy

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Board Act, 1998 (the OEB Act) for approval of its proposed distribution rates and other charges, effective

52

May 1, 2026.

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WHESC filed a Cost of Service rebasing application for 2025 rates in the EB-2024-0058 proceeding. A

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Decision and Order was issued on March 27, 2025 and a Final Rate Order on April 17, 2025 for rates

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effective May 1, 2025. The approved Tariff of Rates and Charges can be found in Appendix B to this

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Application.

57

Form of Hearing Requested

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WHESC requests that this Application be disposed of by way of a written hearing.

59

Relief Sought

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WHESC applies for an Order or Orders approving the proposed Tariff of Rates and Charges set out in

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Appendix C to this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB

62

Act.

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Proposed Effective Date of Rate Order

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WHESC requests that the OEB make the Rate Order effective May 1, 2026.

65 **Certifications**

66 Chapter 1 of the Filing requirements for Electricity Distribution Rate Applications requires distributors to
67 include certification by a senior officer that the evidence filed is accurate, consistent and complete, that the
68 distributor has processes and internal controls in place, and that the application does not include personal
69 information. WHESC has provided this certification in Appendix A of this Application.

70 **Statement of Publication**

71 This Application, as submitted, will affect all of WHESC's customers. WHESC confirms that this Application
72 and related documents will be published for viewing purposes on its website (www.wellandhydro.com).

73 **Contact Information**

74 The primary contact for this Application (EB-2025-0004) is:

75 Jennifer Dionne
76 Director of Finance & Regulatory
77 Welland Hydro-Electric System Corp.
78 Telephone: 905-732-1381 Ext. 235
79 Email: jdionne@wellandhydro.com

80 **2 Manager's Summary**

81 WHESC is located in the Niagara Peninsula and incorporated pursuant to the Ontario Business
82 Corporations Act with its head office in the City of Welland. The Corporation owns and operates electricity
83 distribution infrastructure servicing approximately 26,500 residential and commercial customers in the City
84 of Welland under Electricity Distribution License ED-2003-0002. WHESC is regulated by the OEB under
85 the Ontario Energy Act, 1998 (Ontario). WHESC is 100 percent owned by its shareholder, Welland Hydro-
86 Electric Holding Corp., which is 100 percent owned by its shareholder, the City of Welland.

87 WHESC has selected the Price Cap Incentive Rate-setting (Price Cap IR) option to file its 2026 Distribution
88 Rate Application. In preparing this Application, WHESC has followed Chapter 3, Incentive Rate-Setting
89 Applications, of the OEB's Filing Requirements For Electricity Distribution Rate Applications dated June 19,
90 2025.

91 All rates referenced in this Application and included in WHESC's proposed Tariff of Rates and Charges are
92 based on the outputs of the OEB's 2026 IRM Rate Generator Model.

93 In addition to the written evidence provided herein, the following Excel Models/Appendices have been filed
 94 in conjunction with this Application:

- 95 • WHESC_2026-IRM-Rate-Generator-Model_20251111
- 96 • WHESC_2026_Commodity_Accounts_Analysis_Workform_2.0_20251111
- 97 • WHESC_2026_IRM_Checklist_20251111
- 98 • Appendix A: Certification of Evidence
- 99 • Appendix B: Current Tariff of Rates and Charges – May 1, 2025
- 100 • Appendix C: Proposed Tariff of Rates and Charges – May 1, 2026
- 101 • Appendix D: Bill Impact Sheets
- 102 • Appendix E: Bill Impact Sheet – 10th Percentile Residential Customer
- 103 • Appendix F: IRM Rate Generator Model
- 104 • Appendix G: Commodity Accounts Analysis Workform

105 Table 2-1 below provides a summary of the rate adjustments requested by WHESC in this Application:

106 **Table 2-1: Summary of OEB Approval(s) Requested**

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

107

108 **Requested Rate Adjustments**

109 WHESC hereby applies for an Order or Orders approving the proposed distribution rates for all WHESC
110 rate classes, updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated June
111 19, 2025. WHESC requests approval of the following:

- 112 • The proposed May 1, 2026 Distribution Rates using the Price Cap IR rate-setting method.
- 113 • An adjustment to Retail Transmission Service Rates (RTSRs) in accordance with Board
114 Guidelines G-2008-001: *Electricity Distribution Retail Transmission Service Rates*, last revised
115 June 28, 2012 and subsequent updates to the Uniform Transmission Rates (UTRs).
- 116 • The continuation of the Wholesale Market Service Charge, Capacity Based Recovery (CBR)
117 Charge, and the Rural or Remote Electricity Rate Protection Charge (RRRP).
- 118 • The continuation of the Standard Supply Service – Administration Charge.
- 119 • The continuation of the microFIT charges and all other specific service charges as outlined in
120 the appropriate tariff sheet attached to this Application as Appendix C.
- 121 • Removal of previously approved deferral and variance account rate riders (EB-2024-0058),
122 approved on a final basis and expiring April 30, 2026. These include:
 - 123 ○ A Rate Rider for disposition of Group 1 Deferral/Variance Accounts (2025) applicable
124 only for Non-Wholesale Market Participants
 - 125 ○ A Rate Rider for disposition of Group 1 Deferral/Variance Accounts (2025) applicable
126 to all customer classes
 - 127 ○ A Rate Rider for disposition of Global Adjustment Account (2025) applicable only for
128 Non-RPP Customers
 - 129 ○ A Rate Rider for disposition of Capacity Based Recovery Account (2025) applicable
130 only for Class B Customers
 - 131 ○ A Rate Rider for Disposition of Group 2 Deferral/Variance Accounts applicable to all
132 customer classes
 - 133 ○ A Rate Rider for disposition of Account 1557 (2025) applicable only to the General
134 Service 50 to 4,999 KW Customer classification

135
136 **3 Details for Welland Hydro's Electricity Distribution Rate Application**

137 **3.1 Schedule of Current and Proposed Rates and Charges**

138 WHESC has completed the 2026 IRM Rate Generator Model which is pre-populated with the most recent
139 tariff of rates and charges, load and customer data, and Group 1 balances as reported through RRR
140 reporting.

141 WHESC confirms that it has worked with OEB Staff to make necessary adjustments to the pre-populated
 142 values, and that the billing determinants in the models as filed are accurate.

143 WHESC also confirms that there have been no changes to any of the RRR data after it has been
 144 incorporated into the model. All data presented is complete and accurate.

145 WHESC confirms that it has not diverged from the OEB's 2026 IRM Rate Generator Model.

146 **3.1.1 Current Tariff of Rates and Charges**

147 WHESC's current distribution rates, effective May 1, 2025, were approved in the Decision and Order, dated
 148 March 27, 2025 and the Final Rate Order, dated April 17, 2025 of the 2025 Cost of Service Application (EB-
 149 2024-0058) and can be found in Appendix B to this Application.

150 **3.1.2 Proposed Tariff of Rates and Charges**

151 WHESC's proposed Tariff of Rates and Charges can be found in Appendix C to this Application and are the
 152 outputs of the 2026 IRM Rate Generator Model. Bill impacts sheets by customer class are included in
 153 Appendix E and are summarized in Table 3-1 below.

Table 3-1: Bill Impacts

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 4.11	14.4%	\$ 4.64	14.7%	\$ 4.24	8.5%	\$ 4.24	3.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 7.77	15.0%	\$ 8.77	14.7%	\$ 7.94	7.8%	\$ 7.93	2.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 29.70	5.5%	\$ 52.30	10.2%	\$ 44.38	4.7%	\$ 50.15	0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 1.13	9.0%	\$ 1.19	9.1%	\$ 1.13	6.9%	\$ 1.13	3.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 1.14	15.4%	\$ 1.19	15.2%	\$ 1.15	11.8%	\$ 1.15	5.1%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.24	38.3%	\$ 0.25	35.2%	\$ 0.24	24.7%	\$ 0.28	6.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP (10th Percentile)	kWh	\$ 4.11	14.4%	\$ 4.30	14.4%	\$ 4.16	11.4%	\$ 4.15	6.4%

155
 156 WHESC has reviewed the bill impact for a residential customer at the 10th percentile consumption. To
 157 determine the kWh consumed at the 10th percentile, WHESC reviewed consumption data from the 2024
 158 calendar year. Only data with 12 monthly bills and a minimum of 50 kWh per month were used to determine
 159 the 10th percentile point. The data produced a sample size of 23,448 out of 24,216 residential customers.
 160 From the data, a 10th percentile consumption point was determined to be 271 kWh per month before loss
 161 factor. The bill impact sheet for the 10th percentile residential customer is included in Appendix F and is
 162 summarized in Table 3-1 above.

163 Section 3.2.3 of the Filing Requirements states that distributors must file a mitigation plan if total bill
 164 increases for any customer class exceeds 10%. As shown in Table 3-1, no bill impacts are greater than
 165 10% and therefore WHESC is not including a mitigation plan in this Application.

166 **3.2 Price Cap Adjustment**

167 **3.2.1 Annual Adjustment Mechanism**

168 In the letter dated June 11, 2025 regarding 2026 Inflation Parameters, the OEB set the 2026 inflation factor
169 for electricity distributors to be 3.7%. WHESC is submitting a Price Cap adjustment of 3.7% in its 2026 IRM
170 Application. This is based on the current default metrics; an inflation factor of 3.7%, a productivity factor of
171 0.00% and a stretch factor of 0.00% (representing Stretch Factor Group 1). The calculation of the Price
172 Cap adjustment is shown in Tab 17 of the 2026 IRM Rate Generator Model.

173 **3.2.1.1 Application of the Annual Adjustment Mechanism**

174 WHESC has not applied the annual adjustment mechanism to the following components of delivery rates:

- 175 • Rate Adders
- 176 • Rate Riders
- 177 • Low Voltage Service Rates
- 178 • Retail Transmission Service Rates
- 179 • Wholesale Market Service Rate
- 180 • Rural and Remote Rate Protection Benefit and Charge
- 181 • Standard Supply Service – Administrative Charge
- 182 • Capacity Based Recovery
- 183 • MicroFIT Service Charge
- 184 • Specific Service Charges
- 185 • Smart Metering Entity Charge
- 186 • Loss Factors
- 187 • Transformation and Primary Metering Allowances

188 **3.2.2 Revenue-to-cost Ratio Adjustments**

189 WHESC is not requesting any revenue-to-cost ratio adjustments in this Application.

190 **3.2.3 Rate Design for Residential Electricity Customers**

191 On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential
192 Electricity Consumers, which stated that electricity distributors will transition to a fully fixed monthly
193 distribution service charge for residential customers. WHESC fully transitioned to a fixed monthly service
194 charge for residential customers effective May 1, 2019 in its 2019 IRM Application (EB-2018-0075).

195

196 **3.2.4 Electricity Distribution Retail Transmission Service Rates**

197 WHESC has referred to the OEB's Guideline: Electricity Distribution Retail Transmission Service Rates and
 198 Low Voltage Charges, issued March 31, 2025, in preparing this Application.

199 WHESC has calculated the adjustments to the RTSRs using Tabs 10 to 15 of the 2026 IRM Rate Generator
 200 Model. WHESC has utilized the 2026 Preliminary UTR rates per the OEB's letter dated October 9, 2025,
 201 and acknowledges that the OEB will adjust its 2026 IRM Rate Generator Model to incorporate any changes
 202 to the 2026 preliminary UTR rates if required.

203 The OEB implemented an Electric Vehicle Charging (EVC) Rate applicable to certain Electric Vehicle (EV)
 204 charging facilities. The EVC Rate reduces the RTSR charges applied to these facilities to reflect their lower
 205 contribution to transmission costs.

206 EV charging is presented as a separate rate for each general service rate class from 50 to 4,999 kW. For
 207 the initial rate setting, distributors are expected to use an estimate of the last actual year of the amount of
 208 load used by customers expected to qualify for the EVC Rate.

209 WHESC has assessed its current list of customers and determined that at this time, there is one customer
 210 that is expected to qualify for the EVC Rate in the 2026 rate year. WHESC has identified the actual 2024
 211 non-loss adjusted kWh and kW for this customer and reflected this load on Tab 10. RTSR Current Rates of
 212 the 2026 IRM Rate Generator Model. WHESC has included the identified kWh and kW in the General
 213 Service 50 to 4,999 kW Service Classification applicable to EV Charging and reduced the kWh and kW in
 214 the General Service 50 to 4,999 kW, non-EV Charging, by the same amount.

215 A summary of the proposed RTSRs is provided in Table 3-2 below:

216 **Table 3-2: Proposed RTSR Rates**

Customer Rate Class	Unit	Existing RTSR Network	Proposed RTSR Network	Variance	Variance %	Existing RTRS Connection	Proposed RTSR Connection	Variance	Variance %
Residential	\$/kWh	\$ 0.0137	\$ 0.0133	-\$ 0.0004	-2.65%	\$ 0.0095	\$ 0.0094	-\$ 0.0001	-0.76%
General Service Less Than 50 kW	\$/kWh	\$ 0.0120	\$ 0.0117	-\$ 0.0003	-2.65%	\$ 0.0080	\$ 0.0079	-\$ 0.0001	-0.76%
General Service 50 to 4,999 kW	\$/kW	\$ 4.0802	\$ 3.9721	-\$ 0.1081	-2.65%	\$ 3.1388	\$ 3.1149	-\$ 0.0239	-0.76%
General Service 50 to 4,999 kW - EV CHARGING	\$/kW	\$ 0.6936	\$ 0.6753	-\$ 0.0184	-2.65%	\$ 0.5336	\$ 0.5295	-\$ 0.0041	-0.76%
Unmetered Scattered Load	\$/kWh	\$ 0.0120	\$ 0.0117	-\$ 0.0003	-2.65%	\$ 0.0080	\$ 0.0079	-\$ 0.0001	-0.76%
Sentinel Lighting	\$/kW	\$ 3.8201	\$ 3.7189	-\$ 0.1012	-2.65%	\$ 2.5880	\$ 2.5683	-\$ 0.0197	-0.76%
Street Lighting	\$/kW	\$ 3.8117	\$ 3.7107	-\$ 0.1010	-2.65%	\$ 2.5822	\$ 2.5625	-\$ 0.0197	-0.76%

217 **3.2.5 Low Voltage Service Rates**

218 This is not applicable to WHESC.

220 **3.2.6 Review and Disposition of Group 1 Deferral and Variance Account Balances**

221 The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative
 222 (EDDVAR) provides that under the Price Cap IR, the distributor's Group 1 account balances will be reviewed
 223 and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded.

224 Upon completion of the schedules in Tabs 3 and 4 of the 2026 IRM Rate Generator Model, WHESC has
 225 determined that the threshold of \$0.001 per kWh has not been met, as shown in Table 3-3 below. WHESC
 226 is therefore not requesting disposition of its Group 1 account balances in this Application.

227 **Table 3-3: Threshold Test**

Total Claim for Threshold Test (All Group 1 Accounts)	\$157,664	
Total Metered kWh	387,636,446	
228 Threshold Test (Total claim per kWh)	\$0.0004	Claim does not meet the threshold test.

229 WHESC has completed the OEB's 2026 IRM Rate Generator Model in preparing this Application. The 2026
 230 IRM Rate Generator Model is being filed in Excel format, as well as included as Appendix D to this
 231 Application.

232 Table 3-4 below provides a summary of the Group 1 Account balances at of December 31, 2024, plus
 233 projected carrying charges to April 30, 2026. Carrying charges reflect the most recent prescribed regulatory
 234 interest rates. WHESC's Group 1 balances amount to a debit of \$157,664.

235 **Table 3-4: Group 1 Account Balances**

Account Description	Account No.	2024 Principal Balance	2024 Carrying Charge Balance	2024 Year End Balance	Projected Carrying Charges Jan 1/25 to Apr 30/26	Total Group 1
Group 1 Accounts						
Smart Metering Entity Charge	1551	-\$22,254	-\$1,367	-\$23,621	-\$917	-\$24,538
RSVA-Wholesale Market Service Charge	1580	-\$186,095	\$21,900	-\$164,195	-\$7,676	-\$171,871
Variance WMS - Sub-account CBR Class B	1580	\$163,195	-\$504	\$162,691	\$6,732	\$169,423
RSVA-Retail Transmission Network Charge	1584	\$239,631	\$6,335	\$245,966	\$9,885	\$255,851
RSVA-Retail Transmission Connection Charge	1586	\$24,032	\$2,221	\$26,253	\$992	\$27,245
RSVA-Power (excluding Global Adjustment)	1588	-\$79,881	-\$1,687	-\$81,568	-\$3,296	-\$84,864
RSVA-Global Adjustment	1589	-\$28,482	\$5,174	-\$23,308	-\$1,175	-\$24,483
Account 1595 (2021)	1595	\$9,362	\$1,153	\$10,515	\$386	\$10,901
Total Group 1 Account Balances		\$119,508	\$33,225	\$152,733	\$4,931	\$157,664

237 The volumes for metered kWh and metered kW used in the 2026 IRM Rate Generator Model represent
 238 actuals for the 2024 calendar year as populated from RRR Reporting.

239 Section 3.2.6 of the Filing Requirements states that distributors must provide an explanation when the
 240 Group 1 account balances presented on Tab 3 – Continuity Schedule of the Rate Generator model differ

241 from the account balances in the trial balance as reported through the RRR. A comparison of the Account
 242 balances reported on Tab 3 of the 2026 IRM Rate Generator Model to the balances reported in the 2024
 243 RRR Reporting are shown in Table 3-5 below.

244 **Table 3-5: Comparison of Balances to RRR Reporting**

Account Description	Account No.	2024 Total Balance per Continuity Schedule	2024 Balances reported in RRR Trial Balance	Difference
Group 1 Accounts				
Smart Metering Entity Charge Variance	1551	-\$75,052	-\$75,052	\$0
RSVA-Wholesale Market Service Charge	1580	-\$649,588	-\$424,825	\$224,763
Variance WMS - Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS - Sub-account CBR Class B	1580	\$224,763	\$224,763	\$0
RSVA-Retail Transmission Network Charge	1584	\$465,112	\$465,112	\$0
RSVA-Retail Transmission Connection Charge	1586	\$193,319	\$193,319	\$0
RSVA-Power (excluding Global Adjustment)	1588	-\$206,618	-\$206,618	\$0
RSVA-Global Adjustment	1589	-\$64,909	-\$64,909	\$0
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-\$13,598	-\$13,598	\$0
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	\$10,515	\$10,515	\$0
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	-\$9,391	-\$9,391	\$0
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	\$14,409	\$13,619	-\$789
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	\$296,964	\$296,964	\$0
Total Group 1 Account Balances		\$185,926	\$409,900	\$223,974

245
 246 As shown in Table 3-5, there are two variances between the continuity schedule on Tab 3 of the 2026 IRM
 247 Rate Generator Model and the balances reported in the 2024 RRR Reporting. These variances are
 248 explained as follows:

249 **1. Variance related to WMS**

250 Table 3-5 shows a variance of \$224,763 for RSVA – Wholesale Market Service Charge. This variance is
 251 equal to the balance reported as of December 31, 2024 for Account 1580 Sub-Account CBR Class B. The
 252 amount reported as of December 31, 2024 on the RRR 2.1.7 Trial Balance for Account 1580 was \$(424,825)
 253 inclusive of the CBR Class B balance. The balance reported on the “Sub-Accounts” tab of 2.1.7 for Account
 254 1580 Sub-Account CBR Class B Principal and Interest totalled \$224,763. Per the instructions on the “Group
 255 1 Accounts” tab of RRR 2.1.7, the total Account 1580 balance, inclusive of CBR Class B, was reported.

256 **2. Variance related to Account 1595 (2023)**

257 Table 3-5 shows a variance of \$(789) for Account 1595 (2023). When WHESC recorded the disposition of
258 the LRAM balance in 2023, the incorrect amount of \$21,337 was recorded instead of the amount adjusted
259 by the inflation factor of 3.70% ($\$21,337 \times 3.7\% = \789). Due to the immaterial nature of the difference,
260 and consistent with WHESC's response to IR 9-Staff-70 in the 2025 Cost of Service Application (EB-2024-
261 0058), WHESC did not make any adjustments for this amount in the general ledger.

262 WHESC can confirm that no adjustments have been made to any deferral and variance account balances
263 previously approved by the OEB on a final basis.

264 **3.2.6.1 Commodity Accounts 1588 and 1589**

265 WHESC received approval to dispose of its 2023 Group 1 (including Accounts 1588 and 1589) and Group
266 2 balances on a final basis in the Decision and Order of WHESC's Cost of Service Application (EB-2024-
267 0058) dated March 27, 2025.

268 On May 23, 2023 the OEB aligned the Ultra-Low Overnight (ULO) price plan with the Accounting Guidance,
269 to support the implementation of ULO pricing. On June 12, 2024, the OEB issued a draft update to the
270 Accounting Guidance resulting from the IESO's Market Renewal Program (MRP). The OEB also issued a
271 finalized Accounting Guidance for the commodity accounts under the MRP on April 28, 2025 which will
272 supersede the existing Accounting Guidance.

273 WHESC confirms that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance
274 with the respective versions of the Accounting Guidance in each applicable year.

275 **3.2.6.1.1 Commodity Account Analysis Workform**

276 The Filing Requirements state that all distributors are required to complete and submit the Commodity
277 Accounts Analysis Workform for each year that has not been previously approved by the OEB for
278 disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589
279 balances as part of their application.

280 WHESC's 2023 Account 1588 and 1589 balances were approved on a final basis in its 2025 Cost of Service
281 Application (EB-2024-0058). WHESC's Group 1 Deferral and Variance Account balances did not meet the
282 threshold test, as described in Section 3.2.6, and therefore WHESC is not requesting disposition of its 2024
283 Account 1589 GA and Account 1589 Power balances in this Application.

284 The Commodity Accounts Analysis Workform (Workform) assesses the reasonability of Account 1589 RSVA
285 – GA and Account 1588 RSVA – Power (the Commodity Accounts) balances. The Workform calculates

286 approximate expected balances in the Commodity Accounts and compares the expected amounts to the
287 amounts reported in the distributor's general ledger. Material differences between the two need to be
288 reconciled and explained on an annual basis. Materiality is assessed on an annual basis based on a
289 threshold of +/- 1% of the annual IESO Global Adjustment (GA) and Power Charges, respectively. WHESC
290 has completed the Commodity Accounts Analysis Workform for its 2024 balances and has included this
291 Workform in Excel format and as Appendix G to this Application.

292 **Account 1589: GA Analysis**

293 WHESC confirms that the consumption data in Note 2 of the Workform is consistent with the consumption
294 data reported through its 2024 RRR filing.

295 WHESC bills its Class B non-RPP customers using the IESO's actual rate for GA. Unbilled revenue for
296 December 2024 is based on actual kWh at the actual GA rate.

297 WHESC has identified the following reconciling items to reduce the discrepancy between the actual and
298 expected Account 1589 GA balance:

299 **Reconciling Item 1: Differences in actual system losses and billed TLFs**

300 The Accounting Guidance Related to Commodity Pass-Through Accounts 1588 and 1589 explain that
301 differences exist between actual system losses and the Total Loss Factor (TLF) billed to customers. The
302 resulting differences are defined as unaccounted for energy (UFE) and such differences are tracked in
303 Account 1588 RSVA Power and Account 1589 RSVA GA.

304 Tab GA 2024 of the Workform, updated July 4, 2025, includes a table that calculates an expected volume
305 variance, inclusive of the impacts of differences between approved and actual system losses. The table
306 uses the weighted average GA Actual rate for the year. WHESC did not complete this table as it calculated
307 the actual GA volume variance using monthly consumption and monthly GA actual rates. WHESC's
308 calculation of the GA volume variance has been included in the Workform as reconciling item 6.

309 WHESC has calculated the impact of its UFE on its Account 1589 GA balance to be \$29,531. WHESC
310 compared its actual monthly kWh sales volume, including loss factor, billed to non-RPP class B customers
311 to the purchased non-RPP class B kWh invoiced by the IESO. The difference in monthly kWh (UFE)
312 multiplied by the IESO final monthly GA rate, equals a total GA variance impact of \$29,531.

313 **Reconciling Item 2: Difference in GA IESO posted rate and rate charged on the IESO invoice**

314 WHESC invoices customers based on the monthly final GA rate posted on the IESO website. At times, the
315 GA rate invoiced to WHESC by the IESO does not match the final posted rate that is used to bill customers.
316 The impact of the differences between the IESO final posted rate and the rate billed to WHESC is a total of
317 \$(760).

318 After the reconciling items are considered in the Workform, WHESC has an unreconciled difference of
319 0.0%. This is within the +/- 1% threshold indicating that WHESC's Account 1589 GA balance is reasonable.

320 **Account 1588: Power Analysis**

321 WHESC has completed the "Account 1588" tab of the Workform for the 2024 year. The resulting Account
322 1588 variance for 2024 as a percentage of power purchased in 2024 is -0.2%. This is within the +/- 1%
323 threshold indicating that WHESC's Account 1588 Power balance is reasonable.

324 **3.2.6.2 Capacity Based Recovery (CBR)**

325 As described in Section 3.2.6, WHESC's Deferral and Variance account balances did not meet the threshold
326 test. As a result, WHESC is not requesting disposition of Account 1580, sub-account CBR Class B in this
327 Application.

328 **3.2.6.3 Disposition of Account 1595**

329 As stated in Section 3.2.6.3 of the Filing Requirements, distributors are expected to request disposition of
330 residual balances in Account 1595 sub-accounts for each vintage year only once, on a final basis.
331 Distributors only become eligible to seek disposition of the residual balances two years after the expiry of
332 the rate rider. WHESC disposed of its Account 1595 (2020) balance in its 2025 Cost of Service Application
333 (EB-2024-0058). WHESC's Account 1595 (2021) rate rider expired on April 30, 2022, and therefore is
334 eligible for disposition once the December 31, 2024 balance has been audited. Although WHESC's Account
335 1595 (2021) balance is eligible for disposition, WHESC's Deferral and Variance account balances did not
336 meet the threshold test as described in Section 3.2.6. As a result, WHESC is not requesting disposition of
337 Account 1595 (2021) in this Application.

338 **3.2.7 Lost Revenue Adjustment Mechanism Variance Account**

339 In WHESC's Decision and Rate Order for rates effective May 1, 2023 (EB-2022-0068), the OEB approved
340 disposition of WHESC's LRAMVA balance, as well as LRAM-eligible amounts for the years 2023 and 2024,
341 arising from persisting savings from completed CDM programs.

342 WHESC has a zero balance in its LRAMVA and is not requesting disposition of an LRAMVA balance in this
343 Application.

344 WHESC is also not requesting an LRAMVA Account for distribution-rate funded NWS activities or Local
345 Initiatives Program (LIP) activities in this Application.

346 **3.2.8 Tax Changes**

347 WHESC has completed Tab 8. STS – Tax Change and has calculated a Shared Tax amount of \$0. As a
348 result, WHESC is not requesting any tax change rate riders in this Application.

349 **3.2.9 Z-factor Claims**

350 Section 3.2.9 of the Filing Requirements state that Price Cap IR applications have the ability to include in
351 their application a request to recover costs associated with unforeseen events that are outside the control
352 of a distributor's ability to manage.

353 WHESC is not including a Z-factor claim in this Application.

354 **3.2.10 Off-Ramps**

355 WHESC is not including any off-ramps in this Application as its 2024 ROE was within the OEB-approved
356 dead band of +/-300.

357 **3.3 Elements Specific only to Price Cap IR Plan**

358 **3.3.1 Advanced Capital Module**

359 As stated in Section 3.3.1 of the Filing Requirements, the Advanced Capital Module (ACM) approach seeks
360 to increase regulatory efficiency during the Price Cap IR term and provides a distributor with the opportunity
361 to smooth out its capital program over a five-year period between cost of service applications.

362 WHESC is not requesting approval for an ACM Module in this Application.

363 **3.3.2 Incremental Capital Module**

364 As stated in Section 3.3.2 of the Filing Requirements, the Incremental Capital Module (ICM) is intended to
365 address the treatment of capital investment needs that arise during the rate-setting plan which are
366 incremental to a defined materiality threshold.

367 WHESC is not requesting approval for an ICM Module in this Application.

APPENDIX - A

CERTIFICATION OF EVIDENCE

Certification of Evidence

I hereby certify that, to the best of my knowledge, the evidence filed in this Application, including the models and appendices, is accurate, consistent and complete.

This application and evidence filed in support of this application does not include any personal information in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

I also certify that, to the best of my knowledge, Welland Hydro has the appropriate processes and internal controls in place for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition.

Certified by:

Kevin Carver, P.Eng., ME

President and CEO
Welland Hydro-Electric System Corp.
950 East Main Street
Welland, ON L3B 5P6

T: 905-732-1381 Ext 223

kcarver@wellandhydro.com

Date:

November 11, 2025

APPENDIX - B

CURRENT TARIFF OF RATES AND CHARGES – MAY 1, 2025

Welland Hydro-Electric System Corp.

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-2024-0058

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.55
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$	(2.94)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0137
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0095

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

Welland Hydro-Electric System Corp.

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-2024-0058

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.94
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0103
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0028)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

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

Welland Hydro-Electric System Corp.

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-2024-0058

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	336.30
Distribution Volumetric Rate	\$/kW	3.5074
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - Applicable only for Non-Wholesale Market Participants - effective until April 30, 2026	\$/kW	(0.5821)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.3538
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0676

Welland Hydro-Electric System Corp.

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

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Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.7544)
Rate Rider for Disposition of Account 1557 (2025) - effective until April 30, 2026	\$/kW	0.5965
Retail Transmission Rate - Network Service Rate	\$/kW	4.0802
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1388

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

Welland Hydro-Electric System Corp.

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-2024-0058

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.02
Distribution Volumetric Rate	\$/kWh	0.0079
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0043)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

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

Welland Hydro-Electric System Corp.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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EB-2024-0058

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.90
Distribution Volumetric Rate	\$/kW	11.0024
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.2352)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0667
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(2.7779)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8201
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5880

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

Welland Hydro-Electric System Corp.

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-2024-0058

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.69
Distribution Volumetric Rate	\$/kW	2.9368
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.2192)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0648
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(4.5878)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5822

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

Welland Hydro-Electric System Corp.

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-2024-0058

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.70)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

Welland Hydro-Electric System Corp.

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-2024-0058

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

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

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14
Meter upgrade requested by customer plus installation-per month plus installation on a time and material basis	\$	10.00

Welland Hydro-Electric System Corp.

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-2024-0058

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly Fixed Charge, per retailer	\$	48.50
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0415
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0311

APPENDIX - C

PROPOSED TARIFF OF RATES AND CHARGES – MAY 1, 2026

Welland Hydro-Electric System Corp.

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-2025-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.72
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0133
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0094

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

Welland Hydro-Electric System Corp.

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-2025-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.31
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0107
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

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

Welland Hydro-Electric System Corp.

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-2025-0004

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	348.74
Distribution Volumetric Rate	\$/kW	3.6372

Welland Hydro-Electric System Corp.

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-2025-0004

Retail Transmission Rate - Network Service Rate	\$/kW	3.9721
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6753
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1149
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5295

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

Welland Hydro-Electric System Corp.

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-2025-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.46
Distribution Volumetric Rate	\$/kWh	0.0082
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

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

Welland Hydro-Electric System Corp.

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-2025-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.08
Distribution Volumetric Rate	\$/kW	11.4095
Retail Transmission Rate - Network Service Rate	\$/kW	3.7189
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5683

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

Welland Hydro-Electric System Corp.

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-2025-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.72
Distribution Volumetric Rate	\$/kW	3.0455
Retail Transmission Rate - Network Service Rate	\$/kW	3.7107
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5625

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

Welland Hydro-Electric System Corp.

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-2025-0004

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.70)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00

Welland Hydro-Electric System Corp.

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-2025-0004

Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59
Meter upgrade requested by customer plus installation-per month plus installation on a time and material basis	\$	10.00

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by 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

Welland Hydro-Electric System Corp.

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-2025-0004

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

1.0415

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

1.0311

APPENDIX - D

2026 IRM RATE GENERATOR MODEL

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Quick Link
Ontario Energy Board's 2026 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Welland Hydro-Electric System Corp.
Assigned EB Number	EB-2025-0004
Name of Contact and Title	Jennifer Dionne, Director of Finance & Regulatory
Phone Number	905-732-1381 ext 235
Email Address	jdionne@wellandhydro.com
Rate Effective Date	Friday, May 1, 2026
Rate-Setting Method	Price Cap IR
	2025

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
For all the 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) 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: Welland Hydro-Electric System Corp. is:

8. Have you transitioned to fully fixed rates?

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

2023
2023
2023
2019
Yes
Yes
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.
- Red cells represent flags to identify either non-matching values or incorrect user selections.
- Pale grey cells represent auto-populated RRR data.
- White cells contain fixed values, automatically generated values or formulae.



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

Welland Hydro-Electric System Corp.

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-2024-0058

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.55
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$	(2.94)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0137
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0095

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.94
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0103
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0028)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	336.30
Distribution Volumetric Rate	\$/kW	3.5074
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - Applicable only for Non-Wholesale Market Participants - effective until April 30, 2026	\$/kW	(0.5821)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.3538
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0676
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.7544)

2. Current Tariff Schedule

Issued Month day, Year
\$ /kW (0.7544)



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Rate Rider for Disposition of Account 1557 (2025) - effective until April 30, 2026	\$/kW	0.5965
Retail Transmission Rate - Network Service Rate	\$/kW	4.0802
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1388

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.02
Distribution Volumetric Rate	\$/kWh	0.0079
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0043)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.90
Distribution Volumetric Rate	\$/kW	11.0024
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.2352)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0667
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(2.7779)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8201
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5880

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.69
Distribution Volumetric Rate	\$/kW	2.9368
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.2192)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - Applicable only for Class B Customers - effective until April 30, 2026	\$/kW	0.0648
Rate Rider for Disposition of Global Adjustment Account (2025) - Applicable only for Non-RPP Customers - effective until April 30, 2026	\$/kWh	(0.0004)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(4.5878)
Retail Transmission Rate - Network Service Rate	\$/kW	3.8117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5822

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 11.00

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month \$/kW (0.7000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy % (1.00)

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment - per month
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)

2. Current Tariff Schedule

Issued Month day, Year
1.50



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14
Meter upgrade requested by customer plus installation-per month plus installation on a time and material basis	\$	10.00

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

Retail Service Charges refer to services provided by 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	1.0415
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0311

		2019									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments ¹ during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments ¹ during 2019	Closing Interest Amounts as of Dec 31, 2019
Group 1 Accounts											
LV Variance Account	1550					0				0	
Smart Metering Entity Charge Variance Account	1551					0				0	
RSVA - Wholesale Market Service Charge ⁵	1580					0				0	
Variance WMS – Sub-account CBR Class A ⁵	1580					0				0	
Variance WMS – Sub-account CBR Class B ⁵	1580					0				0	
RSVA - Retail Transmission Network Charge	1584					0				0	
RSVA - Retail Transmission Connection Charge	1586					0				0	
RSVA - Power ⁴	1588					0				0	
RSVA - Global Adjustment ⁴	1589					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595		702,397	939,898		(237,501)		(7,349)	70,551	(77,900)	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595					0				0	
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595					0				0	
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595					0				0	
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	702,397	939,898	0	(237,501)	0	(7,349)	70,551	(77,900)	
Total Group 1 Balance requested for disposition		0	702,397	939,898	0	(237,501)	0	(7,349)	70,551	(77,900)	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568										
Total Group 1 balance including Account 1568 requested for disposition		0	702,397	939,898	0	(237,501)	0	(7,349)	70,551	(77,900)	

		2020									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments ¹ during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments ¹ during 2020	Closing Interest Amounts as of Dec 31, 2020
Group 1 Accounts											
LV Variance Account	1550	0				0	0			0	
Smart Metering Entity Charge Variance Account	1551	0				0	0			0	
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			0	
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0			0	
RSVA - Retail Transmission Network Charge	1584	0				0	0			0	
RSVA - Retail Transmission Connection Charge	1586	0				0	0			0	
RSVA - Power ⁴	1588	0				0	0			0	
RSVA - Global Adjustment ⁴	1589	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595	(237,501)	259,723			22,222	(77,900)	77,935		35	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0	681,127	950,168		(269,041)	0	(3,185)	59,433	(62,618)	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0			0	
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0			0	
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0			0	
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(237,501)	940,850	950,168	0	(246,819)	(77,900)	74,750	59,433	0	
Total Group 1 Balance requested for disposition		(237,501)	940,850	950,168	0	(246,819)	(77,900)	74,750	59,433	0	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0				0	
Total Group 1 balance including Account 1568 requested for disposition		(237,501)	940,850	950,168	0	(246,819)	(77,900)	74,750	59,433	0	

2021

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595	22,222				22,222	35	127			161
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(269,041)	269,041			0	(62,618)	49,020			(13,598)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	214,355	304,161		(89,806)	0	(645)	3,156		(3,801)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(246,819)	483,396	304,161	0	(67,584)	(62,583)	48,502	3,156	0	(17,237)
Total Group 1 Balance requested for disposition		(246,819)	483,396	304,161	0	(67,584)	(62,583)	48,502	3,156	0	(17,237)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(246,819)	483,396	304,161	0	(67,584)	(62,583)	48,502	3,156	0	(17,237)

2022

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments ¹ during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments ¹ during 2022	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595	22,222				22,222	161	426			587
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0				0	(13,598)				(13,598)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(89,806)	99,167			9,362	(3,801)	4,000			199
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	258,718	381,459		(122,741)	0	(3,614)	2,827		(6,441)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595										
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(67,584)	357,885	381,459	0	(91,158)	(17,237)	812	2,827	0	(19,252)
Total Group 1 Balance requested for disposition		(67,584)	357,885	381,459	0	(91,158)	(17,237)	812	2,827	0	(19,252)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(67,584)	357,885	381,459	0	(91,158)	(17,237)	812	2,827	0	(19,252)

2023

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0			(115,620)	(115,620)	0		(5,484)		(5,484)
RSVA - Wholesale Market Service Charge ⁵	1580	0			324,708	324,708	0		41,546		41,546
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			20,620	20,620	0		(3,359)		(3,359)
RSVA - Retail Transmission Network Charge	1584	0			453,743	453,743	0		23,315		23,315
RSVA - Retail Transmission Connection Charge	1586	0			300,179	300,179	0		16,058		16,058
RSVA - Power ⁴	1588	0			(267,789)	(267,789)	0		(19,419)		(19,419)
RSVA - Global Adjustment ⁴	1589	0			(66,564)	(66,564)	0		(5,788)		(5,788)
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595	22,222				22,222	587	1,121			1,708
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0				0	(13,598)				(13,598)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	9,362				9,362	199	472			672
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(122,741)	120,129			(2,613)	(6,441)	(203)			(6,643)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	(109,704)	(164,343)		54,640	0	3,464	823		2,641
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	(66,564)	(66,564)	0	0	0	(5,788)	(5,788)
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(91,158)	10,425	(164,343)	715,841	799,451	(19,252)	4,855	823	52,658	37,438
Total Group 1 Balance requested for disposition		(91,158)	10,425	(164,343)	649,277	732,887	(19,252)	4,855	823	46,870	31,650
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(91,158)	10,425	(164,343)	649,277	732,887	(19,252)	4,855	823	46,870	31,650

2024

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments ¹ during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments ¹ during 2024	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	(115,620)	(22,255)	(67,482)		(70,392)	(5,484)	(4,550)	(5,374)		(4,660)
RSVA - Wholesale Market Service Charge ⁵	1580	324,708	(186,095)	764,416		(625,803)	41,546	(7,172)	58,160		(23,786)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	20,620	163,195	(37,945)		221,760	(3,359)	3,368	(2,994)		3,003
RSVA - Retail Transmission Network Charge	1584	453,743	239,632	253,243		440,131	23,315	19,591	17,925		24,981
RSVA - Retail Transmission Connection Charge	1586	300,179	24,032	146,438		177,773	16,058	12,387	12,900		15,545
RSVA - Power ⁴	1588	(267,789)	(79,881)	(152,467)		(195,203)	(19,419)	(9,313)	(17,317)		(11,415)
RSVA - Global Adjustment ⁴	1589	(66,564)	(28,482)	(33,751)		(61,295)	(5,788)	3,004	830		(3,614)
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595	22,222		22,222		0	1,708	407	2,115		0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0				0	(13,598)				(13,598)
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	9,362				9,362	672	482			1,153
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(2,613)				(2,613)	(6,643)	(134)			(6,778)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	54,640	(44,138)			10,502	2,641	1,266			3,907
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	(703,472)	(917,796)		214,324	0	16,396	(66,245)		82,641
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595										
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	(66,564)	(28,482)	(33,751)	0	(61,295)	(5,788)	3,004	830	0	(3,614)
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		799,451	(608,982)	10,629	0	179,841	37,438	32,727	(830)	0	70,995
Total Group 1 Balance requested for disposition		732,887	(637,464)	(23,122)	0	118,546	31,650	35,731	0	0	67,381
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		732,887	(637,464)	(23,122)	0	118,546	31,650	35,731	0	0	67,381

		2025			
Account Descriptions	Account Number	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025
Group 1 Accounts					
LV Variance Account	1550			0	0
Smart Metering Entity Charge Variance Account	1551	(48,138)	(3,293)	(22,254)	(1,367)
RSVA - Wholesale Market Service Charge ⁵	1580	(439,708)	(45,686)	(186,095)	21,900
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	58,565	3,507	163,195	(504)
RSVA - Retail Transmission Network Charge	1584	200,500	18,646	239,631	6,335
RSVA - Retail Transmission Connection Charge	1586	153,741	13,324	24,032	2,221
RSVA - Power ⁴	1588	(115,322)	(9,728)	(79,881)	(1,687)
RSVA - Global Adjustment ⁴	1589	(32,813)	(8,788)	(28,482)	5,174
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595			0	0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0	(13,598)	0	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			9,362	1,153
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			(2,613)	(6,778)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			10,502	3,907
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			214,324	82,641
Disposition and Recovery/Refund of Regulatory Balances (2025) ³ <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595				
		223,175	45,616	(223,175)	(45,616)
RSVA - Global Adjustment requested for disposition	1589	(32,813)	(8,788)	(28,482)	5,174
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		32,813	8,788	147,028	62,207
Total Group 1 Balance requested for disposition		0	0	118,546	67,381
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0
Total Group 1 balance including Account 1568 requested for disposition		0	0	118,546	67,381

		Projected Interest on Dec-31-2025 Balances					2.1.7 RRR ⁵	
Account Descriptions	Account Number	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
Smart Metering Entity Charge Variance Account	1551	(702)	(216)	(2,285)	(24,539)		(75,052)	0
RSVA - Wholesale Market Service Charge ⁵	1580	(5,871)	(1,805)	14,224	(171,871)		(424,825)	224,763
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0		0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	5,149	1,583	6,228	169,423		224,763	0
RSVA - Retail Transmission Network Charge	1584	7,560	2,324	16,220	255,851		465,112	0
RSVA - Retail Transmission Connection Charge	1586	758	233	3,213	27,245		193,319	0
RSVA - Power ⁴	1588	(2,520)	(775)	(4,982)	(84,864)		(206,618)	0
RSVA - Global Adjustment ⁴	1589	(899)	(276)	3,999	(24,483)		(64,909)	0
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595			0	0	No	0	(0)
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			0	0	No	(13,598)	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	295	91	1,539	10,901	Yes	10,515	(0)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			(6,778)	0	No	(9,391)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			3,907	0	No	13,619	(789) Please pro
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			82,641	0	No	296,964	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595					No		
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595			(45,616)	0			0
RSVA - Global Adjustment requested for disposition	1589	(899)	(276)	3,999	(24,483)		(64,909)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		4,669	1,436	68,311	182,147		250,046	(790)
Total Group 1 Balance requested for disposition		3,770	1,159	72,310	157,664		185,136	(790)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0		0	0
Total Group 1 balance including Account 1568 requested for disposition		3,770	1,159	72,310	157,664		185,136	(790)

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and G5<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	188,323,629	0	1,761,880	0			188,323,629	0		24,216
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	56,144,355	0	9,246,936	0			56,144,355	0		1,884
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	140,468,761	367,091	136,279,276	359,057	2,621,407	4,665	137,847,354	362,426		153
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	849,812	0	81,952	0			849,812	0		196
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	407,533	1,117	55,600	151			407,533	1,117		326
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,442,356	4,009	1,442,356	4,009			1,442,356	4,009		7,342
Total		387,636,446	372,217	148,868,000	363,217	2,621,407	4,665	385,015,039	367,552	0	34,117

Threshold Test

Total Claim (including Account 1568)

\$157,664

Total Claim for Threshold Test (All Group 1 Accounts)

\$157,664

Threshold Test (Total claim per kWh) ²

\$0.0004 Claim does not meet the threshold test.

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

NO

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP				
				1550	1551	1580	1584	1586	1588 1595_(2021)	1568	
RESIDENTIAL SERVICE CLASSIFICATION	48.6%	92.8%	48.9%								0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	14.5%	7.2%	14.6%								0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	36.2%	0.0%	35.8%								0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%								0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.1%	0.0%	0.1%								0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%								0
Total	100.0%	100.0%	100.0%	0	0	0	0	0	0	0	0

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



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes 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	188,323,629	0	188,323,629	0	0		0.0000	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	56,144,355	0	56,144,355	0	0		0.0000	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	140,468,761	367,091	137,847,354	362,426	0		0.0000	0.0000	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	849,812	0	849,812	0	0		0.0000	0.0000	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	407,533	1,117	407,533	1,117	0		0.0000	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,442,356	4,009	1,442,356	4,009	0		0.0000	0.0000	0.0000

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

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



Incentive Rate-setting Mechanism Rate G for 2026 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2025	2026
OEB-Approved Rate Base	\$ 46,001,368	\$ 46,001,368
OEB-Approved Regulatory Taxable Income	\$ 849,815	\$ 849,815
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 127,472
Provincial Taxes Payable		\$ 97,729
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 225,201	\$ 225,201
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 225,201	\$ 225,201
Grossed-up Income Taxes	\$ 306,396	\$ 306,396
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

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	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	188,323,629		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	56,144,355		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	140,468,761	367,091	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	849,812		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	407,533	1,117	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,442,356	4,009	0	0.0000 kW
Total		387,636,446	372,217	\$0	

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0137	188,323,629	0	1.0415	196,139,060
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0095	188,323,629	0	1.0415	196,139,060
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	56,144,355	0	1.0415	58,474,346
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	56,144,355	0	1.0415	58,474,346
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0802	140,332,345	366,652		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1388	140,332,345	366,652		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6936	136,416	439		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5336	136,416	439		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	849,812	0	1.0415	885,079
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	849,812	0	1.0415	885,079
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8201	407,533	1,117		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5880	407,533	1,117		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8117	1,442,356	4,009		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5822	1,442,356	4,009		

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		Rate		
Network Service Rate	kW	\$	5.78	\$	6.12	\$	6.37	\$	6.37	\$	6.42
Line Connection Service Rate	kW	\$	0.95	\$	0.95	\$	1.00	\$	1.00	\$	1.02
Transformation Connection Service Rate	kW	\$	3.21	\$	3.21	\$	3.39	\$	3.39	\$	3.47

Hydro One Sub-Transmission Rates		Unit	2024		2025		2026
Rate Description			Rate		Rate		Rate
Network Service Rate	kW	\$		4.9103	\$	5.3280	\$ 5.4282
Line Connection Service Rate	kW	\$		0.6537	\$	0.6882	\$ 0.6896
Transformation Connection Service Rate	kW	\$		3.3041	\$	3.4894	\$ 3.4965
Both Line and Transformation Connection Service Rate	kW	\$		3.9578	\$	4.1776	\$ 4.1861

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

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	61,882	\$5.78	\$ 357,678	62,667	\$0.95	\$ 59,534	62,667	\$3.21	\$ 201,161	\$ 260,695
February	53,867	\$5.78	\$ 311,351	55,290	\$0.95	\$ 52,526	55,290	\$3.21	\$ 177,481	\$ 230,006
March	52,986	\$5.78	\$ 306,259	55,431	\$0.95	\$ 52,659	55,431	\$3.21	\$ 177,934	\$ 230,593
April	48,944	\$5.78	\$ 282,896	51,628	\$0.95	\$ 49,046	51,632	\$3.21	\$ 165,740	\$ 214,786
May	58,199	\$5.78	\$ 336,390	65,461	\$0.95	\$ 62,188	65,461	\$3.21	\$ 210,130	\$ 272,318
June	80,835	\$5.78	\$ 467,226	81,539	\$0.95	\$ 77,462	81,539	\$3.21	\$ 261,740	\$ 339,202
July	76,990	\$6.12	\$ 471,179	82,288	\$0.95	\$ 78,174	82,288	\$3.21	\$ 264,144	\$ 342,318
August	76,766	\$6.12	\$ 469,808	80,069	\$0.95	\$ 76,066	80,069	\$3.21	\$ 257,021	\$ 333,087
September	67,792	\$6.12	\$ 414,887	69,711	\$0.95	\$ 66,225	69,711	\$3.21	\$ 223,772	\$ 289,998
October	53,514	\$6.12	\$ 327,506	54,115	\$0.95	\$ 51,409	54,115	\$3.21	\$ 173,709	\$ 225,118
November	53,398	\$6.12	\$ 326,796	55,451	\$0.95	\$ 52,678	55,451	\$3.21	\$ 177,998	\$ 230,676
December	60,156	\$6.12	\$ 368,155	60,466	\$0.95	\$ 57,443	60,466	\$3.21	\$ 194,096	\$ 251,539
Total	745,329	\$ 5.96	\$ 4,440,131	774,116	\$ 0.95	\$ 735,410	774,120	\$ 3.21	\$ 2,484,926	\$ 3,220,336

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

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

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

Month	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount

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.

January	61,882	\$	5.7800	\$	357,678	62,667	\$	0.9500	\$	59,534	62,667	\$	3.2100	\$	201,161	\$	260,695
February	53,867	\$	5.7800	\$	311,351	55,290	\$	0.9500	\$	52,526	55,290	\$	3.2100	\$	177,481	\$	230,006
March	52,986	\$	5.7800	\$	306,259	55,431	\$	0.9500	\$	52,659	55,431	\$	3.2100	\$	177,934	\$	230,593
April	48,944	\$	5.7800	\$	282,896	51,628	\$	0.9500	\$	49,046	51,632	\$	3.2100	\$	165,740	\$	214,786
May	58,199	\$	5.7800	\$	336,390	65,461	\$	0.9500	\$	62,188	65,461	\$	3.2100	\$	210,130	\$	272,318
June	80,835	\$	5.7800	\$	467,226	81,539	\$	0.9500	\$	77,462	81,539	\$	3.2100	\$	261,740	\$	339,202
July	76,990	\$	6.1200	\$	471,179	82,288	\$	0.9500	\$	78,174	82,288	\$	3.2100	\$	264,144	\$	342,318
August	76,766	\$	6.1200	\$	469,808	80,069	\$	0.9500	\$	76,066	80,069	\$	3.2100	\$	257,021	\$	333,087
September	67,792	\$	6.1200	\$	414,887	69,711	\$	0.9500	\$	66,225	69,711	\$	3.2100	\$	223,772	\$	289,998
October	53,514	\$	6.1200	\$	327,506	54,115	\$	0.9500	\$	51,409	54,115	\$	3.2100	\$	173,709	\$	225,118
November	53,398	\$	6.1200	\$	326,796	55,451	\$	0.9500	\$	52,678	55,451	\$	3.2100	\$	177,998	\$	230,676
December	60,156	\$	6.1200	\$	368,155	60,466	\$	0.9500	\$	57,443	60,466	\$	3.2100	\$	194,096	\$	251,539
Total	745,329	\$	5.96	\$	4,440,131	774,116	\$	0.95	\$	735,410	774,120	\$	3.21	\$	2,484,926	\$	3,220,336

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 3,220,336

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	61,882	\$ 6.3700	\$ 394,188	62,667	\$ 1.0000	\$ 62,667	62,667	\$ 3.3900	\$ 212,441	\$ 275,108
February	53,867	\$ 6.3700	\$ 343,133	55,290	\$ 1.0000	\$ 55,290	55,290	\$ 3.3900	\$ 187,433	\$ 242,723
March	52,986	\$ 6.3700	\$ 337,521	55,431	\$ 1.0000	\$ 55,431	55,431	\$ 3.3900	\$ 187,911	\$ 243,342
April	48,944	\$ 6.3700	\$ 311,773	51,628	\$ 1.0000	\$ 51,628	51,632	\$ 3.3900	\$ 175,034	\$ 226,661
May	58,199	\$ 6.3700	\$ 370,728	65,461	\$ 1.0000	\$ 65,461	65,461	\$ 3.3900	\$ 221,913	\$ 287,374
June	80,835	\$ 6.3700	\$ 514,919	81,539	\$ 1.0000	\$ 81,539	81,539	\$ 3.3900	\$ 276,417	\$ 357,956
July	76,990	\$ 6.3700	\$ 490,426	82,288	\$ 1.0000	\$ 82,288	82,288	\$ 3.3900	\$ 278,956	\$ 361,244
August	76,766	\$ 6.3700	\$ 488,999	80,069	\$ 1.0000	\$ 80,069	80,069	\$ 3.3900	\$ 271,434	\$ 351,503
September	67,792	\$ 6.3700	\$ 431,835	69,711	\$ 1.0000	\$ 69,711	69,711	\$ 3.3900	\$ 236,320	\$ 306,031
October	53,514	\$ 6.3700	\$ 340,884	54,115	\$ 1.0000	\$ 54,115	54,115	\$ 3.3900	\$ 183,450	\$ 237,565
November	53,398	\$ 6.3700	\$ 340,145	55,451	\$ 1.0000	\$ 55,451	55,451	\$ 3.3900	\$ 187,979	\$ 243,430
December	60,156	\$ 6.3700	\$ 383,194	60,466	\$ 1.0000	\$ 60,466	60,466	\$ 3.3900	\$ 204,980	\$ 265,446
Total	745,329	\$ 6.37	\$ 4,747,746	774,116	\$ 1.00	\$ 774,116	774,120	\$ 3.39	\$ 2,624,268	\$ 3,398,384

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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.

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	61,882	\$ 6.3700	\$ 394,188	62,667	\$ 1.0000	\$ 62,667	62,667	\$ 3.3900	\$ 212,441	\$ 275,108
February	53,867	\$ 6.3700	\$ 343,133	55,290	\$ 1.0000	\$ 55,290	55,290	\$ 3.3900	\$ 187,433	\$ 242,723
March	52,986	\$ 6.3700	\$ 337,521	55,431	\$ 1.0000	\$ 55,431	55,431	\$ 3.3900	\$ 187,911	\$ 243,342
April	48,944	\$ 6.3700	\$ 311,773	51,628	\$ 1.0000	\$ 51,628	51,632	\$ 3.3900	\$ 175,034	\$ 226,661
May	58,199	\$ 6.3700	\$ 370,728	65,461	\$ 1.0000	\$ 65,461	65,461	\$ 3.3900	\$ 221,913	\$ 287,374
June	80,835	\$ 6.3700	\$ 514,919	81,539	\$ 1.0000	\$ 81,539	81,539	\$ 3.3900	\$ 276,417	\$ 357,956
July	76,990	\$ 6.3700	\$ 490,426	82,288	\$ 1.0000	\$ 82,288	82,288	\$ 3.3900	\$ 278,956	\$ 361,244
August	76,766	\$ 6.3700	\$ 488,999	80,069	\$ 1.0000	\$ 80,069	80,069	\$ 3.3900	\$ 271,434	\$ 351,503
September	67,792	\$ 6.3700	\$ 431,835	69,711	\$ 1.0000	\$ 69,711	69,711	\$ 3.3900	\$ 236,320	\$ 306,031
October	53,514	\$ 6.3700	\$ 340,884	54,115	\$ 1.0000	\$ 54,115	54,115	\$ 3.3900	\$ 183,450	\$ 237,565
November	53,398	\$ 6.3700	\$ 340,145	55,451	\$ 1.0000	\$ 55,451	55,451	\$ 3.3900	\$ 187,979	\$ 243,430
December	60,156	\$ 6.3700	\$ 383,194	60,466	\$ 1.0000	\$ 60,466	60,466	\$ 3.3900	\$ 204,980	\$ 265,446
Total	745,329	\$ 6.37	\$ 4,747,746	774,116	\$ 1.00	\$ 774,116	774,120	\$ 3.39	\$ 2,624,268	\$ 3,398,384
										Low Voltage Switchgear Credit (if applicable) \$ -
										Total including deduction for Low Voltage Switchgear Credit \$ 3,398,384

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	61,882	\$ 6.4200	\$ 397,282	62,667	\$ 1.0200	\$ 63,920	62,667	\$ 3.4700	\$ 217,454	\$ 281,375			
February	53,867	\$ 6.4200	\$ 345,826	55,290	\$ 1.0200	\$ 56,396	55,290	\$ 3.4700	\$ 191,856	\$ 248,252			
March	52,986	\$ 6.4200	\$ 340,170	55,431	\$ 1.0200	\$ 56,540	55,431	\$ 3.4700	\$ 192,346	\$ 248,885			
April	48,944	\$ 6.4200	\$ 314,220	51,628	\$ 1.0200	\$ 52,660	51,632	\$ 3.4700	\$ 179,164	\$ 231,825			
May	58,199	\$ 6.4200	\$ 373,638	65,461	\$ 1.0200	\$ 66,770	65,461	\$ 3.4700	\$ 227,150	\$ 293,920			
June	80,835	\$ 6.4200	\$ 518,961	81,539	\$ 1.0200	\$ 83,170	81,539	\$ 3.4700	\$ 282,940	\$ 366,110			
July	76,990	\$ 6.4200	\$ 494,276	82,288	\$ 1.0200	\$ 83,934	82,288	\$ 3.4700	\$ 285,539	\$ 369,473			
August	76,766	\$ 6.4200	\$ 492,838	80,069	\$ 1.0200	\$ 81,670	80,069	\$ 3.4700	\$ 277,839	\$ 359,510			
September	67,792	\$ 6.4200	\$ 435,225	69,711	\$ 1.0200	\$ 71,105	69,711	\$ 3.4700	\$ 241,897	\$ 313,002			
October	53,514	\$ 6.4200	\$ 343,560	54,115	\$ 1.0200	\$ 55,197	54,115	\$ 3.4700	\$ 187,779	\$ 242,976			
November	53,398	\$ 6.4200	\$ 342,815	55,451	\$ 1.0200	\$ 56,560	55,451	\$ 3.4700	\$ 192,415	\$ 248,975			
December	60,156	\$ 6.4200	\$ 386,202	60,466	\$ 1.0200	\$ 61,675	60,466	\$ 3.4700	\$ 209,817	\$ 271,492			
Total	745,329	\$ 6.42	\$ 4,785,012	774,116	\$ 1.02	\$ 789,598	774,120	\$ 3.47	\$ 2,686,198	\$ 3,475,796			

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
February	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
March	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
April	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
May	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
June	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
July	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
August	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
September	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
October	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
November	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
December	-	\$ 5.4282	\$ -	-	\$ 0.6896	\$ -	-	\$ 3.4965	\$ -	\$ -			
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -			

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.

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	61,882	\$ 6.42	\$ 397,282	62,667	\$ 1.02	\$ 63,920	62,667	\$ 3.47	\$ 217,454	\$ 281,375
February	53,867	\$ 6.42	\$ 345,826	55,290	\$ 1.02	\$ 56,396	55,290	\$ 3.47	\$ 191,856	\$ 248,252
March	52,986	\$ 6.42	\$ 340,170	55,431	\$ 1.02	\$ 56,540	55,431	\$ 3.47	\$ 192,346	\$ 248,885
April	48,944	\$ 6.42	\$ 314,220	51,628	\$ 1.02	\$ 52,660	51,632	\$ 3.47	\$ 179,164	\$ 231,825
May	58,199	\$ 6.42	\$ 373,638	65,461	\$ 1.02	\$ 66,770	65,461	\$ 3.47	\$ 227,150	\$ 293,920
June	80,835	\$ 6.42	\$ 518,961	81,539	\$ 1.02	\$ 83,170	81,539	\$ 3.47	\$ 282,940	\$ 366,110
July	76,990	\$ 6.42	\$ 494,276	82,288	\$ 1.02	\$ 83,934	82,288	\$ 3.47	\$ 285,539	\$ 369,473
August	76,766	\$ 6.42	\$ 492,838	80,069	\$ 1.02	\$ 81,670	80,069	\$ 3.47	\$ 277,839	\$ 359,510
September	67,792	\$ 6.42	\$ 435,225	69,711	\$ 1.02	\$ 71,105	69,711	\$ 3.47	\$ 241,897	\$ 313,002
October	53,514	\$ 6.42	\$ 343,560	54,115	\$ 1.02	\$ 55,197	54,115	\$ 3.47	\$ 187,779	\$ 242,976
November	53,398	\$ 6.42	\$ 342,815	55,451	\$ 1.02	\$ 56,560	55,451	\$ 3.47	\$ 192,415	\$ 248,975
December	60,156	\$ 6.42	\$ 386,202	60,466	\$ 1.02	\$ 61,675	60,466	\$ 3.47	\$ 209,817	\$ 271,492
Total	745,329	\$ 6.42	\$ 4,785,012	774,116	\$ 1.02	\$ 789,598	774,120	\$ 3.47	\$ 2,686,198	\$ 3,475,796

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	<u>\$ 3,475,796</u>

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	0.0137	196,139,060	0	2,687,105	54.7%	2,595,514	0.0132
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	58,474,346	0	701,692	14.3%	677,775	0.0116
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0802		366,652	1,496,013	30.4%	1,445,022	3.9411
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6936		439	305	0.0%	294	0.6700
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0120	885,079	0	10,621	0.2%	10,259	0.0116
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8201		1,117	4,267	0.1%	4,122	3.6899
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.8117		4,009	15,281	0.3%	14,760	3.6818

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	0.0095	196,139,060	0	1,863,321	53.2%	1,807,921	0.0092
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	58,474,346	0	467,795	13.4%	453,886	0.0078
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1388		366,652	1,150,847	32.9%	1,116,630	3.0455
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5336		439	234	0.0%	227	0.5177
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080	885,079	0	7,081	0.2%	6,870	0.0078
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5880		1,117	2,891	0.1%	2,805	2.5111
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5822		4,009	10,352	0.3%	10,044	2.5054

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	0.0132	196,139,060	0	2,595,515	54.7%	2,615,887	0.0133
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	58,474,346	0	677,775	14.3%	683,095	0.0117
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9411		366,652	1,445,022	30.4%	1,456,364	3.9721
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6700		439	294	0.0%	296	0.6753
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116	885,079	0	10,259	0.2%	10,339	0.0117
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6899		1,117	4,122	0.1%	4,154	3.7189
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6818		4,009	14,760	0.3%	14,876	3.7107

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	0.0092	196,139,060	0	1,807,921	53.2%	1,849,103	0.0094
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0078	58,474,346	0	453,886	13.4%	464,225	0.0079
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0455		366,652	1,116,630	32.9%	1,142,066	3.1149
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5177		439	227	0.0%	232	0.5295
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0078	885,079	0	6,870	0.2%	7,027	0.0079
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5111		1,117	2,805	0.1%	2,869	2.5683
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5054		4,009	10,044	0.3%	10,273	2.5625



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	31.55				3.70%	32.72	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	36.94		0.0103		3.70%	38.31	0.0107
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	336.3		3.5074		3.70%	348.74	3.6372
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	12.02		0.0079		3.70%	12.46	0.0082
SENTINEL LIGHTING SERVICE CLASSIFICATION	4.9		11.0024		3.70%	5.08	11.4095
STREET LIGHTING SERVICE CLASSIFICATION	0.69		2.9368		3.70%	0.72	3.0455
microFIT SERVICE CLASSIFICATION	11					11	



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

Welland Hydro-Electric System Corp.

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-2025-0004

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached or semi-detached units, as defined in the local zoning by-law. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.72
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0133
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0094

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

Welland Hydro-Electric System Corp.

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-2025-0004

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.31
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0107
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

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

Welland Hydro-Electric System Corp.

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-2025-0004

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to commercial buildings whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Commercial buildings are defined as buildings, which are used for purposes other than resident dwellings. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	348.74
Distribution Volumetric Rate	\$/kW	3.6372

Welland Hydro-Electric System Corp.

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-2025-0004

Retail Transmission Rate - Network Service Rate	\$/kW	3.9721
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6753
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1149
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5295

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

Welland Hydro-Electric System Corp.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0004

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Unmetered or flat connections are permitted with the approval of Welland Hydro-Electric System Corp. Engineering Department. Flat rate connects may include, but are not limited to, Traffic Lights, Street Lights, Bus Shelters, and Signs. Energy consumption is determined by information provided by the customer and/or load measurement taken by Welland Hydro-Electric System Corp. following connection of the flat service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	12.46
Distribution Volumetric Rate	\$/kWh	0.0082
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

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

Welland Hydro-Electric System Corp.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0004

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting not classified as unmetered or street lighting. The consumption for the customer will be based on the calculated connected load times a twelve hour day times the applicable billing period. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.08
Distribution Volumetric Rate	\$/kW	11.4095
Retail Transmission Rate - Network Service Rate	\$/kW	3.7189
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5683

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

Welland Hydro-Electric System Corp.

TARIFF OF RATES AND CHARGES

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EB-2025-0004

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to the Street Lighting system owned by the City of Welland. Welland Hydro-Electric System Corp. provides new installations and maintenance of the street lighting system, as required by the City of Welland. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	0.72
Distribution Volumetric Rate	\$/kW	3.0455
Retail Transmission Rate - Network Service Rate	\$/kW	3.7107
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5625

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

Welland Hydro-Electric System Corp.

TARIFF OF RATES AND CHARGES

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EB-2025-0004

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.70)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00

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Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59
Meter upgrade requested by customer plus installation-per month plus installation on a time and material basis	\$	10.00

RETAIL SERVICE CHARGES (if applicable)

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly Fixed Charge, per retailer	\$	50.29
Monthly Variable Charge, per customer, per retailer	\$/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

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EB-2025-0004

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

1.0415

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

1.0311

Table 2

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 4.11	14.4%	\$ 4.64	14.7%	\$ 4.24	8.5%	\$ 4.24	3.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 7.77	15.0%	\$ 8.77	14.7%	\$ 7.94	7.8%	\$ 7.93	2.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 29.70	5.5%	\$ 52.30	10.2%	\$ 44.38	4.7%	\$ 50.15	0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 1.13	9.0%	\$ 1.19	9.1%	\$ 1.13	6.9%	\$ 1.13	3.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 1.14	15.4%	\$ 1.19	15.2%	\$ 1.15	11.8%	\$ 1.15	5.1%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.24	38.3%	\$ 0.25	35.2%	\$ 0.24	24.7%	\$ 0.28	6.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 4.11	14.4%	\$ 4.30	14.4%	\$ 4.16	11.4%	\$ 4.15	6.4%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.55	1	\$ 31.55	\$ 32.72	1	\$ 32.72	\$ 1.17	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (2.94)	1	\$ (2.94)	\$ -	1	\$ -	\$ 2.94	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.61			\$ 32.72	\$ 4.11	14.37%
Line Losses on Cost of Power	\$ 0.0990	31	\$ 3.08	\$ 0.0990	31	\$ 3.08	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0009	750	\$ (0.68)	\$ -	750	\$ -	\$ 0.68	-100.00%
CBR Class B Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	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)			\$ 31.59			\$ 36.22	\$ 4.64	14.67%
RTSR - Network	\$ 0.0137	781	\$ 10.70	\$ 0.0133	781	\$ 10.39	\$ (0.31)	-2.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0095	781	\$ 7.42	\$ 0.0094	781	\$ 7.34	\$ (0.08)	-1.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 49.71			\$ 53.95	\$ 4.24	8.54%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	781	\$ 3.52	\$ 0.0045	781	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	781	\$ 1.17	\$ 0.0015	781	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 128.93			\$ 133.17	\$ 4.24	3.29%
HST	13%		\$ 16.76	13%		\$ 17.31	\$ 0.55	3.29%
Ontario Electricity Rebate	13.1%		\$ (16.89)	13.1%		\$ (17.45)	\$ (0.56)	
Total Bill on TOU			\$ 128.80			\$ 133.04	\$ 4.24	3.29%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.94	1	\$ 36.94	\$ 38.31	1	\$ 38.31	\$ 1.37	3.71%
Distribution Volumetric Rate	\$ 0.0103	2000	\$ 20.60	\$ 0.0107	2000	\$ 21.40	\$ 0.80	3.88%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0028	2000	\$ (5.60)	\$ -	2000	\$ -	\$ 5.60	-100.00%
Sub-Total A (excluding pass through)			\$ 51.94			\$ 59.71	\$ 7.77	14.96%
Line Losses on Cost of Power	\$ 0.0990	83	\$ 8.22	\$ 0.0990	83	\$ 8.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0007	2,000	\$ (1.40)	\$ -	2,000	\$ -	\$ 1.40	-100.00%
CBR Class B Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ -	2,000	\$ -	\$ (0.40)	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	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)			\$ 59.58			\$ 68.35	\$ 8.77	14.72%
RTSR - Network	\$ 0.0120	2,083	\$ 25.00	\$ 0.0117	2,083	\$ 24.37	\$ (0.62)	-2.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	2,083	\$ 16.66	\$ 0.0079	2,083	\$ 16.46	\$ (0.21)	-1.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 101.24			\$ 109.18	\$ 7.94	7.84%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,083	\$ 9.37	\$ 0.0045	2,083	\$ 9.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,083	\$ 3.12	\$ 0.0015	2,083	\$ 3.12	\$ -	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)			\$ 312.07			\$ 320.01	\$ 7.94	2.54%
HST	13%		\$ 40.57	13%		\$ 41.60	\$ 1.03	2.54%
Ontario Electricity Rebate	13.1%		\$ (40.88)	13.1%		\$ (41.92)	\$ (1.04)	-
Total Bill on TOU			\$ 311.76			\$ 319.69	\$ 7.93	2.54%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	32,400	kWh
Demand	60	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 336.30	1	\$ 336.30	\$ 348.74	1	\$ 348.74	\$ 12.44	3.70%
Distribution Volumetric Rate	\$ 3.5074	60	\$ 210.44	\$ 3.6372	60	\$ 218.23	\$ 7.79	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.1579	60	\$ (9.47)	\$ -	60	\$ -	\$ 9.47	-100.00%
Sub-Total A (excluding pass through)			\$ 537.27			\$ 566.97	\$ 29.70	5.53%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.2283	60	\$ (13.70)	\$ -	60	\$ -	\$ 13.70	-100.00%
CBR Class B Rate Riders	\$ 0.0676	60	\$ 4.06	\$ -	60	\$ -	\$ (4.06)	-100.00%
GA Rate Riders	-\$ 0.0004	32,400	\$ (12.96)	\$ -	32,400	\$ -	\$ 12.96	-100.00%
Low Voltage Service Charge	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 514.67			\$ 566.97	\$ 52.30	10.16%
RTSR - Network	\$ 4.0802	60	\$ 244.81	\$ 3.9721	60	\$ 238.33	\$ (6.49)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.1388	60	\$ 188.33	\$ 3.1149	60	\$ 186.89	\$ (1.43)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 947.81			\$ 992.19	\$ 44.38	4.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	33,745	\$ 151.85	\$ 0.0045	33,745	\$ 151.85	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	33,745	\$ 50.62	\$ 0.0015	33,745	\$ 50.62	\$ -	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	33,745	\$ 5,385.64	\$ 0.1596	33,745	\$ 5,385.64	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,536.16			\$ 6,580.55	\$ 44.38	0.68%
HST		13%	\$ 849.70	13%		\$ 855.47	\$ 5.77	0.68%
Ontario Electricity Rebate		13.1%	\$ -	13.1%		\$ -	\$ -	-
Total Bill on Average IESO Wholesale Market Price			\$ 7,385.87			\$ 7,436.02	\$ 50.15	0.68%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.02	1	\$ 12.02	\$ 12.46	1	\$ 12.46	\$ 0.44	3.66%
Distribution Volumetric Rate	\$ 0.0079	150	\$ 1.19	\$ 0.0082	150	\$ 1.23	\$ 0.05	3.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0043	150	\$ (0.65)	\$ -	150	\$ -	\$ 0.65	-100.00%
Sub-Total A (excluding pass through)			\$ 12.56			\$ 13.69	\$ 1.13	9.00%
Line Losses on Cost of Power	\$ 0.0990	6	\$ 0.62	\$ 0.0990	6	\$ 0.62	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	150	\$ (0.09)	\$ -	150	\$ -	\$ 0.09	-100.00%
CBR Class B Rate Riders	\$ 0.0002	150	\$ 0.03	\$ -	150	\$ -	\$ (0.03)	-100.00%
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.12			\$ 14.31	\$ 1.19	9.07%
RTSR - Network	\$ 0.0120	156	\$ 1.87	\$ 0.0117	156	\$ 1.83	\$ (0.05)	-2.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	156	\$ 1.25	\$ 0.0079	156	\$ 1.23	\$ (0.02)	-1.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.24			\$ 17.37	\$ 1.13	6.94%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	156	\$ 0.70	\$ 0.0045	156	\$ 0.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	156	\$ 0.23	\$ 0.0015	156	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	96	\$ 7.30	\$ 0.0760	96	\$ 7.30	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	27	\$ 3.29	\$ 0.1220	27	\$ 3.29	\$ -	0.00%
TOU - On Peak	\$ 0.1580	27	\$ 4.27	\$ 0.1580	27	\$ 4.27	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 32.28			\$ 33.41	\$ 1.13	3.49%
HST	13%		\$ 4.20	13%		\$ 4.34	\$ 0.15	3.49%
Ontario Electricity Rebate	13.1%		\$ (4.23)	13.1%		\$ (4.38)	\$ (0.15)	-
Total Bill on TOU			\$ 32.25			\$ 33.38	\$ 1.13	3.49%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	120	kWh
Demand	0	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.90	1	\$ 4.90	\$ 5.08	1	\$ 5.08	\$ 0.18	3.67%
Distribution Volumetric Rate	\$ 11.0024	0.3	\$ 3.30	\$ 11.4095	0.3	\$ 3.42	\$ 0.12	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 2.7779	0.3	\$ (0.83)	\$ -	0.3	\$ -	\$ 0.83	-100.00%
Sub-Total A (excluding pass through)			\$ 7.37			\$ 8.50	\$ 1.14	15.41%
Line Losses on Cost of Power	\$ 0.0990	5	\$ 0.49	\$ 0.0990	5	\$ 0.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2352	0	\$ (0.07)	\$ -	0	\$ -	\$ 0.07	-100.00%
CBR Class B Rate Riders	\$ 0.0667	0	\$ 0.02	\$ -	0	\$ -	\$ (0.02)	-100.00%
GA Rate Riders	\$ -	120	\$ -	\$ -	120	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7.81			\$ 9.00	\$ 1.19	15.19%
RTSR - Network	\$ 3.8201	0	\$ 1.15	\$ 3.7189	0	\$ 1.12	\$ (0.03)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5880	0	\$ 0.78	\$ 2.5683	0	\$ 0.77	\$ (0.01)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9.73			\$ 10.88	\$ 1.15	11.81%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	125	\$ 0.56	\$ 0.0045	125	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	125	\$ 0.19	\$ 0.0015	125	\$ 0.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	77	\$ 5.84	\$ 0.0760	77	\$ 5.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	22	\$ 2.64	\$ 0.1220	22	\$ 2.64	\$ -	0.00%
TOU - On Peak	\$ 0.1580	22	\$ 3.41	\$ 0.1580	22	\$ 3.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 22.62			\$ 23.77	\$ 1.15	5.08%
HST	13%		\$ 2.94	13%		\$ 3.09	\$ 0.15	5.08%
Ontario Electricity Rebate	13.1%		\$ (2.96)	13.1%		\$ (3.11)	\$ (0.15)	-5.08%
Total Bill on TOU			\$ 22.59			\$ 23.74	\$ 1.15	5.08%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	16	kWh
Demand	0	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.69	1	\$ 0.69	\$ 0.72	1	\$ 0.72	\$ 0.03	4.35%
Distribution Volumetric Rate	\$ 2.9368	0.044	\$ 0.13	\$ 3.0455	0.044	\$ 0.13	\$ 0.00	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 4.5878	0.044	\$ (0.20)	\$ -	0.044	\$ -	\$ 0.20	-100.00%
Sub-Total A (excluding pass through)			\$ 0.62			\$ 0.85	\$ 0.24	38.33%
Line Losses on Cost of Power	\$ 0.1596	1	\$ 0.11	\$ 0.1596	1	\$ 0.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2192	0	\$ (0.01)	\$ -	0	\$ -	\$ 0.01	-100.00%
CBR Class B Rate Riders	\$ 0.0648	0	\$ 0.00	\$ -	0	\$ -	\$ (0.00)	-100.00%
GA Rate Riders	-\$ 0.0004	16	\$ (0.01)	\$ -	16	\$ -	\$ 0.01	-100.00%
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 0.71			\$ 0.96	\$ 0.25	35.18%
RTSR - Network	\$ 3.8117	0	\$ 0.17	\$ 3.7107	0	\$ 0.16	\$ (0.00)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5822	0	\$ 0.11	\$ 2.5625	0	\$ 0.11	\$ (0.00)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 0.99			\$ 1.24	\$ 0.24	24.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	17	\$ 0.07	\$ 0.0045	17	\$ 0.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	17	\$ 0.02	\$ 0.0015	17	\$ 0.02	\$ -	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	16	\$ 2.55	\$ 0.1596	16	\$ 2.55	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 3.90			\$ 4.14	\$ 0.24	6.28%
HST	13%		\$ 0.51	13%		\$ 0.54	\$ 0.03	6.28%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	-
Total Bill on Average IESO Wholesale Market Price			\$ 4.40			\$ 4.68	\$ 0.28	6.28%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	271	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.55	1	\$ 31.55	\$ 32.72	1	\$ 32.72	\$ 1.17	3.71%
Distribution Volumetric Rate	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Fixed Rate Riders	\$ (2.94)	1	\$ (2.94)	\$ -	1	\$ -	\$ 2.94	-100.00%
Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.61			\$ 32.72	\$ 4.11	14.37%
Line Losses on Cost of Power	\$ 0.0990	11	\$ 1.11	\$ 0.0990	11	\$ 1.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0009	271	\$ (0.24)	\$ -	271	\$ -	\$ 0.24	-100.00%
CBR Class B Rate Riders	\$ 0.0002	271	\$ 0.05	\$ -	271	\$ -	\$ (0.05)	-100.00%
GA Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
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	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.95			\$ 34.25	\$ 4.30	14.35%
RTSR - Network	\$ 0.0137	282	\$ 3.87	\$ 0.0133	282	\$ 3.75	\$ (0.11)	-2.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0095	282	\$ 2.68	\$ 0.0094	282	\$ 2.65	\$ (0.03)	-1.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.50			\$ 40.66	\$ 4.16	11.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	282	\$ 1.27	\$ 0.0045	282	\$ 1.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	282	\$ 0.42	\$ 0.0015	282	\$ 0.42	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	173	\$ 13.18	\$ 0.0760	173	\$ 13.18	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	49	\$ 5.95	\$ 0.1220	49	\$ 5.95	\$ -	0.00%
TOU - On Peak	\$ 0.1580	49	\$ 7.71	\$ 0.1580	49	\$ 7.71	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 65.29			\$ 69.44	\$ 4.16	6.37%
HST	13%		\$ 8.49	13%		\$ 9.03	\$ 0.54	6.37%
Ontario Electricity Rebate	13.1%		\$ (8.55)	13.1%		\$ (9.10)	\$ (0.54)	
Total Bill on TOU			\$ 65.22			\$ 69.37	\$ 4.15	6.37%

APPENDIX - E

BILL IMPACT SHEETS

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.55	1	\$ 31.55	\$ 32.72	1	\$ 32.72	\$ 1.17	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (2.94)	1	\$ (2.94)	\$ -	1	\$ -	\$ 2.94	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.61			\$ 32.72	\$ 4.11	14.37%
Line Losses on Cost of Power	\$ 0.0990	31	\$ 3.08	\$ 0.0990	31	\$ 3.08	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0009	750	\$ (0.68)	\$ -	750	\$ -	\$ 0.68	-100.00%
CBR Class B Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	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)			\$ 31.59			\$ 36.22	\$ 4.64	14.67%
RTSR - Network	\$ 0.0137	781	\$ 10.70	\$ 0.0133	781	\$ 10.39	\$ (0.31)	-2.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0095	781	\$ 7.42	\$ 0.0094	781	\$ 7.34	\$ (0.08)	-1.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 49.71			\$ 53.95	\$ 4.24	8.54%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	781	\$ 3.52	\$ 0.0045	781	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	781	\$ 1.17	\$ 0.0015	781	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 128.93			\$ 133.17	\$ 4.24	3.29%
HST	13%		\$ 16.76	13%		\$ 17.31	\$ 0.55	3.29%
Ontario Electricity Rebate	13.1%		\$ (16.89)	13.1%		\$ (17.45)	\$ (0.56)	
Total Bill on TOU			\$ 128.80			\$ 133.04	\$ 4.24	3.29%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.94	1	\$ 36.94	\$ 38.31	1	\$ 38.31	\$ 1.37	3.71%
Distribution Volumetric Rate	\$ 0.0103	2000	\$ 20.60	\$ 0.0107	2000	\$ 21.40	\$ 0.80	3.88%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0028	2000	\$ (5.60)	\$ -	2000	\$ -	\$ 5.60	-100.00%
Sub-Total A (excluding pass through)			\$ 51.94			\$ 59.71	\$ 7.77	14.96%
Line Losses on Cost of Power	\$ 0.0990	83	\$ 8.22	\$ 0.0990	83	\$ 8.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0007	2,000	\$ (1.40)	\$ -	2,000	\$ -	\$ 1.40	-100.00%
CBR Class B Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ -	2,000	\$ -	\$ (0.40)	-100.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	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)			\$ 59.58			\$ 68.35	\$ 8.77	14.72%
RTSR - Network	\$ 0.0120	2,083	\$ 25.00	\$ 0.0117	2,083	\$ 24.37	\$ (0.62)	-2.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	2,083	\$ 16.66	\$ 0.0079	2,083	\$ 16.46	\$ (0.21)	-1.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 101.24			\$ 109.18	\$ 7.94	7.84%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,083	\$ 9.37	\$ 0.0045	2,083	\$ 9.37	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,083	\$ 3.12	\$ 0.0015	2,083	\$ 3.12	\$ -	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)			\$ 312.07			\$ 320.01	\$ 7.94	2.54%
HST	13%		\$ 40.57	13%		\$ 41.60	\$ 1.03	2.54%
Ontario Electricity Rebate	13.1%		\$ (40.88)	13.1%		\$ (41.92)	\$ (1.04)	-
Total Bill on TOU			\$ 311.76			\$ 319.69	\$ 7.93	2.54%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	32,400	kWh
Demand	60	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 336.30	1	\$ 336.30	\$ 348.74	1	\$ 348.74	\$ 12.44	3.70%
Distribution Volumetric Rate	\$ 3.5074	60	\$ 210.44	\$ 3.6372	60	\$ 218.23	\$ 7.79	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.1579	60	\$ (9.47)	\$ -	60	\$ -	\$ 9.47	-100.00%
Sub-Total A (excluding pass through)			\$ 537.27			\$ 566.97	\$ 29.70	5.53%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 0.2283	60	\$ (13.70)	\$ -	60	\$ -	\$ 13.70	-100.00%
CBR Class B Rate Riders	\$ 0.0676	60	\$ 4.06	\$ -	60	\$ -	\$ (4.06)	-100.00%
GA Rate Riders	-\$ 0.0004	32,400	\$ (12.96)	\$ -	32,400	\$ -	\$ 12.96	-100.00%
Low Voltage Service Charge	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	60	\$ -	\$ -	60	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 514.67			\$ 566.97	\$ 52.30	10.16%
RTSR - Network	\$ 4.0802	60	\$ 244.81	\$ 3.9721	60	\$ 238.33	\$ (6.49)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.1388	60	\$ 188.33	\$ 3.1149	60	\$ 186.89	\$ (1.43)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 947.81			\$ 992.19	\$ 44.38	4.68%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	33,745	\$ 151.85	\$ 0.0045	33,745	\$ 151.85	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	33,745	\$ 50.62	\$ 0.0015	33,745	\$ 50.62	\$ -	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	33,745	\$ 5,385.64	\$ 0.1596	33,745	\$ 5,385.64	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,536.16			\$ 6,580.55	\$ 44.38	0.68%
HST		13%	\$ 849.70	13%		\$ 855.47	\$ 5.77	0.68%
Ontario Electricity Rebate		13.1%	\$ -	13.1%		\$ -	\$ -	-
Total Bill on Average IESO Wholesale Market Price			\$ 7,385.87			\$ 7,436.02	\$ 50.15	0.68%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 12.02	1	\$ 12.02	\$ 12.46	1	\$ 12.46	\$ 0.44	3.66%
Distribution Volumetric Rate	\$ 0.0079	150	\$ 1.19	\$ 0.0082	150	\$ 1.23	\$ 0.05	3.80%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0043	150	\$ (0.65)	\$ -	150	\$ -	\$ 0.65	-100.00%
Sub-Total A (excluding pass through)			\$ 12.56			\$ 13.69	\$ 1.13	9.00%
Line Losses on Cost of Power	\$ 0.0090	6	\$ 0.62	\$ 0.0090	6	\$ 0.62	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0006	150	\$ (0.09)	\$ -	150	\$ -	\$ 0.09	-100.00%
CBR Class B Rate Riders	\$ 0.0002	150	\$ 0.03	\$ -	150	\$ -	\$ (0.03)	-100.00%
GA Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.12			\$ 14.31	\$ 1.19	9.07%
RTSR - Network	\$ 0.0120	156	\$ 1.87	\$ 0.0117	156	\$ 1.83	\$ (0.05)	-2.50%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	156	\$ 1.25	\$ 0.0079	156	\$ 1.23	\$ (0.02)	-1.25%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.24			\$ 17.37	\$ 1.13	6.94%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	156	\$ 0.70	\$ 0.0045	156	\$ 0.70	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	156	\$ 0.23	\$ 0.0015	156	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	96	\$ 7.30	\$ 0.0760	96	\$ 7.30	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	27	\$ 3.29	\$ 0.1220	27	\$ 3.29	\$ -	0.00%
TOU - On Peak	\$ 0.1580	27	\$ 4.27	\$ 0.1580	27	\$ 4.27	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 32.28			\$ 33.41	\$ 1.13	3.49%
HST	13%		\$ 4.20	13%		\$ 4.34	\$ 0.15	3.49%
Ontario Electricity Rebate	13.1%		\$ (4.23)	13.1%		\$ (4.38)	\$ (0.15)	-
Total Bill on TOU			\$ 32.25			\$ 33.38	\$ 1.13	3.49%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	120	kWh
Demand	0	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.90	1	\$ 4.90	\$ 5.08	1	\$ 5.08	\$ 0.18	3.67%
Distribution Volumetric Rate	\$ 11.0024	0.3	\$ 3.30	\$ 11.4095	0.3	\$ 3.42	\$ 0.12	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 2.7779	0.3	\$ (0.83)	\$ -	0.3	\$ -	\$ 0.83	-100.00%
Sub-Total A (excluding pass through)			\$ 7.37			\$ 8.50	\$ 1.14	15.41%
Line Losses on Cost of Power	\$ 0.0990	5	\$ 0.49	\$ 0.0990	5	\$ 0.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2352	0	\$ (0.07)	\$ -	0	\$ -	\$ 0.07	-100.00%
CBR Class B Rate Riders	\$ 0.0667	0	\$ 0.02	\$ -	0	\$ -	\$ (0.02)	-100.00%
GA Rate Riders	\$ -	120	\$ -	\$ -	120	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7.81			\$ 9.00	\$ 1.19	15.19%
RTSR - Network	\$ 3.8201	0	\$ 1.15	\$ 3.7189	0	\$ 1.12	\$ (0.03)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5880	0	\$ 0.78	\$ 2.5683	0	\$ 0.77	\$ (0.01)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9.73			\$ 10.88	\$ 1.15	11.81%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	125	\$ 0.56	\$ 0.0045	125	\$ 0.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	125	\$ 0.19	\$ 0.0015	125	\$ 0.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	77	\$ 5.84	\$ 0.0760	77	\$ 5.84	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	22	\$ 2.64	\$ 0.1220	22	\$ 2.64	\$ -	0.00%
TOU - On Peak	\$ 0.1580	22	\$ 3.41	\$ 0.1580	22	\$ 3.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 22.62			\$ 23.77	\$ 1.15	5.08%
HST	13%		\$ 2.94	13%		\$ 3.09	\$ 0.15	5.08%
Ontario Electricity Rebate	13.1%		\$ (2.96)	13.1%		\$ (3.11)	\$ (0.15)	-5.08%
Total Bill on TOU			\$ 22.59			\$ 23.74	\$ 1.15	5.08%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	16	kWh
Demand	0	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.69	1	\$ 0.69	\$ 0.72	1	\$ 0.72	\$ 0.03	4.35%
Distribution Volumetric Rate	\$ 2.9368	0.044	\$ 0.13	\$ 3.0455	0.044	\$ 0.13	\$ 0.00	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 4.5878	0.044	\$ (0.20)	\$ -	0.044	\$ -	\$ 0.20	-100.00%
Sub-Total A (excluding pass through)			\$ 0.62			\$ 0.85	\$ 0.24	38.33%
Line Losses on Cost of Power	\$ 0.1596	1	\$ 0.11	\$ 0.1596	1	\$ 0.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2192	0	\$ (0.01)	\$ -	0	\$ -	\$ 0.01	-100.00%
CBR Class B Rate Riders	\$ 0.0648	0	\$ 0.00	\$ -	0	\$ -	\$ (0.00)	-100.00%
GA Rate Riders	-\$ 0.0004	16	\$ (0.01)	\$ -	16	\$ -	\$ 0.01	-100.00%
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 0.71			\$ 0.96	\$ 0.25	35.18%
RTSR - Network	\$ 3.8117	0	\$ 0.17	\$ 3.7107	0	\$ 0.16	\$ (0.00)	-2.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5822	0	\$ 0.11	\$ 2.5625	0	\$ 0.11	\$ (0.00)	-0.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 0.99			\$ 1.24	\$ 0.24	24.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	17	\$ 0.07	\$ 0.0045	17	\$ 0.07	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	17	\$ 0.02	\$ 0.0015	17	\$ 0.02	\$ -	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	16	\$ 2.55	\$ 0.1596	16	\$ 2.55	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 3.90			\$ 4.14	\$ 0.24	6.28%
HST	13%		\$ 0.51	13%		\$ 0.54	\$ 0.03	6.28%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	-
Total Bill on Average IESO Wholesale Market Price			\$ 4.40			\$ 4.68	\$ 0.28	6.28%

APPENDIX - F

BILL IMPACT SHEETS – 10TH RESIDENTIAL CUSTOMER

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	271	kWh
Demand	-	kW
Current Loss Factor	1.0415	
Proposed/Approved Loss Factor	1.0415	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.55	1	\$ 31.55	\$ 32.72	1	\$ 32.72	\$ 1.17	3.71%
Distribution Volumetric Rate	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Fixed Rate Riders	\$ (2.94)	1	\$ (2.94)	\$ -	1	\$ -	\$ 2.94	-100.00%
Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 28.61			\$ 32.72	\$ 4.11	14.37%
Line Losses on Cost of Power	\$ 0.0990	11	\$ 1.11	\$ 0.0990	11	\$ 1.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0009	271	\$ (0.24)	\$ -	271	\$ -	\$ 0.24	-100.00%
CBR Class B Rate Riders	\$ 0.0002	271	\$ 0.05	\$ -	271	\$ -	\$ (0.05)	-100.00%
GA Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
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	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.95			\$ 34.25	\$ 4.30	14.35%
RTSR - Network	\$ 0.0137	282	\$ 3.87	\$ 0.0133	282	\$ 3.75	\$ (0.11)	-2.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0095	282	\$ 2.68	\$ 0.0094	282	\$ 2.65	\$ (0.03)	-1.05%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.50			\$ 40.66	\$ 4.16	11.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	282	\$ 1.27	\$ 0.0045	282	\$ 1.27	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	282	\$ 0.42	\$ 0.0015	282	\$ 0.42	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	173	\$ 13.18	\$ 0.0760	173	\$ 13.18	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	49	\$ 5.95	\$ 0.1220	49	\$ 5.95	\$ -	0.00%
TOU - On Peak	\$ 0.1580	49	\$ 7.71	\$ 0.1580	49	\$ 7.71	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 65.29			\$ 69.44	\$ 4.16	6.37%
HST	13%		\$ 8.49	13%		\$ 9.03	\$ 0.54	6.37%
Ontario Electricity Rebate	13.1%		\$ (8.55)	13.1%		\$ (9.10)	\$ (0.54)	
Total Bill on TOU			\$ 65.22			\$ 69.37	\$ 4.15	6.37%

APPENDIX - G

COMMODITY ACCOUNTS ANALYSIS WORKFORM

Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name Welland Hydro-Electric System Corp.

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:

- 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.
- Complete the Commodity Accounts Analysis Workform for each year generated.
- 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.
- 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	\$ -	\$ (28,482)	\$ 28,771	\$ 289	\$ 289	\$ 7,455,043	0.0%
Cumulative Balance	\$ -	\$ (28,482)	\$ 28,771	\$ 289	\$ 289	\$ 7,455,043	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	-0.2%
Cumulative Balance	0.0%

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	385,015,039	kWh	100%
RPP	A	236,147,042	kWh	61.3%
Non RPP	B = D+E	148,867,997	kWh	38.7%
Non-RPP Class A	D	48,358,668	kWh	12.6%
Non-RPP Class B*	E	100,509,329	kWh	26.1%

*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

Actual

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	8,588,335	6,797,239	7,719,777	9,510,873	0.04588	\$ 436,359	0.04588	\$ 436,359	\$ -
February	9,509,893	7,719,777	6,700,449	8,490,565	0.06632	\$ 563,094	0.06632	\$ 563,094	\$ -
March	8,443,927	6,700,449	6,890,644	8,634,122	0.08171	\$ 705,494	0.08171	\$ 705,494	\$ -
April	8,681,610	6,890,644	6,236,925	8,027,891	0.07427	\$ 596,231	0.07427	\$ 596,231	\$ -
May	8,028,807	6,236,925	6,636,734	8,428,616	0.07763	\$ 654,313	0.07763	\$ 654,313	\$ -
June	8,428,616	6,636,734	7,242,306	9,034,188	0.07840	\$ 708,280	0.07840	\$ 708,280	\$ -
July	9,034,137	7,242,306	8,016,731	9,808,562	0.06371	\$ 624,903	0.06371	\$ 624,903	\$ -
August	9,778,786	8,016,731	7,598,727	9,360,782	0.06323	\$ 591,882	0.06323	\$ 591,882	\$ -
September	9,390,609	7,598,727	6,802,436	8,594,318	0.07928	\$ 681,358	0.07928	\$ 681,358	\$ -
October	8,592,330	6,802,436	6,530,647	8,320,541	0.07484	\$ 622,709	0.07484	\$ 622,709	\$ -
November	8,317,557	6,530,647	6,445,090	8,232,000	0.08904	\$ 732,977	0.08904	\$ 732,977	\$ -
December	8,236,973	6,445,090	6,908,787	8,700,670	0.06177	\$ 537,440	0.06177	\$ 537,440	\$ -
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	105,031,579	83,617,705	83,729,253	105,143,127		\$ 7,455,043		\$ 7,455,043	\$ -

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
	105,143,127	-	105,143,127	\$ -

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 \$ -

Calculated Loss Factor 1.0461
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0476
 Difference -0.0015

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

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

Note 5 **Reconciling Items**

Item		Amount	Explanation	Principal Adjustments	
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$(28,482)		No	All 2023 True-ups were recorded in 2023
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			No	All 2023 True-ups were recorded in 2023
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections			No	No prior period corrections
2a	Remove prior year end unbilled to actual revenue differences			No	2023 unbilled revenue was based on actuals.
2b	Add current year end unbilled to actual revenue differences			No	2024 Unbilled revenue was based on actuals
3a	Remove difference between prior year accrual/unbilled to actual from load transfers			No	No long term load transfers
3b	Add difference between current year accrual/unbilled to actual from load transfers			No	No long term load transfers
4a	Significant prior period billing adjustments recorded in current year			No	No significant billing adjustments
4b	Significant current period billing adjustments recorded in other year(s)			No	No significant billing adjustments
5	CT 2148 for prior period corrections			No	No prior period corrections
6	Differences in actual system losses and billed TLFs	\$ 29,531		Yes	Explains part of the GL balance
7	Differences in GA IESO posted rate and rate charged on IESO Invoice	\$ (760)			
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 289
	Net Change in Expected GA Balance in the Year Per Analysis	\$ -
	Unresolved Difference	\$ 289
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.0%</u>

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	- 79,881	-	79,881	32,121,752	-0.2%
Cumulative	- 79,881	-	79,881	-	0.0%

Notes

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

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

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