

**London Hydro Inc.
EB-2025-0023
January 14, 2026**

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Staff Question-1

Ref: Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

On December 10, 2025, the OEB published the 2026 Quarter 1 prescribed accounting interest rate applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a. Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q1 2026 OEB-prescribed interest rate of 2.55%.

Response

- a) The Q1 2026 OEB-prescribed interest rate of 2.55% is updated in the Continuity Schedule (Column BR) of the rate model, to calculate the interest for the period of January 1, 2026 to April 30, 2026. The updated total claim is \$9,840,026.

The updated relevant schedules, rate riders and settlement amounts are listed in Appendix A.

Staff Question-2

Ref: Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

London Hydro is seeking to dispose of Account 1595 (2021) principal balance of \$235,371 and interest balance of \$127,209 for a total Account 1595 (2021) disposition of \$362,580.

Question(s):

- Please provide rationale for why interest balances account for approximately 35% of the total Account 1595 (2021) balance being sought for disposition.

Response

- From the 2021 IRM approved disposition, only principal recoveries have been collected from customers year-to-date. The carrying charges are still to be recovered in Account 1595(2021).

The billed rate riders were recorded to the sub-accounts in the order described in the answer to Question 6 of the Accounting Procedures Handbook Frequently Asked Questions (APH FAQ), issued October 2009. The rate rider recoveries/refunds are to be applied in order of priority: first to the principal balances transferred (A), then to the transferred carrying charges (B), and finally to the accrued carrying charges on net principal balance (C).

Please note, the amount referenced here is the claim that was updated with the Q1 2026 OEB-prescribed interest rate in response to Question 1.

| Account 1595 Disposition and Recovery/Refund of Regulatory Balances (2021) | Sub-account Principal Balances | Sub-account Carrying Charges | Sub-account Carrying Charges on Net Principal Account Balances* | Total Balance 1595(2021) |
|--|--------------------------------------|------------------------------------|---|--------------------------------|
| | Approved for Disposition* | Approved for Disposition* | Approved for Disposition* | |
| | A | B | C | D=A+B+C |
| Approved for Disposition 2021 IRM Cont.Sch. | \$ 3,737,546 | \$ 75,062 | | \$ 3,812,608 |
| Rate Rider Recoveries/Refunds billed | \$ (3,502,175) | | | \$ (3,502,175) |
| Carrying Charges after transfer-in on Net Principal | | | \$ 51,869 | \$ 51,869 |
| Total Residual Balances Proposed for Disposition | \$ 235,371 | \$ 75,062 | \$ 51,869 | \$ 362,302 |

* 1595 sub-accounts as described in APH FAQ Q/A4

Staff Question-3

Ref: Rate Generator Model, Tab 4, Billing Det. For Def-Var

Preamble:

When residual balances of Account 1595 sub-accounts are being requested for disposition, the distributor must populate the percentage allocations by customer class. These allocations are to be derived from the allocations used to establish the original rate riders. London *Hydro* has provided Account 1595 (2021) recovery proportions in Tab 4 of the IRM Rate Generator Model.

Question(s):

- a. Please identify the source(s) for the calculations used to derive the Account 1595 (2021) recovery proportions in the current application. In the response, please identify the relevant document, section, tab and/or cell references, as required.

Response

- a) The proposed allocation of the residual balance of Account 1595(2021) is based on the original allocations from the Decision and Rate Order of the 2021 IRM application, EB-2020-0038. The balances approved for disposition are listed on Page 13, Table 6.2 and Page 16, Table 7.1 of the Decision and Rate Order.

The balances for Accounts 1551, 1580, 1584, 1586, 1588 and 1595(2016) are allocated on Tab 5, Columns G-R, of the 2021 IRM Rate Model to each relevant rate class. The Class B GA and CBR balances are allocated to the rate classes on Tabs 6.1 and 6.2 of the 2021 IRM Rate Model, respectively. The Class B GA and CBR balances attributed to Transition customers are allocated on Tabs 6.1a and 6.2a, respectively.

The LRAMVA balance is allocated to the appropriate rate classes in the 2021 LRAMVA Work Form, Tab 1 LRAMVA Summary. The allocation is also reflected on Tab 5, Column W, of the 2021 IRM Rate Model.

The allocation percentage is calculated as the ratio of the rate class-specific total amount to the total disposition amount.

The allocation is summarized in Appendix B, Table B-1. Allocation of Balances 2021 IRM Decision and Rate Order, with references.

Staff Question-4

Ref:

- (i) EB-2025-0023 Rate Generator Model, Tab 21, Bill Impacts
- (ii) EB-2024-0040 Rate Generator Model, Tab 21, Bill Impacts

Preamble:

London Hydro's Large Use Service Classification has a Current Loss Factor and Proposed Loss Factor of 1.0119 in the EB-2025-0023 Rate Generator Model, whereas a loss factor of 1.0288 was used in the EB-2024-0400 Rate Generator Model.

Question(s):

- a. Please explain why the Large Use Service Classification's Current Loss Factor and Proposed Loss Factor has been reduced to 1.0119 from 1.0288. In the response, please include reference to any relevant OEB approvals.

Response

- a) The OEB-approved total loss factors applicable to London customers are listed in the Tariff of Rates and Charges. (Ref: EB-2024-0040, Decision and Rate Order, Schedule A Tariff of Rates and Charges, Page 15)

| | |
|--|--------|
| Total Loss Factor – Secondary Metered Customers < 5,000 kW | 1.0288 |
| Total Loss Factor – Secondary Metered Customers > 5,000 kW | 1.0119 |

The definition of the Large Use Rate Classification can be found on Page 8 of the Tariff of Rates and Charges. Customers in the Large Use Service Classification have 5,000 or greater average monthly maximum demand for billing purposes. Accordingly, the 1.0119 OEB-approved total loss factor applies to this customer class.

Therefore, on Tab 21 Bill Impact, the approved 1.0119 loss factor should be populated for the Large Use Service Classification.

Staff Question-5

Ref: Rate Generator Model, Tab 18 Regulatory Charges, Tab 21 Bill Impacts and Time of Use (TOU) prices set by the OEB for November 1, 2025

Preamble:

Distributors must enter the applicable rates in the Rate Generator Model for the preliminary Uniform Transmission Rates (UTRs), Hydro One Sub-Transmission Rates, Time of Use (TOU) prices, Ontario Electricity Rebate (OER), Wholesale Market Services (WMS), Rural or Remote Electricity Rate Protection Charge (RRRP), and Capacity Based Recovery (CBR). These rates must align with the most recent rates and charges issued by the OEB.

Question(s):

- a) OEB staff has updated the latest TOU prices and OER in Tab 18 Regulatory Charges and Tab 20 Final Tariff Schedule. Please confirm the updates and ensure that all tabs are updated accordingly.
- b) OEB staff has updated the RRRP and CBR rate riders. Please confirm the RRRP and CBR rates on Tab 18 Regulatory Charges have been updated correctly and that all tabs are updated accordingly.

Response

- a) London Hydro confirms the latest TOU prices and OER are reflected on Tab 18 Regulatory Charges, as well as on Tab 20 Final Tariff Schedule.
- b) London Hydro confirms the RRRP and CBR rates effective January 1, 2026 listed on Tab 18 are equivalent with the OEB's decision and order, EB-2025-0299, issued on December 11, 2025. The updated RRRP and CBR rates populated on Tab 20 Final Tariff Schedule and Tab 21 Bill Impacts.

Appendix A

Staff Question-1: Response - Updated Schedules

Appendix A includes the updated schedules/tables due to using the Q1 2026 OEB-approved interest rate (2.55%) in the interest calculation for the period of January 1, 2026 to April 30, 2026. The table numbers remained the same as in the rate application, for reference.

Updated Table 5: Projected Group 1 Account Balances and Threshold Test

| Deferral and Variance Accounts | Account | Principal | Principal | Interest | Total | Principal | Interest | Disposition | Adjusted | 2025 Interest | 2026 Interest | Forecast Balance |
|--|-------------|----------------------|-----------------------|-------------------|----------------------|---------------------|-------------------|---------------------|---------------------|-------------------------------|------------------|---------------------|
| | | Balance | Transactions/ | to | Balance | | | | Balance | Jan 1 to Dec 31 | Jan 1 to Apr | |
| | | Dec 31, 2024 | Adjustments | Dec 31, 2024 | Dec 31, 2024 | May 1, 2025 | May 1, 2025 | Apr 30, 2025 | Apr 30, 2025 | 3.64%, 3.16%, 2.91%, 2.91% | 30 2.55% | April 30, 2026 |
| Group 1 Accounts | | | | | | | | | | | | |
| Smart Metering Entity Charge | 1551 | \$ (458,713) | | \$ (26,804) | \$ (485,517) | \$ (321,624) | \$ (27,382) | \$ (349,006) | \$ (137,089) | \$ (8,044) | \$ (1,149) | \$ (145,704) |
| Variance Account | | | | | | | | | | | | |
| RSVA - Wholesale Market Service Charge | 1580 | \$ (4,015,038) | | \$ (228,076) | \$ (4,243,114) | \$ (3,311,393) | \$ (267,259) | \$ (3,578,652) | \$ (703,644) | \$ (60,503) | \$ (5,899) | \$ (730,863) |
| Variance WMS – Sub-account CBR Class B | | | | | | | | | | | | |
| RSVA - Retail Transmission Network Charge | 1584 | \$ 1,712,036 | | \$ 31,589 | \$ 1,743,625 | \$ 458,535 | \$ 27,329 | \$ 485,863 | \$ 1,253,502 | \$ 44,821 | \$ 10,509 | \$ 1,313,092 |
| RSVA - Retail Transmission Connection Charge | 1586 | \$ 4,760,575 | | \$ 200,309 | \$ 4,960,884 | \$ 2,025,709 | \$ 185,738 | \$ 2,211,447 | \$ 2,734,866 | \$ 109,655 | \$ 22,928 | \$ 2,882,020 |
| RSVA - Power | 1588 | \$ 1,456,665 | | \$ 108,365 | \$ 1,565,031 | \$ 1,181,656 | \$ 114,170 | \$ 1,295,826 | \$ 275,010 | \$ 22,344 | \$ 2,306 | \$ 293,854 |
| RSVA - Global Adjustment Class B Disposition and Recovery/Refund of Regulatory Balances (2021) | 1589 | \$ 1,838,118 | \$ (27,913) | \$ 323,152 | \$ 2,133,358 | \$ 1,129,389 | \$ 143,836 | \$ 1,273,224 | \$ 680,817 | \$ 34,532 | \$ 5,708 | \$ 900,373 |
| | 1595_(2021) | \$ 7,130,760 | \$ (992,877) | \$ 181,146 | \$ 6,319,029 | \$ 1,344,255 | \$ 216,676 | \$ 1,560,930 | \$ 4,793,628 | \$ 166,667 | \$ 40,188 | \$ 4,964,953 |
| |) | \$ 235,371 | | \$ 117,538 | \$ 352,909 | | | | \$ 235,371 | \$ 7,420 | \$ 1,973 | \$ 362,302 |
| | | \$ 12,659,775 | \$ (1,020,789) | \$ 707,218 | \$ 12,346,204 | \$ 2,506,525 | \$ 393,107 | \$ 2,899,633 | \$ 9,132,461 | \$ 316,892 | \$ 76,563 | \$ 9,840,026 |

Total Claim (including Account 1568 and 1509) \$ 9,840,026
Total Claim for Threshold Test \$ 9,840,026
Total metered kWh from most recent filing 3,255,027,530
Threshold Test (Total claim per kWh) \$ 0.0031

Updated Table 6: Proposed 2026 Deferral/Variance Account Rate Riders

| Rate Class | Units | Metered kW / kWh | Allocation of Group 1 Account Balances to All Classes | Rate Rider for Deferral/ Variance Accounts |
|---|-------|------------------|---|--|
| RESIDENTIAL SERVICE | kWh | 1,181,379,273 | \$ 1,069,620 | \$ 0.0009 |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 406,547,805 | \$ 417,062 | \$ 0.0010 |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 3,660,081 | \$ 1,776,823 | \$ 0.4855 |
| GENERAL SERVICE 1,000 TO 4,999 KW (CO-GENERATION) | kW | 69,036 | \$ 15,345 | \$ 0.2223 |
| STANDBY POWER | kW | 196,800 | \$ 36,826 | \$ 0.1871 |
| LARGE USE SERVICE | kW | 311,836 | \$ 152,856 | \$ 0.4902 |
| STREET LIGHTING | kW | 48,655 | \$ 10,642 | \$ 0.2187 |
| SENTINEL LIGHTING | kW | 1,397 | \$ 531 | \$ 0.3805 |
| UNMETERED SCATTERED LOAD | kWh | 5,424,455 | \$ 5,576 | \$ 0.0010 |
| Total | | | \$ 3,485,283 | |

Updated Table 7: Proposed 2026 Deferral/Variance Account Rate Riders to non-WMP

| Rate Class | Units | Metered kW | Allocated Group 1 Balance - Non-WMP | Rate Rider for Deferral/ Variance Accounts |
|---|-------|------------|-------------------------------------|--|
| GENERAL SERVICE 50 TO 4,999 KW | kW | 3,635,233 | \$ 74,961 | \$ 0.0206 |
| GENERAL SERVICE 1,000 TO 4,999 KW (CO-GENERATION) | kW | 52,114 | \$ 382 | \$ 0.0073 |
| STANDBY POWER | kW | 184,800 | \$ 1,355 | \$ 0.0073 |
| Total | | | \$ 76,698 | |

Updated Table 8: Proposed 2026 RSVA Global Adjustment Rate Riders

| Rate Class | Units | Metered kWh | Total GA Variance \$ allocated to Current Class B Customers | Rate Rider for RSVA - Global Adjustment |
|---|-------|-------------|---|---|
| RESIDENTIAL SERVICE | kWh | 15,112,857 | \$ 81,942 | \$ 0.0054 |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 60,475,620 | \$ 327,900 | \$ 0.0054 |
| GENERAL SERVICE 50 TO 4,999 KW | kWh | 779,609,727 | \$ 4,227,054 | \$ 0.0054 |
| GENERAL SERVICE 1,000 TO 4,999 KW (CO-GENERATION) | kWh | 6,377,228 | \$ 34,577 | \$ 0.0054 |
| STANDBY POWER | kWh | 18,119,680 | \$ 98,245 | \$ 0.0054 |
| LARGE USE SERVICE | kWh | - | \$ - | \$ - |
| STREET LIGHTING | kWh | 17,401,184 | \$ 94,349 | \$ 0.0054 |
| SENTINEL LIGHTING | kWh | 4,447 | \$ 24 | \$ 0.0054 |
| UNMETERED SCATTERED LOAD | kWh | - | \$ - | \$ - |
| Total | | | \$ 4,864,092 | |

Updated Table 9: Proposed Direct Settlement for RSVA GA to Transition Customers

| Customer | Customer Specific GA Allocation During the Period They Were a Class B customer | Monthly Equal Payments |
|--------------|--|---------------------------|
| Customer 1 | \$ 13,514 | \$ 1,126 |
| Customer 2 | \$ 7,971 | \$ 664 |
| Customer 3 | \$ 5,482 | \$ 457 |
| Customer 4 | \$ 10,147 | \$ 846 |
| Customer 5 | \$ 40,293 | \$ 3,358 |
| Customer 6 | \$ 11,014 | \$ 918 |
| Customer 7 | \$ 12,440 | \$ 1,037 |
| Total | \$ 100,861 | |

Updated Table 11: Proposed Direct Settlement for Capacity Based Recovery to Transition Customers

| Customer | Customer Specific CBR Class B Allocation During the Period They Were a Class B Customer | Monthly Equal Payments |
|--------------|---|---------------------------|
| Customer 1 | \$ 1,256 | \$ 105 |
| Customer 2 | \$ 741 | \$ 62 |
| Customer 3 | \$ 510 | \$ 42 |
| Customer 4 | \$ 943 | \$ 79 |
| Customer 5 | \$ 3,746 | \$ 312 |
| Customer 6 | \$ 1,024 | \$ 85 |
| Customer 7 | \$ 1,156 | \$ 96 |
| Total | \$ 9,376 | |

Updated Table 12: Proposed 2026 Rate Riders for Capacity Based Recovery Class B Customers

| Rate Class | Units | kW / kWh / # of Customers | Allocated Sub- account 1580 CBR Class B Balance | Rate Rider for Sub-account 1580 CBR Class B |
|---|-------|------------------------------|--|---|
| RESIDENTIAL SERVICE | kWh | 1,181,379,273 | \$ 595,479 | \$ 0.0005 |
| GENERAL SERVICE LESS THAN 50 KW | kWh | 406,547,805 | \$ 204,922 | \$ 0.0005 |
| GENERAL SERVICE 50 TO 4,999 KW | kW | 2,501,018 | \$ 479,200 | \$ 0.1916 |
| GENERAL SERVICE 1,000 TO 4,999 KW (CO-GENERATION) | kW | 38,688 | \$ 3,214 | \$ 0.0831 |
| STANDBY POWER | kW | 72,000 | \$ 9,133 | \$ 0.1268 |
| LARGE USE SERVICE | kW | | \$ - | \$ - |
| STREET LIGHTING | kW | 48,655 | \$ 8,771 | \$ 0.1803 |
| SENTINEL LIGHTING | kW | 1,397 | \$ 261 | \$ 0.1869 |
| UNMETERED SCATTERED LOAD | kWh | 5,424,455 | \$ 2,734 | \$ 0.0005 |
| Total | | | \$ 1,303,714 | |

Updated Table 13: Summary of Bill Impacts

| BILL IMPACTS SUMMARY | Units | Sub-Total | | | | | | | | Total Total Bill | |
|--|-------|-------------|------|-------------|-------|-------------|-------|-------------|------|---------------------|---|
| | | A | | B | | C | | | | | |
| | | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | kWh | \$ 1,04 | 3.4% | \$ 1.87 | 5.5% | \$ 1.71 | 3.4% | \$ 1.53 | 1.1% | | |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | kWh | \$ 2.19 | 3.3% | \$ 4.19 | 5.7% | \$ 3.98 | 3.5% | \$ 3.57 | 1.1% | | |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ 312.83 | 3.4% | \$ 5,554.58 | 47.8% | \$ 5,414.33 | 16.2% | \$ 6,118.19 | 2.5% | | |
| GENERAL SERVICE 1,000 TO 4,999 kW (CO-GENERATION) SERVICE CLASSIFICATION - Non-RPP | kW | \$ 239.75 | 3.4% | \$ 4,878.75 | 53.6% | \$ 4,714.75 | 14.1% | \$ 5,327.67 | 2.2% | | |
| STANDBY POWER SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ 466.20 | 3.4% | \$ 5,162.75 | 32.2% | \$ 5,162.75 | 32.2% | \$ 5,833.91 | 2.6% | | |
| LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ 1,860.98 | 3.4% | \$ 5,041.02 | 8.9% | \$ 4,423.63 | 2.9% | \$ 4,998.70 | 0.4% | | |
| STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ 0.27 | 3.5% | \$ 1.31 | 13.9% | \$ 1.29 | 10.5% | \$ 1.46 | 2.4% | | |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other) | kW | \$ 0.20 | 3.5% | \$ 0.87 | 12.7% | \$ 0.87 | 12.6% | \$ 0.98 | 2.4% | | |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP | kWh | \$ 2.09 | 3.5% | \$ 3.89 | 5.6% | \$ 3.68 | 3.4% | \$ 3.30 | 1.0% | | |

Appendix B

Staff Question-3: Response – Percentage allocation of 1595(2021) balance to rate classes

Summary of balances from the 2021 IRM Decision and Rate Order and calculation of percentage allocations to rate classes established in the 2021 IRM proceeding:

Table B-1. Allocation of Balances 2021 IRM Decision and Rate Order

| Allocation of Balances - 2021 IRM Decision and Order Rate Model Tabs 5, 6.1, 6.1a, 6.2, 6.2a | 1551 | 1580 | 1584 | 1586 | 1588 | 1595(2016) | 1589 ClassB | 1589 Transition | 1580CBR ClsB.nWMP | 1580CBR Transition | G1 Sub-TOTAL | 1568 | TOTAL Disposition | Percentage Allocation |
|---|--------------|----------------|--------------|-------------|-------------|--------------|----------------|--------------------|----------------------|-----------------------|------------------|------------------|----------------------|--------------------------|
| Rate Rider | DVA RR | DVA RRs | DVA RR | DVA RR | DVA RRs | DVA RR | GA RR | GA SETTL | CBR RR | CBR SETTL | | LRAMVA RR | | % |
| RESIDENTIAL SERVICE CLASSIFICATION | \$ (176,413) | \$ (1,542,952) | \$ 789,167 | \$ (17,695) | \$ 331,154 | \$ 15,997 | \$ 116,929 | | \$ (181,752) | | \$ (665,566) | \$ 557,702 | \$ (107,864) | -3% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | \$ (15,444) | \$ (554,769) | \$ 283,745 | \$ (6,362) | \$ 119,067 | \$ 2,666 | \$ 260,010 | | \$ (65,349) | | \$ 23,563 | \$ 79,159 | \$ 102,722 | 3% |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION | | \$ (2,022,589) | \$ 1,044,945 | \$ (23,431) | \$ 434,095 | \$ (108,423) | \$ 3,772,346 | \$ 454,492 | \$ (162,779) | \$ (24,488) | \$ 3,364,169 | \$ 486,087 | \$ 3,850,255 | 101% |
| GENERAL SERVICE 1,000 TO 4,999 KW (CO-GENERATION) SERVICE CLASSIFICATION | | \$ (11,991) | \$ 6,133 | \$ (138) | \$ 2,574 | \$ - | \$ 33,233 | \$ 40,501 | \$ (1,233) | \$ (1,608) | \$ 67,472 | \$ 6,751 | \$ 74,223 | 2% |
| STANDBY POWER SERVICE CLASSIFICATION | | \$ (37,139) | \$ 18,995 | \$ (426) | \$ 7,971 | \$ (1,777) | \$ 70,102 | \$ 44,469 | \$ (2,601) | \$ (1,237) | \$ 98,357 | \$ 20,909 | \$ 119,266 | 3% |
| LARGE USE SERVICE CLASSIFICATION | | \$ (155,443) | \$ 79,504 | \$ (1,783) | \$ 33,362 | \$ 4,444 | \$ - | \$ - | \$ - | | \$ (39,917) | \$ (107,067) | \$ (146,984) | -4% |
| STREET LIGHTING SERVICE CLASSIFICATION | | \$ (23,322) | \$ 11,928 | \$ (267) | \$ 5,005 | \$ (1,777) | \$ 74,055 | | \$ (2,747) | | \$ 62,875 | \$ (138,496) | \$ (75,621) | -2% |
| SENTINEL LIGHTING SERVICE CLASSIFICATION | | \$ (760) | \$ 389 | \$ (9) | \$ 163 | \$ - | \$ 29 | | \$ (90) | | \$ (278) | \$ - | \$ (278) | 0% |
| CLASSIFICATION | | \$ (7,719) | \$ 3,948 | \$ (89) | \$ 1,657 | \$ - | \$ - | | \$ (909) | | \$ (3,112) | \$ - | \$ (3,112) | 0% |
| | \$ (191,858) | \$ (4,356,683) | \$ 2,238,755 | \$ (50,200) | \$ 935,047 | \$ (88,871) | \$ 4,326,704 | \$ 539,462 | \$ (417,460) | \$ (27,333) | \$ 2,907,563 | \$ 905,045 | \$ 3,812,607 | 100% |
| 2021 IRM Rate Model Reference | Tab 5 Col.H | Tab 5 Col.I | Tab 5 Col.L | Tab 5 Col.M | Tab 5 Col.N | Tab 5 Col.R | Tab 6.1 Col.L | Tab 6.1a | Tab 6.2 Col.L | Tab 6.2a | | Tab 5 Col.W | | |
| EB-2020-0038 Decision and Rate Order Reference | | | | | | | | | | | Pg 13, Table 6.2 | Pg 16, Table 7.1 | | |

References:

Decision and Rate Order, EB-2020-0038, Page 13 Table 6.2 and Page 16, Table 7.1

2021 IRM Rate Model, Tabs 5, 6.1, 6.1a, 6.2, 6.2a