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Ontario

DECISION AND RATE ORDER

EB-2025-0047

E.L.K. ENERGY INC.

Application for rates and other charges to be effective
May 1, 2026

BY DELEGATION, BEFORE: **Donald Lau**
Manager
Electricity Distribution II

Month XX, 20XX

1. OVERVIEW

The Ontario Energy Board (OEB) is approving changes to the rates that E.L.K. Energy Inc. (E.L.K. Energy) charges to distribute electricity to its customers, effective May 1, 2026.

As a result of this Decision and Rate Order, there will be a monthly total bill decrease of \$0.58 for a residential customer with a monthly consumption of 750 kWh. This change does not factor in applicable taxes or the Ontario Electricity Rebate.

2. CONTEXT AND PROCESS

E.L.K. Energy filed its application on November 28, 2025 under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with [Chapter 3 \(Incentive Rate-Setting Applications\)](#) of the OEB's *Filing Requirements for Electricity Distribution Rate Applications* (Filing Requirements). The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option.

The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) used by the OEB.¹ It involves the setting of rates through a cost of service application in the first year and mechanistic price cap adjustments which may be approved through IRM applications in each of the ensuing adjustment years.

The OEB follows a standardized and streamlined process for processing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements. The distributor then reviews, completes, and includes the model with its application, and may update the model during the proceeding to make any necessary corrections or to incorporate new rate-setting parameters as they become available.

E.L.K. Energy serves approximately 12,000 mostly residential and commercial electricity customers in the Towns of Essex, Lakeshore and Kingsville.

The application was supported by pre-filed written evidence and a completed Rate Generator Model and, as required during the proceeding, E.L.K. Energy updated and clarified the evidence.

¹ Each of these options is explained in the OEB's [Handbook for Utility Rate Applications](#).

3. DECISION OUTLINE

Each of the following issues is addressed in this Decision and Rate Order, together with the OEB's findings.

- Annual Adjustment Mechanism
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts

Instructions for implementing E.L.K. Energy's new rates and charges are set out in the final section of this Decision and Rate Order.

This Decision and Rate Order does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges² and loss factors, which are out of the scope of an IRM proceeding and for which no further approvals are required to continue to include them on the distributor's Tariff of Rates and Charges.

² Certain service charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. For example, the OEB's Decision and Order in EB-2025-0199, June 19, 2025, established the adjustment for energy retailer service charges, effective January 1, 2026; and the OEB's Decision and Order in EB-2025-0200, issued June 19, 2025, established the 2026 Wireline Pole Attachment Charge, effective January 1, 2026.

4. ANNUAL ADJUSTMENT MECHANISM

E.L.K. Energy has applied to change its rates, effective May 1, 2026. The proposed rate change is based on a mechanistic rate adjustment using the OEB-approved **inflation minus X-factor** formula applicable to IRM applications. The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.³

The components of the Price Cap adjustment formula applicable to E.L.K. Energy are set out in the table below. Inserting these components into the formula results in a 3.70% increase to E.L.K. Energy's rates: **3.70% = 3.70% - (0.00% + 0.00%)**.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation factor ⁴		3.70%
Less: X-factor	Productivity factor ⁵	0.00%
	Stretch factor (0.00% to 0.60%) ⁶	0.00%

An inflation factor of 3.70% applies to all IRM applications for the 2026 rate year. The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that varies among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income. The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all IRM applications for the 2026 rate year. The stretch factor component of the X-factor is one of five stretch factor groupings established by the OEB, ranging from 0.00% to 0.60%. The stretch factor assigned to any distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario.

³ The adjustment does not apply to the following components of delivery rates: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges (other than the Wireline Pole Attachment charge), and microFIT charge.

⁴ OEB Letter, 2026 Inflation Parameters, issued June 11, 2025

⁵ Report of the Ontario Energy Board – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, December 4, 2013

⁶ Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2024 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 18, 2025

Findings

E.L.K. Energy's request for a 3.70% rate increase is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and E.L.K. Energy's new rates shall be effective May 1, 2026.

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5. RETAIL TRANSMISSION SERVICE RATES

In Ontario, some distributors are connected directly to a licensed transmitter, while others may be embedded, or partially-embedded, within the distribution system of another licensed distributor. E.L.K. Energy is fully embedded within Hydro One Networks Inc.'s distribution system.

To recover its cost of transmission services, E.L.K. Energy requests approval to adjust the Retail Transmission Service Rates (RTSRs) that it charges its customers in accordance with the host distributor RTSRs currently in effect.⁷

On March 31, 2025, the OEB issued a report on the design of a new Electric Vehicle Charging Rate (EVC Rate), *Electric Vehicle Charging Rate Overview – Final Report*. The EVC Rate reduces the RTSRs that participating electric vehicle charging stations pay. The report requires electricity distributors to begin offering the EVC Rate to eligible customers in 2026, once their OEB-approved 2026 distribution rates become effective.

Findings

E.L.K. Energy's proposed adjustment to its RTSRs is approved.

The RTSRs have been adjusted based on the current OEB-approved host-RTSRs.

Host-RTSRs are typically approved annually by the OEB. In the event that the OEB updates the approved host-RTSRs during E.L.K. Energy's 2026 rate year, any resulting differences (from the prior-approved host-RTSRs) will be captured in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

In accordance with the OEB's March 31, 2025 report, E.L.K. Energy will provide eligible electric vehicle charging station customers with the option to elect to be charged the RTSRs on the basis of the EVC Rate.

⁷ EB-2025-0030, Rate Order, December 23, 2025

6. GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts to determine whether those balances should be disposed of. OEB policy states that Group 1 account balances should be disposed of if they exceed, on a net basis (as a debit or credit), a pre-set disposition threshold of \$0.001 per kWh, unless a distributor can justify why balances should not be disposed of.⁸ If the net balance does not exceed the threshold, a distributor may still request disposition.⁹

The 2024 year-end net balance for E.L.K. Energy's Group 1 accounts eligible for disposition, including interest projected to April 30, 2026, is a debit of \$392,510, and pertains to variances accumulated during the 2024 calendar year. This amount represents a total claim of \$0.0016 per kWh, which exceeds the pre-set disposition threshold of \$0.001 per kWh.

E.L.K. Energy has requested disposition of this amount over a one-year period.

Included in the Group 1 accounts are certain variances related to costs that are paid for by a distributor's customers. Customers pay different costs, depending on their classification. "Class A" customers, who participate in the Industrial Conservation Initiative, pay for Global Adjustment (GA) charges based on their contribution to the five highest Ontario demand peaks over a one-year period. "Class B" customers pay for GA charges based on their monthly consumption, either as a standalone charge or embedded in the Regulated Price Plan (RPP).¹⁰ A similar mechanism applies to Class A and Class B customers for Capacity Based Recovery (CBR) charges.¹¹ The balance in the GA variance account is attributable to non-RPP Class B customers and is disposed of through a separate rate rider. The balance in the CBR Class B variance account is attributable to all Class B customers.

E.L.K. Energy had one or more Class A customers during the period in which variances accumulated so it has applied to have the balance of the CBR Class B variance account disposed of through a separate rate rider for Class B customers to ensure proper allocation between Class A and Class B customers.

⁸ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative" (EDDVAR), EB-2008-0046, July 31, 2009

⁹ OEB letter, "Update to the Electricity Distributors' Deferral and Variance Account Review ("EDDVAR Report"), released July 2009 (EB-2008-0046)", issued July 25, 2014

¹⁰ For additional details on the Global Adjustment charge, refer to the Independent Electricity System Operator (IESO)'s [website](#).

¹¹ All Class B customers (RPP and non-RPP) pay the CBR as a separate charge based on their monthly consumption. For additional details on the CBR for Class A customers, refer to the IESO's [website](#).

In response to OEB staff questions, E.L.K. Energy noted that upon further investigation of its metered data, the RPP / Non-RPP consumption reported for Reporting and Record-keeping Requirements (RRR) was not correct. E.L.K. Energy made updates to the Rate Generator Model with the help of OEB staff to reflect the correct data. These updates changed the rate class allocation for calculation of the GA rate riders. A 2.1.5 RRR revision request was filed to correct the data which was accepted by OEB staff.

Findings

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.

The OEB approves the disposition of a debit balance of \$392,510 as of December 31, 2024, including interest projected to April 30, 2026, for Group 1 accounts on a final basis. Table 6.1 identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.1: Group 1 Deferral and Variance Account Balances

Account Name and Number		Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	92,861	4,734	97,595
Smart Metering Entity Charge Variance Account	1551	(10,273)	(683)	(10,956)
RSVA - Wholesale Market Service Charge	1580	(53,650)	(2,160)	(55,810)
Variance WMS - Sub-account CBR Class B	1580	100,941	4,997	105,938
RSVA - Retail Transmission Network Charge	1584	(316,118)	(19,525)	(335,643)
RSVA - Retail Transmission Connection Charge	1586	(234,396)	(13,682)	(248,078)
RSVA – Power	1588	414,412	28,834	443,246
RSVA - Global Adjustment	1589	372,418	23,800	396,219
Total for Group 1 Accounts		366,195	26,315	392,510

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.¹² The date of the transfer must be the same as the effective date for the associated rates, which is generally the start of the rate year.

The OEB approves these balances to be disposed of through final rate riders, charges, or payments, as calculated in the Rate Generator Model. The final rate riders, charges, and payments, as applicable, will be in effect over a one-year period from May 1, 2026 to April 30, 2027.¹³

¹² Article 220, Account Descriptions, *Accounting Procedures Handbook for Electricity Distributors*, effective January 1, 2012

¹³ 2026 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

7. IMPLEMENTATION

This Decision and Rate Order is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A). The Rate Generator Model also incorporates the following regulatory rates and charges set out in Table 7.1.

Table 7.1: Regulatory Rates and Charges

Rates	per kWh (\$)
Rural or Remote Electricity Rate Protection (RRRP)	0.0006
Wholesale Market Service (WMS) billed to Class A and B Customers	0.0041
Capacity Based Recovery (CBR) billed to Class B Customers	0.0006
Charges	(\$)
Smart Metering Entity Charge	0.42
microFIT Charge	5.00
Standard Supply Service - Administrative Charge (if applicable)	0.25

Each of the rates is a component of the “Regulatory Charge” on a customer’s bill and established separately by the OEB. The RRRP and WMS rates were set by the OEB on December 11, 2025.¹⁴

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on September 8, 2022.¹⁵

The Standard Supply Service Charge is a monthly fee set by the OEB that covers the administrative costs of an electricity distributor when a customer buys power directly from them under the RPP instead of a third-party energy retailer. This fixed charge is uniform across all utilities in the province and is in addition to the Wholesale Market

¹⁴ EB-2025-0299, Decision and Order, December 11, 2025

¹⁵ EB-2022-0137, Decision and Order, September 8, 2022

Service charge.

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,¹⁶ the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. On November 27, 2025, the OEB issued a letter advising electricity distributors that the microFIT charge shall continue to be \$5.00 for the duration of the 2026 rate year (May 1, 2026 to April 30, 2027).¹⁷

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¹⁶ EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

¹⁷ OEB Letter, “Review of Fixed Monthly Charge for microFIT Generator Service Classification”, issued November 27, 2025

8. ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2026 for electricity consumed or estimated to have been consumed on and after such date. E.L.K. Energy Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
2. In accordance with the OEB's March 31, 2025 report, *Electric Vehicle Charging Rate Overview – Final Report*, E.L.K. Energy Inc. will, as of May 1, 2026, provide eligible customers with the option to elect to be charged Retail Transmission Service Rates on the basis of the Electric Vehicle Charging Rate, subject to the standard terms and conditions set out in Appendix A of the report.

DATED at Toronto, Month, Date, Year

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar

SCHEDULE A

DECISION AND RATE ORDER

E.L.K. Energy Inc.

TARIFF OF RATES AND CHARGES

EB-2025-0047

Month XX, 20XX

E.L.K. Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
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EB-2025-0047

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to a service which is less than 50 kW supplied to a single family dwelling unit that is for domestic or household purposes, including seasonal occupancy. At E.L.K.'s discretion, residential rates may be applied to apartment buildings with 6 or less units by simple application of the residential rate or by blocking the residential rate by the number of units. 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	\$	21.20
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	0.47
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	0.70
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0035
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kWh	(0.0018)
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kWh	(0.0026)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0011)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0095)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0086

E.L.K. Energy Inc.
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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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to premises other than those designated as residential and do not exceed 50 kW in any month of the year. This includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered). 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	\$	20.75
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	0.47
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	0.68
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0071
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kWh	(0.0014)
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$/kWh	0.0002
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kWh	(0.0026)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0016)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

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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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	209.95
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	4.69
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	6.90
Distribution Volumetric Rate	\$/kW	1.8793
Low Voltage Service Rate	\$/kW	1.1966
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	0.7276
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kW	(1.0592)
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$/kW	0.0617
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$/kW	0.0420
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kW	0.3716
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	0.4678
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.6748)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.0927
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Revenue Differential Account (2022) - effective until December 31, 2026	\$/kW	2.0018
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0059)
Rate Rider for Disposition of Account 1588 (2016-2023) - Applicable only for Non-Wholesale Market Participant Customers - effective until December 31, 2029	\$/kW	(1.0681)
Retail Transmission Rate - Network Service Rate	\$/kW	4.0545
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6893
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0577
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5198

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. E.L.K. is not in the practice of connecting new unmetered scattered load services. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.43
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	0.19
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	0.28
Distribution Volumetric Rate	\$/kWh	0.0024
Low Voltage Service Rate	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kWh	(0.0011)
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$/kWh	0.0001
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kWh	(0.0026)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0189)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

E.L.K. Energy Inc.
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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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. E.L.K. is not in the practice of connecting new unmetered scattered load services. 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 (per connection)	\$	3.96
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	0.09
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	0.13
Distribution Volumetric Rate	\$/kW	7.4468
Low Voltage Service Rate	\$/kW	0.9451
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kW	(0.4449)
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$/kW	0.2447
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$/kW	0.1663
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kW	(0.9909)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.3357)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.1903
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0055)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0730
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4151

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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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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STREET LIGHTING SERVICE CLASSIFICATION

APPLICATION

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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)	\$	1.37
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	0.03
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	0.04
Distribution Volumetric Rate	\$/kW	13.2640
Low Voltage Service Rate	\$/kW	0.9256
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kW	(0.4201)
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$/kW	0.4358
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$/kW	0.2963
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kW	(0.9206)
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0093
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.3521)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.1734
Rate Rider for Disposition of Global Adjustment (2016-2023) - Applicable only for Non-RPP Customers - effective until December 31, 2029	\$/kWh	(0.0204)
Rate Rider for Disposition of Global Adjustment (2022) - Applicable only for Non-RPP Customers - effective until December 31, 2026	\$/kWh	(0.0390)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0582
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3652

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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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board, and provided electricity by means of E.L.K. Energy Inc.'s distribution facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	1,660.45
Rate Rider for Recovery of Forgone Revenue (2025) - effective until December 31, 2026	\$	37.09
Rate Rider for Recovery of Incremental Capital (2024) - effective until April 30, 2027 or the next rebasing.	\$	54.55
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.1851
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	0.6230
Rate Rider for Disposition of Accounts 1550 & 1588 (2016-2023) - Applicable to All Customers - effective until December 31, 2029	\$/kW	(1.7936)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2026	\$/kW	(0.8359)

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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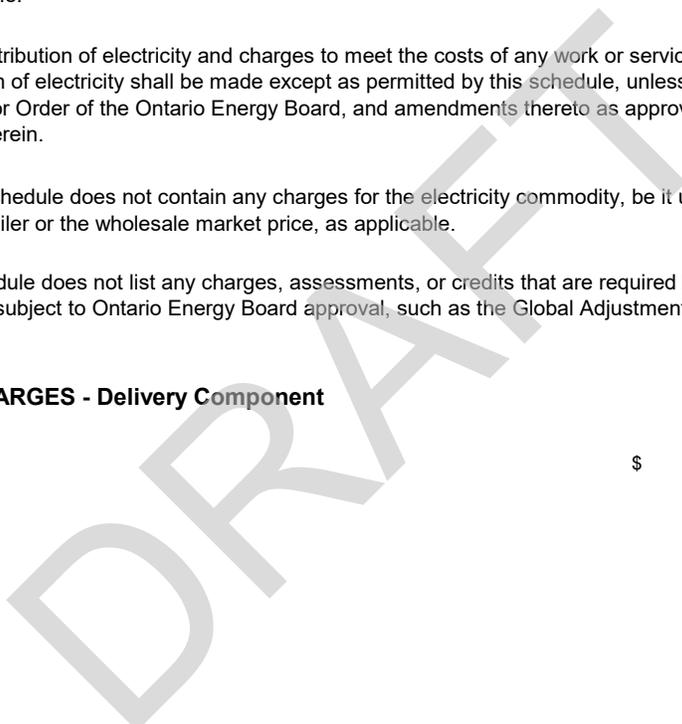
No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	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
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

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

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RETAIL SERVICE CHARGES (if applicable)

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0417
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0313